



Village fund allocation in realizing good governance

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Abstract

Village Fund Allocation in Realizing Good Governance (Study on the Implementation of Village Fund Allocation Management in 2024 based on Malang Regency Regulation Number 2 of 2020 concerning the Implementation of Village Fund Allocation in Ampeldento Village, Karangploso District, Malang Regency), Putri Jelitasari, Agus Sholahudin, Roos Widjajani. The objectives of this study are (1) to analyze the implementation of the Village Fund Allocation (ADD) policy in Ampeldento Village, Karangploso District, Malang Regency, and (2) to identify the supporting and inhibiting factors in the implementation of ADD management in realizing good governance. This study uses Edwards III's policy implementation theory, which comprises four indicators: communication, resources, disposition, and bureaucratic structure. This study uses a descriptive qualitative method. Data collection techniques included interviews, observations, and documentation with village officials, village community institutions, and village assistants. The validity of the research data was ensured through credibility, transferability, and dependability tests. The results show that the implementation of ADD policies in Ampeldento Village has generally complied with applicable regulations. In terms of communication and coordination, implementers have used formal and informal mechanisms, though delays persist due to the multi-level bureaucratic process. In terms of resources, village officials have sufficient capacity in village financial management, particularly in using the Village Financial System (Siskeudes) application, with support from village facilitators and the district government. The disposition aspect shows the commitment and responsibility of implementers in ADD management, although there are still administrative obstacles, such as task duplication among activity implementers. Meanwhile, the bureaucratic structure has been running in accordance with established procedures, although there have been delays in reporting synchronization at several stages.

Keywords: Policy implementation, ADD, local government

Introduction

A village is an area within a country that a group of people inhabits, bounded by certain boundaries. According to Law Number 6 of 2014 concerning Villages, a village is a legal community unit with territorial boundaries and the authority to regulate and administer government and public welfare. This authority is based on public ideas, original rights, and conventional rights, all of which are agreed upon and upheld in the government system of the Republic of Indonesia.

Village Fund Allocation is part of the funds allocated to regencies or cities in the Regional Budget (APBD) and is then deducted from the Special Allocation Fund (DAK). This provision refers to Government Regulation No. 60 of 2014 concerning Village Funds (DD) originating from the State Budget (APBN), which aims to optimize the use of DD in village development and fulfill community capabilities. There is a difference between Village Funds and Village Fund Allocation (DD): the source of funding. Village Funds originate from the State Budget (APBN), while ADD originates from the Regional Budget (APBD).

The government distributes village funds in the state budget (APBN) each year, with the allocated costs for rural areas sent through the district/city budget (APBD) (PP No. 43, 2014:45). Based on Law No. 6 of 2014 Article 72, the allocation of Village Funds must amount to a minimum of ten percent of the allocation funds received by the Regency/City in the regional APBD, then deducted from the DAK.

The implementation of this policy aims to reduce regional development gaps, increase community participation, and encourage openness and accountability in regional budget management. The importance of this assessment lies in

evaluating the effectiveness of implementing the village allocation policy and its impact on village administration. By understanding the factors that influence success and the obstacles faced, recommendations can be formulated. Since the majority of the Village Fund Allocation is intended for the community's benefit, the entire process, from design and implementation to notification of the ADD, must be carried out in accordance with the applicable legal provisions. The use of the ADD is expected to spur widespread development and benefit residents.

Ampeldento Village is classified as an advanced village, with greater potential and resources than other villages. However, this advanced village status does not necessarily guarantee that all programs funded by the village budget can be fully implemented. Problems with the distribution of ADD are still often encountered in the field. One of them is the delay in distributing ADD during the initial or subsequent phases, which affects the implementation of planned programs. This condition delays or prevents several activities from running according to the predetermined plan. In addition, there are still discrepancies between the Budget Plan (RAB) and the amount of funds available. Some village programs sometimes exceed the predetermined budget ceiling, creating implementation difficulties.

