

# Utilization of Village Funds Based on Good Governance as a Formulation of Community Welfare

Dito Aditia Darma Nasution

Universitas Pembangunan Panca Budi; Medan, Indonesia

E-Mail: dioaditia@dosen.pancabudi.ac.id

Iskandar Muda

Universitas Sumatera Utara; Medan, Indonesia

E-Mail: iskandar1@usu.ac.id

Mika Debora Br Barus

Politeknik Pertanian Negeri Samarinda; Samarinda, Indonesia

E-Mail: mika@politanisamarinda.ac.id

973

Submitted:  
MAY 2025

Accepted:  
JULY 2025

## ABSTRACT

One of the most crucial sources of funding for villages to enhance communal welfare is village finance. This study aims to examine the good governance in the use of village money in the North Tapanuli Regency. Methods of gathering data include documentation, interviews, and observation in each of the 241 villages that make up the North Tapanuli Regency. In the meantime, the data's veracity is confirmed using the triangulation method. Data reduction, data visualization, and conclusion drawing/verification are all used in data analysis. As demonstrated by community involvement, accountability, responsiveness, and transparency in the use of village funds, the study's findings show that North Tapanuli Regency's good governance-based policy for using village funds as a formulation of community welfare is fairly good. The presence of training programs, productive meetings between facilitators and the government, and coordination among village facilitators to ensure that the rules to be implemented are not obstructed are the elements that strengthen the use of village funds based on good governance. The existence of shifting regulations after the village authority has established the APBDes is the weak point.

**Keywords:** Accountability, Community Welfare, Good Governance, Village Fund.

## ABSTRAK

Salah satu hal penting dalam pelaksanaan pemerintahan desa adalah keuangan desa. Penelitian ini melihat tata kelola yang baik dalam penggunaan uang desa di Kabupaten Tapanuli Utara. Metode pengumpulan data meliputi dokumentasi, wawancara, dan observasi di masing-masing dari 241 desa yang membentuk Kabupaten Tapanuli Utara. Sementara itu, kebenaran data dikonfirmasi menggunakan metode triangulasi. Reduksi data, visualisasi data, dan penggambaran/verifikasi kesimpulan semuanya digunakan dalam analisis data. Hasil penelitian menunjukkan keterlibatan masyarakat, akuntabilitas, responsif, dan transparansi dalam penggunaan dana desa. Temuan penelitian menunjukkan bahwa kebijakan berbasis tata kelola pemerintahan yang baik Kabupaten Tapanuli Utara untuk menggunakan dana desa sebagai perumusan kesejahteraan masyarakat terbilang baik. Hadirnya program pelatihan, pertemuan produktif antara fasilitator dan pemerintah, serta koordinasi antar fasilitator desa untuk memastikan aturan yang akan diterapkan tidak terhalang merupakan elemen yang memperkuat penggunaan dana desa berbasis tata kelola pemerintahan yang baik. Adanya pergeseran peraturan setelah otoritas desa menetapkan APBDes menjadi titik lemahnya.

**Kata kunci:** Akuntabilitas, Kesejahteraan Masyarakat, Tata Kelola yang Baik, Dana Desa.

**JIAKES**

Jurnal Ilmiah Akuntansi

Kesatuan

Vol. 13 No. 4, 2025

pp. 973-984

IBI Kesatuan

ISSN 2337 - 7852

E-ISSN 2721 - 3048

DOI: 10.37641/jiakcs.v13i4.3809

## INTRODUCTION

Villages are Indonesia's smallest government units, with the authority to manage their own budgets (Liu & Qi, 2021). Cordery et al. (2023) stated that village finances are key to improving community welfare, but issues like lack of accountability, transparency, and community involvement often arise. Applying good governance principles, accountability, transparency, and participation can help address these challenges and strengthen public trust (Afiah & Azwari, 2015; Tangney et al., 2023). Good governance offers an innovative approach to village fund management (Aysan et al., 2023). It can reduce mismanagement and improve welfare through transparent budgeting, community-based oversight, accountable reporting, and technology use to increase transparency (Handoyo, 2023).

The use of village funds still faces complex issues, including a lack of accountability and transparency, financial mismanagement, limited community involvement, weak government capacity, and corruption (Satibi & Atik, 2023; Zheng, 2023). Village fund usage is often opaque, making communities unaware of how funds are spent (Handayani et al., 2023). Without accountability, effective and efficient spending cannot be ensured (Cárcaba et al., 2022). Misuse of funds is common, with some individuals diverting them for personal gain (Salo et al., 2023). Community exclusion from planning and oversight further weakens control over fund use (Turner, 2020). Additionally, poor government capacity and responsiveness reduce the effectiveness of fund management, while corruption and collusion divert resources from public benefit (Panggabean, 2021; Zhang & Mora, 2023).

One of the regencies of North Sumatra Province, North Tapanuli Regency, has a lengthy history of regional governance (Salo et al., 2023). Being one of the oldest regencies, North Tapanuli Regency was founded on October 5<sup>th</sup>, 1945; therefore, it shouldn't face any challenges and should serve as a valuable example for other areas looking to adopt the usage of village money in accordance with good governance. With 241 villages, North Tapanuli Regency hasn't been able to properly apply good governance when it comes to the usage of village money, nevertheless. This is based on North Tapanuli Regency's public trust index, which is still poor when it comes to the usage of village money (Turner, 2020). The village funds controlled by North Tapanuli Regency in 2025 totaled 193.02 billion, and as of June 2025, they had been realized at 104.80 billion, or 54.29 percent, according to data from the (*Direktorat Jendral Perimbangan Keuangan/DJPK*) Ministry of Finance of the Republic of Indonesia stated at Table 1. It is really regrettable that the realized achievement, which was executed pretty successfully, does not correspond with the positive public trust index achievement.

**Table 1.** Realization of Village Funds in North Tapanuli Regency (IDR)

Description	Budget	Realization (June 2025)	Percentage
North Tapanuli Regency Village Fund	193.02 B	104.80 B	54.29 %

A crucial criterion for fulfilling community expectations and accomplishing a nation's regional objectives is the application of good governance (Handayani et al., 2023). Therefore, it is not overly dramatic if a country's efforts to restore regional sovereignty include the execution of good governance as one of the indicators of democratization. A nation's regional development necessitates the moral and financial backing of the region's central government (Majid et al., 2014). This has been done to optimize each region's subpar development. Implementing regional autonomy laws is one way to achieve the objectives of central, city, district, and village public authorities (Mansoor, 2021). The Regent's Regulation on Village Financial Management, which already includes guidelines for managing the Village Fund Budget (*Alokasi Dana Desa/ADD*) for any area of Village Funds for infrastructure, education, and health, is cited in the Management of Village Funds in North Tapanuli Regency.



Figure 1. The Concept of Good Governance

Based on Figure 1, this study applies agency theory, good governance theory, sustainable development theory, and public involvement theory to analyze village fund use in North Tapanuli Regency. Agency theory explores the accountability of the village government (agent) to the community (principal). Good governance theory examines the application of principles like transparency and participation. Sustainable development theory assesses whether fund usage supports long-term community welfare.

Based on previous research, there is a variation in the level of implementation of good governance principles at the village level. Fitrawati et al. (2024) found that in Manera Village, the principles of accountability, transparency, and participation have not been optimal due to the absence of sanction mechanisms, limited access to information, lack of regular forums, and lack of channels for women's aspirations and involvement, while the rule of law has been running well. Tamrin et al. (2024) reported that in Patongloan Village, the principles of accountability and transparency have been well underway, but community participation in decision-making is still low. On the other hand, Saputri et al.'s research in Karangtengah Village shows that almost all good governance principles, including participation, have been implemented optimally. These differences in results show that there is a research gap related to the factors that affect the success of the implementation of good governance principles in villages, especially in the context of consistent and sustainable community participation. The research aims to evaluate how good governance-based village fund policies contribute to community welfare and identify supporting and hindering factors.

## LITERATURE REVIEW

### Agency and Good Governance Theory

The utilization of village funds has become a key focus in national development since the implementation of Law Number 6 of 2014 on Villages. These funds are designed to improve the welfare of rural communities through infrastructure development, community empowerment, and the advancement of local potential (Afiah & Azwari, 2015). However, the management of village funds often faces several challenges, such as abuse of authority, lack of transparency, and low community participation. Therefore, a theoretical approach is needed to analyze and improve strategies for the effective and sustainable use of village funds (Evensen & Sovacool, 2024).

In this context, agency theory provides a framework to understand the relationship between village communities as principals and village governments as agents. Information asymmetry between these two parties can lead to conflicts of interest and fund mismanagement (Tan et al., 2022). Thus, a strong monitoring system, transparency in budget management, and regular reporting are necessary to ensure that the government acts in accordance with the mandate given by the people.