This phenomenon indicates problems with the strategy's implementation. According to Edward III, successful implementation depends on four factors, namely relationships, capabilities, character, and the structure of the apparatus. When applied to the conditions in Ampeldento Village, it is evident that there are problems with communication between the village apparatus and the community, limited resources, and bureaucratic obstacles

that affect the program's operations. Therefore, Edward III's theory is relevant to the analysis of ADD use in Ampeldento Village, enabling the identification of supporting and inhibiting factors.

Based on the background of the problem, the purpose of this study is to describe and analyze the implementation of the Village Fund Allocation (ADD) management policy to realize good governance, as stipulated in Malang Regent Regulation No. 2 of 2020, in Ampeldento Village, Karangploso District, Malang Regency. To describe and analyze the supporting and inhibiting factors in the implementation of the Village Fund Allocation (ADD) Management Policy in realizing good governance based on Malang Regent Regulation No. 2 of 2020 in Ampeldento Village, Karangploso District, Malang Regency.

The expected outcome of this research is that it will contribute to the field of education and further research. Practically, for researchers, it can be an opportunity to improve their mindset in knowing, describing, and analyzing. This thesis is written to implement all the theories obtained during the learning process by attending lectures as a student of the Master of Public Administration Program at the Postgraduate Program of Universitas Merdeka Malang. For the village government, especially Ampeldento Village in Malang Regency, it can be a contribution of ideas and input in the formulation of policies for the management of Village Fund Allocation (ADD) in realizing Good Governance.

Literature Review

According to Thomas R. Dye (1998:2), "Public policy is whatever governments choose to do or not to do." He states that general strategies cover many decisions the government will make, including whether to do something. Both actions and decisions not to act have an impact on society (Dr. Kridawati Sadhana, 2011). Robert Eyestone (2014:6) explains that public policy is the relationship between the government as a unit and its surrounding environment. Meanwhile, Heinz Eulau and Kenneth Prewitt (2014:6) view general strategy as a "fixed decision" that is marked and determined and considered a repetitive behavior by decision makers and those who comply with it.

The implementation of public policy refers to the steps taken to achieve various objectives in determining certainty. These activities seek to replace the determination with a structural mechanism and aim to obtain maximum/minimum modifications, as in the previous determination. Realization is basically an effort to understand how a plan is carried out. The process of realizing a strategy is more than just linking institutions to a commitment to its implementation; it also relates to the government's capacity. Simply put, implementation is the realization stage of an initial stipulation.

The policy implementation model has been described by many experts who are very concerned about public policy, among them George Edward III (in Elake Nataniel 2015), who explains the initial challenge of public administration: the lack of attention to implementation. He stated that without effective implementation, policymakers' decisions will not be carried out. Edward recommends paying close attention to four core issues in efficient implementation: connections, resources, character or attitude, and bureaucratic structure.

Based on Government Regulation No. 72 of 2005 concerning Villages, the Village Fund Allocation (ADD) is

a form of funding derived from the balance of funds between the central government and regencies/cities, which the regent then allocates to the village to support the village administration's operational needs. Furthermore, based on Permendagri No. 37 of 2007 concerning guidelines for village financial management, it is explained that ADD is obtained from the regional budget (APBD) and originates from the regional balance fund, provided that the amount must be at least 10% of the fund. From this description, the researcher concluded that the Village Fund Allocation is a financial resource obtained based on regional obligations and distributed equally.

Based on Malang Regency Regulation Number 2 of 2020, local governments are required to allocate a minimum of 10% of the Village Fund Allocation (ADD) from the balance fund, as reflected in the Regional Budget (APBD), after deductions (DAK). In addition, it explains "regional financial management between the processes of design, implementation, administration, notification, and obligations."

The implementation of good governance places the most important interests of particular groups of people at the forefront. It can create a bureaucratic system that prioritizes public needs in accordance with the principles of comprehensive democracy. The implementation of this concept in a country is not merely a trend or a new model of government in the era of globalization. More than that, the government is seen as a dynamic organization that must adapt to evolving conditions. Therefore, the concept of good governance serves as the basis for government as a tool for providing optimal services in the benefit of all citizens and residents of the region.