Good governance theory complements this understanding by emphasizing the importance of principles such as transparency, accountability, participation, effectiveness, and efficiency (Mahaarcha & Sirisunhirun, 2023). Village governments must ensure that decisions related to village funds are made openly through mechanisms such as village deliberation meetings (*Musyawarah Desa/Musdes*) and provide easily accessible information to the public. This enables communities to exercise social control over village policies.

### **Sustainable Development and Public Involvement Theory**

Sustainable development theory reinforces the urgency of managing village funds with a long-term perspective. Development funded by village budgets should focus on environmental, social, and economic sustainability (Wang et al., 2023). For example, infrastructure development should be accompanied by skill training, support for local businesses, and environmental preservation. Development that only targets physical output without long-term impact will ultimately be ineffective and offer little added value (Habu & Henderson, 2023).

In practice, public involvement theory is a vital pillar to ensure that village communities actively participate in all stages of village fund management (McDermott, 2023). Citizen involvement from planning and implementation to evaluation increases a sense of ownership and reduces the risk of conflict or deviation (Hoai et al., 2022). Inclusivity is key, where marginalized groups such as women, youth, and indigenous communities must also be actively involved (Zou et al., 2023).

The synergy between these four theories shows that the use of village funds should not rely solely on technical regulations but also require a multidisciplinary approach that addresses the social, political, and economic aspects of rural life (Liu & Qi, 2021). Agency theory highlights the need for control over policy implementers; good governance theory emphasizes sound administration; sustainable development theory offers a long-term direction; and public involvement theory ensures comprehensive citizen engagement (Kassa & Ning, 2023). If these four theories are implemented consistently, the use of village funds can be optimized to meet the real needs of village communities (Alqudah et al., 2023). With effective monitoring mechanisms, accountable governance, long-term orientation, and high community participation, rural development can proceed more fairly, efficiently, and sustainably (Ari et al., 2024). This forms the foundation for self-sufficient villages that are economically and socially resilient.

### **RESEARCH METHODS**

This study uses a qualitative, descriptive methodology to gather in-depth information on the topic. It aims to describe and summarize relevant facts or variables, focusing on specific social contexts. In qualitative research, defining a clear focus is essential to ensure the study is meaningful and goal-oriented (Díaz & Cano, 2022; Alqudah et al., 2023). The research site for the study will be the village in the North Tapanuli Regency. The data source for this study is someone who is already familiar with and understands the information the researcher needs. The researcher employed a descriptive research design that provides a thorough description or image of the study. The following sources of data used in this study are primary data obtained by the researcher straight from the source, bypassing any middlemen. Researchers look for and gather information from informants, including in-person observations and interviews. Secondary data are information derived from literature reviews, documentation, books, periodicals, newspapers, or written archives pertaining to the subject of the study that is being examined (Hanaysha, 2022). Secondary sources are those that don't directly supply information for data collecting, like documents or other individuals (van der Jagt et al., 2023).

Data collection methods used in this study include interviews. There are three different sorts of interviews in the interview technique: semi-structured, unstructured, and structured (Cho et al., 2023). If the researcher or data collector is more certain about the information that will be gathered, they will prepare a research instrument in the form of

written questions with prepared alternative answers before conducting the interview (Evensen & Sovacool, 2024). Compared to structured interviews, semistructured interviews are more flexible in how they are implemented and fall within the category of in-depth interviews (Chircop et al., 2023). This kind of interview asks the person for their thoughts and opinions in order to identify issues more candidly (Cordery et al., 2023). Regarding the data sources for this study, the author will interview a number of people, including the village community in North Tapanuli Regency and the head of the village office and financial services in each village, observing and documenting the study object in order to gather information from the data source, which is known as observation. The third documentation is employed to gather secondary information.

Qualitative research continues until data saturation is reached and uses triangulation to collect data from multiple sources (Andersen & Sørensen, 2023). Data analysis is inductive, beginning with data to form hypotheses, which are then tested (Camacho-Miñano et al., 2024; Mondal et al., 2024). Data is gathered and organized from interviews, field notes, and other sources to ensure clarity and usefulness (Wang, 2023). The analysis steps include data collection, reduction, presentation, and conclusion drawing (Zhao et al., 2024; Rahman et al., 2024). Findings are drawn from the researcher's observations. In qualitative research, validity aligns with the concepts of validity and reliability but is adapted to fit the research paradigm (Liu et al., 2025). This study used four criteria to ensure data validity: credibility, transferability, dependability, and confirmability.

## RESULTS

### Policy Implementation Model and Village Fund Management Process

Six variables influence the policy implementation process, according to the policy implementation model. These include the policy's size and objectives, resources, implementers' attitudes and tendencies, implementing agents' characteristics, and communication between organizations and the social, economic, and political environment. The process is an abstraction or performance that is purposefully carried out to achieve implementation performance. Additionally, according to the policy implementation model, there are at least five requirements for a policy to be implemented flawlessly: it must be the result of a cohesive organization, like the military, with a clear chain of command; norms and objectives must be clearly defined; people must be guaranteed the ability to perform tasks as requested; there must be perfect communication within and between organizations; and there must be no time pressure.

The researcher used Focus Group Discussions (FGDs) to interview all village office secretaries in order to determine the implementation model of the village fund management policy from the standpoint of good governance in all of the villages in North Tapanuli Regency. The results showed that each hamlet prioritizes the implementation model of the village fund management policy from the standpoint of good governance in all of the villages in Langkat Regency. Therefore, before moving on to the Village Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Desa/ APBDes*), it will be explained in the Village Medium-Term Development Plan (*Rencana Pembangunan Jangka Menengah Desa/ LPJMDes*). After that, a committee known as the Government Work Plan (*Rencana Kerja Pemerintah/ RKP*) drafting team committee or the forming committee will be established. This committee will then select activities that can be funded or allocated from the village fund budget and that adhere to three principles: urgency, benefit, and ability. The committee will then decide which activities are the most important or top priorities based on these three principles, and the proposals from each hamlet will be compiled into a summary and points.

### Stakeholders, Empowerment, and Challenges in Village Fund Implementation

In North Tapanuli Regency, the following parties are involved in the use of village funds, they are the Village Secretary, who is responsible for creating and carrying out the APBDes management policies, the Head of Section, who is responsible for creating

implementation plans for the activities that fall within his or her purview; and the Treasurer, who is responsible for receiving, storing, depositing, or paying, and managing the Village income receipts and Village income expenditures in the course of carrying out the Village APBDes. The Secretary of the Sigotom Julu Village Office provided some interesting information during the implementation of the FGD. He stated the following about the parties involved in the management of village funds in North Tapanuli Regency: The village secretary, section head, and treasurer are the parties involved in the management of village funds in North Tapanuli Regency, and they must all approve the necessary income and expenditure of village funds.

North Tapanuli Regency places a high priority on using local revenues for human, economic, and environmental empowerment. The creation of tangible infrastructure and facilities that can facilitate the mobility of rural communities is funded by environmental empowerment. Numerous road mains in the villages of North Tapanuli Regency are still beginning to deteriorate and are thought to obstruct local residents' ability to travel. This serves as the foundation for small-scale road building funded by the local fund allocation budget. On the other hand, this goes against what environmental empowerment really means, which is a program for environmental preservation and upkeep. Reforestation, tree planting, and other environmental preservation initiatives would benefit more from the money spent on environmental empowerment. In the meantime, funds for human empowerment are used to support youth activities through youth groups, which in turn are used to buy equipment for sports and the arts. The Family Welfare and Empowerment Program (*Pemberdayaan dan Kesejahteraan Keluarga/PKK*) program is supported by other forms of human empowerment, specifically loan and savings initiatives pertaining to local family welfare. Government support still accounts for the majority of the empowerment budget, and community self-reliance is still not evident. One may argue that government funding for the populace is still the only source of human empowerment. Therefore, it can be said that human empowerment in the village of North Tapanuli Regency is classified as empowerment in the form of support and has not addressed emancipatory empowerment, which is empowerment where the community provides the funds for empowerment and uses them for its own purposes. In the FGD, the researcher interviewed all of the village office secretaries in Langkat Regency. The information gathered indicated that the government provided the majority of the village's empowerment budget, but the community lacked self-reliance; as a result, human empowerment is still classified as empowerment in the form of support.

The use of village funds has a reinforcing element to promote the implementation of village fund management, according to the information gathered by informants. The village finance management program's pillars from the standpoint of good governance in North Tapanuli Regency's villages. In order to determine whether there was a lack of facilities and what needed to be followed up on, the village government in North Tapanuli Regency first organized training activities and then, while still adhering to the rules, organized a meeting between village assistants and the sub-district. To learn more about the regulations or anything that creates issues in the village that need to be fixed right away, the village government must visit the Office of Community and Village Empowerment (*Dinas Pemberdayaan Masyarakat dan Desa/DPMD*) and the Regency. Second, the North Tapanuli Regency village government has to communicate with the village assistants on the rules that the village government will issue. Third, there is an assessment to make it simpler for the village administration in North Tapanuli Regency to address a number of regulations that are subject to abrupt changes.