Good governance is an idea that focuses on decision-making mechanisms and accountable implementation. This concept was born out of a joint decision between bureaucrats, the people, and public institutions within the framework of public bureaucracy. Governance can also be understood as the management of public affairs. The World Bank, in Mardiasmo (2004:23), defines governance as "the way state power is used in managing economic and social resources for the development of society." Meanwhile, the United Nations Development Program (UNDP) defines governance as "the exercise of political, economic, and administrative authority to manage a nation's affairs at all levels."

Method

1. Research Design

This research uses a qualitative method to describe the progress of implementing the ADD allocation provisions, as set out in Malang Regency Regulation No. 2 of 2020, in realizing good governance.

2. Research Location

This research will be conducted in Ampeldento Karangploso Village, Malang. I chose this location because I intend to obtain data on "The Study of the Implementation of Village Fund Allocation Management Policy in Realizing Good Governance Based on Malang Regency Regulation No. 2 of 2020".

3. Research Focus

According to Sugiyono (2014:32), one characteristic of qualitative research is its comprehensive perspective. This shows that the research scope covers all social aspects, namely the location, the individuals involved, and the

activities that are significantly interrelated. There are two research focuses, namely: The Implementation of Village Fund Allocation Management in Realizing Good Governance Based on Malang Regency Regulation No. 2 of 2020 concerning the Implementation of Village Fund Allocation in Ampeldento Village, Karangploso District, Malang Regency, using the following indicators: communication, resources, disposition, and bureaucratic structure. The driving and hindering factors in implementing the policy on the use of ADD to achieve good governance in Ampeldento Village comprise both internal and external factors.

4. Types and Sources of Research Data

The information collected in this study consists of two types: primary data, or original data obtained directly from the study source (Sugiyono, 2014, p. 224). The data was collected in the field through observation and interviews with respondents. The primary data source in this study was the Ampeldento Village apparatus. Supporting (secondary) data was obtained indirectly from third parties relevant to the research (Sugiyono, 2014, p. 224). In this study, the data were obtained through the village's official website and various literature reviews that provided information on ADD management in efforts to achieve good governance.

5. Research Instruments

The research instruments used were: researchers. In qualitative research methods, data collection is highly dependent on the researchers. Researchers act as the primary instruments, using the five senses to observe the objects or phenomena under study. Interview guidelines and questions were compiled and submitted to informants to ensure the answers remained focused on the information needed for the study. Supporting Tools are means used to obtain, view, pass by, hear, and consider during data collection. These tools include notebooks, writing instruments, cameras, and cell phones (for recording and documenting visually): research Informants and sampling techniques.

6. Data Collection Techniques

Data collection techniques in qualitative research include focused interviews, in-depth interviews, oral histories or life histories, participant observation, focus group interviews, and document content analysis.

7. Data Analysis Techniques

According to Sugiyono (2008:244), data analysis is the process of compiling and organizing data obtained through interviews, field notes, and various other sources in a structured manner so that the new information is easy to understand and convey. In this study, the researchers used the interactive analysis model developed by Miles, Huberman, and Saldana (2014:12 14).

Results and Discussion

Result

1. Implementation of Village Fund Allocation Management in Realizing Good Governance

In accordance with Malang Regency Regulation No. 2 of 2020, the village government sought to establish an effective relationship with the general public. Communication plays a crucial role as a guideline for the entire process of managing the Village Fund Allocation

(VFA) so that it is implemented based on the principles of transparency, participation, and accountability, which are the main pillars of good governance. Information about this regent regulation is usually conveyed through various official government communication channels, such as the regency government website, direct socialization to the community through forums or village meetings, such as Village Consultative Meetings (Musdes) and Development Planning Consultative Meetings (Musrenbangdes), as well as publications in the form of pamphlets and banners. In Ampeldento Village, Karangploso District, this information can be conveyed by involving community leaders and village community institutions to ensure that all levels of society understand the contents of the regulation.