As the village government sets the APBDes, some rules change and necessitate adjustments that are not covered by the established APBDes budget. When the APBDes for the 2025 budget are set in 2024, some of the rules will run down in January, February, and March. As a result, some regulations come down and are combined into running rules, which eventually cause issues below. In North Tapanuli Regency, the village government itself established the APBDes in December 2024. However, the current year requires the village government to amend the previously established regulations once

more because a number of new activities were left out of the new regulations. For instance, the village government was required to allocate Village Cash Intensive Labor Program (*Padat Karya Tunai Desa/PKTD*) activities (village cash-intensive work program) in April of 2024, even though there were none in 2022. As a result, the APBDes were set by the village and were not allocated at all. However, in April 2023, the Permendes issued for the PKTD required the village to carry out the activity at that time, and if the central government did not, the village was forced to do so, which is where the challenges lie.

Since the village government had already established the village budget in this manner and it had been decided, why did these rules appear in the middle of the road instead of in prior years, when it was evident that the village government was having a lot of trouble? The village administration was overburdened with modifications to the local budget and an unissued budget in the middle of the trip, forcing them to alter all of the previously decided agenda items. For instance, the village government in North Tapanuli Regency has a budget of 10,000,000 IDR, which is divided among five activities, each of which receives 2,000,000 IDR. There are follow-up activities, which have a nominal value of 1,000,000 IDR, so some of these activities must be shifted, but none of them can. Therefore, some activities must be given up as a result of these changes.

## DISCUSSION

Based on the results of the research, the implementation of the policy is greatly influenced by several factors such as the policy objectives, village resources, the attitude of the implementers, the characteristics of the organization, and the external environment. Ideal conditions for implementation are rarely achieved at the village level due to the inevitable organizational dynamics and time pressures. The implementation of Village Funds in Langkat and North Tapanuli started from the Village Medium Term Development Plan (*Rencana Pembangunan Jangka Menengah Desa/LPJMDes*) and then prepared the Village Government Work Plan (*Rencana Kerja Pemerintah Desa/RKPDDes*) by a special team. The determination of activities is financed based on their urgency, benefits, and village capabilities. In the management of village funds, adequate human resources are needed (Djani et al., 2022).

Based on the findings, the implementation of village fund management in North Tapanuli Regency reflects several key dimensions of good governance theory, including transparency, accountability, participation, and responsiveness, although challenges remain in consistency and community empowerment. The structured planning process and prioritization based on urgency, benefit, and capacity demonstrate adherence to participatory and transparent planning principles (Smith, 1973; Sebuya & Gichuki, 2024). However, the dominance of government funding over community self-reliance indicates that empowerment remains in the “support” stage rather than reaching emancipatory empowerment, limiting the long-term sustainability of development. Frequent regulatory changes after APBDes ratification hinder policy consistency and create inefficiencies, reflecting gaps in responsiveness and regulatory stability, both of which are essential for effective governance. While coordination between village officials, sub-districts, and DPMD shows efforts toward accountability and communication, the need for greater flexibility in budgeting and stronger local capacity is evident. Therefore, from a good governance perspective, strengthening participatory decision-making, ensuring policy stability, and fostering genuine community-driven empowerment are critical to enhancing the effectiveness and resilience of village fund management (Baskoro, 2025).

Some of the key actors in the management of village funds are the village secretary, the head of the section, and the treasurer, who have a central role in making budget decisions. Decision-making must go through mutual agreement. The use of village funds must focus on productive activities such as community empowerment programs through youth activities to the PKK (Abdulsalam et al., 2024). Environmental empowerment is focused on infrastructure development, such as road construction, to environmental empowerment, which is conservation. However, this empowerment is not yet emancipatory in nature, where the community is not yet independent in funding and

program implementation. The government is still the main actor in providing funds, not the community. Community diversification is still largely top-down and depends on government funds.

The implementation of Good Governance is needed to support optimal management of village funds (Amut & Sulistyowati, 2023). Activities such as training, coordination with the sub-district, and regulatory evaluation are carried out to strengthen implementation. Often, sudden changes in regulations are a challenge for villages to adjust the previously determined APBDes. This led to an urgent revision of the APBDes. As a result, planned activities can be disrupted due to the absence of previous funding allocation, so many programs have to be canceled. Therefore, it can be concluded that there are still many gaps between planning and the reality of implementation in the field.

The implementation of the government in managing village funds must be accountable to various parties (Parera et al., 2024). The village government must prepare a report on the use of village funds and submit it in writing to the regent/mayor and to the community. The existence of this will show that the village government system has good transparency. The surrounding community can understand the programs that are carried out to ensure that the programs are on target and beneficial to the village community in need. To improve this, the village government should adopt more inclusive approaches, such as participatory rural appraisals or community-based budgeting, to ensure that the voices of marginalized groups such as women, youth, and the poor are truly represented. Strengthening community involvement not only enhances the legitimacy of village fund programs but also fosters a sense of ownership and long-term sustainability (Baskoro, 2025; Anggraini et al., 2025).

## CONCLUSION

From the standpoint of good governance, North Tapanuli Regency has quite an excellent policy regarding the use of village funds. This is evident from the way that the policy of using village money is implemented using a good governance viewpoint. First, in the villages of North Tapanuli Regency, community involvement is regarded as being fairly active. This is demonstrated by the community's cooperative attitude when the village government undertakes projects like field or road construction. Second, by adhering to the supremacy of law, all financial management activities, including those involving village funds and fund budgets, can be carried out under the legal umbrella. The village government can conduct deliberations on the accountability report thanks to the transparency in the management of village funds, which is regarded as rather good in North Tapanuli Regency. The numerous sanctioned activities serve as proof of this. There were both strong and weak points in Tapanuli Regency's application of the policy of using village money from a good governance standpoint.

The village government in North Tapanuli Regency strengthens implementation through training and coordination with facilitators to address facility gaps and regulatory issues. Evaluations help them adapt to sudden rule changes, though unbudgeted regulatory shifts remain a major challenge. This study is limited to the context of village fund management in North Tapanuli Regency, which may not fully represent conditions in other regions with different administrative capacities or socio-economic dynamics. Future research should expand to include comparative studies across multiple regencies to capture broader patterns and variations. It is also recommended to incorporate quantitative methods alongside qualitative analysis to provide measurable insights on fund effectiveness. Additionally, further studies could explore the impact of digital transparency tools and community-driven monitoring mechanisms on improving accountability and governance in village fund management.

## Acknowledgement

Through the Internal University Grant program, Universitas Pembangunan Panca Budi and Universitas Sumatera Utara have contributed funding to enable this research to be conducted. As the sixth Astacita of the Government of the Republic of Indonesia states,

“building from the village and from below for economic equality and poverty eradication,” it is hoped that the findings of this study will influence the local government to accomplish this goal.

## REFERENCES

- [1] Abdulsalam, M., Elelu, S. A., Innocent, M. O., Ibrahim, G. O., Livinus, M. U., Lateefat, S. O., & Muhammad, A. S. (2024). Women empowerment in environmental conservation. *Prospects for soil regeneration and its impact on environmental protection*, 1(1), 351-370.
- [2] Afiah, N. N., & Azwari, P. C. (2015). The effect of the implementation of Government Internal Control System (GICS) on the quality of financial reporting of the local government and its impact on the principles of good governance: A research in district, city, and provincial government in Sou. *Procedia - Social and Behavioral Sciences*, 211, 811–818.
- [3] Alqudah, H., Lutfi, A., Abualoush, S., Habis, A., Al Qudah, M. Z., Alshira'h, A. F., Almaiah, M. A., Alrawad, M., & Tork, M. (2023). The impact of empowering internal auditors on the quality of electronic internal audits: A case of Jordanian listed services companies. *International Journal of Information Management Data Insights*, 3(2). 100-183.
- [4] Amut, G. S., & Sulistiyowati, F. (2023). The implementation good public governance principles in village fund management. *Journal of Business and Information Systems*, 5(2), 136-151.
- [5] Andersen, T. M., & Sørensen, A. (2023). The interdependencies between the private and public sectors in open economies. *European Economic Review*, 160, 10-46.
- [6] Anggraini, N., Kumalasari, A., Junadi, J., & Rahimjon, D. M. (2025). Achieving Sustainable Development Goals (SDGs) in the village through good governance: Inclusive perspective. *Publik (Jurnal Ilmu Administrasi)*, 14(1), 96-108.
- [7] Ari, G., Karacaer, M., & Karacaer, S. (2024). Socially responsible engagement and firm performance in emerging markets: Testing the mediating effect of intellectual capital. *Borsa Istanbul Review*, 24(6), 1275-1286.
- [8] Aysan, A. F., Bakkar, Y., Ul-Durar, S., & Kayani, U. N. (2023). Natural resources governance and conflicts: Retrospective analysis. *Resources Policy*, 85(PA), 103942.
- [9] Baskoro, A. (2025). Strengthening good village governance strategy: Transparency, accountability, and inclusive rural development. *Bestuurskunde: Journal of Governmental Studies*, 5(1), 39-50.
- [10] Camacho-Miñano, M. del M., Muñoz-Izquierdo, N., Pincus, M., & Wellmeyer, P. (2024). Are key audit matter disclosures useful in assessing the financial distress level of a client firm? *British Accounting Review*, 56(2), 1-12.
- [11] Cárcaba, A., Arrondo, R., & González, E. (2022). Does good local governance improve subjective well-being? *European Research on Management and Business Economics*, 28(2), 100-192.
- [12] Chircop, J., Tarsalewska, M., & Trzeciakiewicz, A. (2023). Learning to be green: Accounting comparability and environmental violations. *The British Accounting Review*, 1(1), 101240.
- [13] Cho, B. K., Chung, J. B., & Song, C. K. (2023). National climate change governance and lock-in: Insights from Korea's conservative and liberal governments' committees. *Energy Strategy Reviews*, 50(10), 101238.
- [14] Cordery, C. J., Goncharenko, G., Polzer, T., McConville, D., & Belal, A. (2023). NGOs' performance, governance, and accountability in the era of digital transformation. *British Accounting Review*, 55(5), 101239.
- [15] Diaz, I., & Cano, E. (2022). Quantitative oddy test by the incorporation of the methodology of the ISO 11844 Standard: A proof of concept. *Journal of Cultural Heritage*, 57(3), 97–106.
- [16] Djani, W., Therik, J. J., & Mbatu, E. M. (2022). Implementation of village fund utilization policy in supporting autonomy of Oefafi Village in East Kupang District, Kupang Regency-East Nusa Tenggara Province. *The Es Accounting And Finance*, 1(01), 26-33.
- [17] Evensen, D., & Sovacool, B. K. (2024). Political economy of low-carbon electricity: Governance effects across 198 countries. *Renewable and Sustainable Energy Reviews*, 189(PB), 114016.
- [18] Fitrawati, Ikayanti, D., & Jusniaty. (2024). Penerapan prinsip good governance dalam pengelolaan desa di Desa Manera Kecamatan Salomekko Kabupaten Bone. *The Journalish: Social and Government*, 5(2), 183–195.
- [19] Habu, A. A., & Henderson, T. (2023). Data subject rights as a research methodology: A systematic literature review. *Journal of Responsible Technology*, 16(2), 100070
- [20] Hanaysha, J. R. (2022). Impact of social media marketing features on consumer's purchase decision in the fast-food industry: Brand trust as a mediator. *International Journal of Information Management Data Insights*, 2(2). 100102
- [21] Handayani, E., Garad, A., Suyadi, A., & Tubastuvi, N. (2023). Increasing the performance of village services with good governance and participation. *World Development Sustainability*, 3(June), 100089.
- [22] Handoyo, S. (2023). Worldwide governance indicators: Cross-country data set 2012–2022. *Data in Brief*, 51(1), 109814.

- [23] Hoai, T. T., Hung, B. Q., & Nguyen, N. P. (2022). The impact of internal control systems on the intensity of innovation and organizational performance of public sector organizations in Vietnam: The moderating role of transformational leadership. *Heliyon*, 8(2), 1-10.
- [24] Kassa, E. T., & Ning, J. (2023). A systematic review on the roles of knowledge management in public sectors: synthesis and way forwards. *Heliyon*, 9(11), 1-10
- [25] Liu, D., & Qi, X. (2021). Smart governance: The era requirements and realization path of the modernization of the basic government governance ability. *Procedia Computer Science*, 199, 674–680.
- [26] Liu, Y., Chen, W., & He, X. (2025). Substantive innovation or strategic catering: Capital market pressure and corporate green innovation structure. *International Review of Economics and Finance*, 97, 103752.
- [27] Mahaarcha, D., & Sirisunhirun, S. (2023). Social capital and farmers' participation in multi-level irrigation governance in Thailand. *Heliyon*, 9(8), 1-11.
- [28] Majid, R. A., Mohamed, N., Haron, R., Omar, N. B., & Jomitin, B. (2014). Misappropriation of assets in local authorities: A challenge to good governance. *Procedia - Social and Behavioral Sciences*, 164(1), 345–350.
- [29] Mansoor, M. (2021). Citizens' trust in government as a function of good governance and government agency's provision of quality information on social media during COVID-19. *Government Information Quarterly*, 38(4), 101597.
- [30] McDermott, R. (2023). On The scientific study of small samples: challenges confronting quantitative and qualitative methodologies. *Leadership Quarterly*, 34(3), 101675.
- [31] Mondal, M. S. A., Akter, N., & Ibrahim, A. M. (2024). Nexus of environmental accounting, sustainable production and financial performance: An integrated analysis using PLS-SEM, fsQCA, and NCA. *Environmental Challenges*, 15(3), 100878.
- [32] Panggabean, F. Y. (2021). Implementation of government financial information systems toward local government financial statements: Case Study in Deli Serdang, Indonesia. *Journal of Social Sciences*, IV(2), 98–106.
- [33] Parera, V., Silooy, R. W., & Usmany, A. E. M. (2024). Evaluation of village fund allocation management. *Jurnal Ilmiah Akuntansi Kesatuan*, 12(5), 705-712.
- [34] Rahman, M. M., Saha, S., & Hoque, M. (2024). Unveiling the link between environmental management accounting, energy efficiency, and accountability in state-owned enterprises: An integrated analysis using PLS-SEM and fsQCA. *Environmental challenges*, 14(1), 100832.
- [35] Salo, M., Hiedanpää, J., Orihuela, J. C., Llerena Pinto, C. A., & Leigh Vetter, J. (2023). Governmentality in evidence? Evolving rationalities of forest governance in Peru. *Land Use Policy*, 129(2), 106622.
- [36] Saputri, I. D., Widodo, S., & Suprijanto, A. (2024). Implementasi good governance di pemerintahan Desa Karangtengah Kecamatan Ampelgading Kabupaten Pematang. *Civis: Jurnal Ilmiah Ilmu Sosial dan Pendidikan*, 13(1), 24–37.
- [37] Satibi, I., & Atik, R. (2023). Implementation of village government capacity building policies in Indonesia. *Tec Empresarial*, 18(2), 479–493.
- [38] Sebulnya, J., & Gichuki, A. (2024). The impact of participatory planning on sustainable development: a literature review. *Journal of Strategic Management*, 4(4), 1-9.
- [39] Smith, R. W. (1973). A theoretical basis for participatory planning. *Policy sciences*, 4(3), 275-295.
- [40] Tamrin, U., Ibrahim, I., & Syam, S. (2024). Penerapan good governance di Desa Patongloan Kecamatan Baroko Kabupaten Enrekang. *Cendekia: Jurnal Ilmu Pengetahuan*, 4(1), 1–9.
- [41] Tan, E., Mahula, S., & Cromptvoets, J. (2022). Blockchain governance in the public sector: A conceptual framework for public management. *Government Information Quarterly*, 39(1), 101625.
- [42] Tangney, P., Star, C., Sutton, Z., & Clarke, B. (2023). Navigating collaborative governance: Network ignorance and the performative planning of South Australia's emergency management. *International Journal of Disaster Risk Reduction*, 96(1), 103983
- [43] Turner, R. (2020). Investigating how governmentality and governance influence decision-making on projects. *Project Leadership and Society*, 1(1), 100003.
- [44] van der Jagt, A. P. N., Buijs, A., Dobbs, C., van Lierop, M., Pauleit, S., Randrup, T. B., Skiba, A., & Wild, T. (2023). With the process comes the progress: A systematic review to support governance assessment of urban nature-based solutions. *Urban Forestry and Urban Greening*, 87(1), 128067.
- [45] Wang, J., Xing, Q., Tong, Y., Wang, Z., & Li, B. (2023). Establish governance systems for securing black soils in China based on a new law. *Soil Security*, 13(1), 100112.
- [46] Wang, X. (2023). Discussion of the asymmetric impact of COVID-19: A novel approach to quantifying financial distress across industries. *European Economic Review*, 157, 104501.
- [47] Zhang, J., & Mora, L. (2023). Nothing but symbolic: Chinese new authoritarianism, smart government, and the challenge of multi-level governance. *Government Information Quarterly*, 40(4), 101880.
- [48] Zhao, J., Ouenniche, J., & De Smedt, J. (2024). Survey, classification, and critical analysis of the literature on corporate bankruptcy and financial distress prediction. *Machine Learning with Applications*, 15(1), 100527.
- [49] Zheng, L. (2023). Collaborative governance of haze pollution between local governments. *Alexandria Engineering Journal*, 65(1), 119–129.

- [50] Zou, Q., Mao, Z., Yan, R., Liu, S., & Duan, Z. (2023). Vision and reality of e-government for governance improvement: Evidence from global cross-country panel data. *Technological Forecasting and Social Change*, 194(1), 122667.