The implementation of Village Fund Allocation (ADD) management in realizing good governance can be seen from several aspects, including public information disclosure, community participation in program planning, and the consistency of the village government in reporting on the results of the Village Budget (APBDes). Communication between the village government and the community is already good. Transparency in the delivery of public information through APBDes banners, coordination meetings, and deliberation forums can strengthen community trust in the performance of the village government. Through these forums, the community gains an understanding of the direction of village policies, the priorities of the village development program, and the allocation of funds used. In addition, the installation of APBDes banners containing details of village income and expenditure is a form of implementing the principle of transparency, as it provides access to information in line with financial management. Residents can more easily understand the flow of funds received by the village, how they are used, and, ultimately, how the programs implemented have been achieved.

Based on the above analysis of the implementation of the village fund allocation (ADD) management policy in realizing good governance in accordance with Regency Regulation No. 2 of 2020: Competent human resources, sound financial management, and adequate infrastructure reflect the implementation of good governance in terms of efficiency, accountability, and professionalism at work. With effective resource management, the village government can implement the ADD policy effectively to achieve competitive, sustainable village development. The availability and optimization of village government-owned resources are key to achieving open, efficient, and accountable governance.

Based on an analysis of Malang Regent Regulation No. 2 of 2020 and its implementation in Ampeldento Village, the attitude of policy implementers has been a key aspect of the successful management of the Village Fund Allocation (ADD). The good disposition of the village apparatus, as well as the support for the values of transparency, accountability, and public service, shows that the implementation of the Village Fund Allocation (ADD) management policy in Ampeldento Village has been carried out in accordance with the principles of good governance. The responsible and adaptive attitude of the implementers is a tangible manifestation of the application of professional and integrity-based governance at the village level.

A strong bureaucratic structure with the support of village facilitators and the Village Consultative Body (BPD), which

functions as a partner of the village government in monitoring and providing input. The synergy between the village government, BPD, and the community has enabled the policy implementation process to be open and accountable. The involvement of various sectors reflects the application of sound governance principles, particularly transparency, accountability, and public participation. Thus, the village government's bureaucratic structure has supported the successful and effective implementation of ADD management policies. The clear division of tasks, the existence of work programs documented in SOPs, and harmonious coordination among village officials demonstrate that the bureaucratic governance in Ampeldento Village is in accordance with the principles of efficiency and public accountability.

2. Factors Supporting and Hindering the Implementation of Village Fund Allocation Management

There are two supporting factors in implementing village fund allocation management to achieve good governance, namely internal and external factors. Internal factors include skills and knowledge, work ethic and responsibility, coordination and cooperation skills, availability of funds from the Village Fund Allocation (ADD), targeted and accountable financial management, availability of supporting facilities, geographical conditions of the village, commitment to the principles of good governance, and responsive and collaborative leadership. External factors include support from the district and sub-district

governments, the presence of village assistants and field facilitators, the active role of village institutions, community participation and support, and cooperation with development partners.

Two factors hinder the implementation of village fund allocation management in achieving good governance: internal and external factors. Internal factors include limited technical knowledge, lack of training and capacity building, limited village government operating budgets, mismatches between budget absorption timelines and implementation schedules, limited control and organization of physical documents, limited physical archive storage, and inconsistent implementation and internal coordination. External factors include delays in fund distribution, administrative processes, and budget ceiling adjustments, limited time for field assistance, the need to strengthen the participatory involvement of the village council and synergy between village community institutions, low involvement in planning and evaluation of participation, delays in payments to goods and service providers, and the impact of working relationships with providers.

Discussion

1. Implementation of Village Fund Allocation Management in Realizing Good Governance

As a form of public information disclosure, the Ampeldento Village government routinely communicates the total ADD funds received each year through village meetings and accountability meetings. The following is data on the amount of ADD received by Ampeldento Village in 2024.

Table 1: Village Fund Allocation Budget

No	Year	Total ADD	Area of Use
1	2024	Rp 652,250,000.00	<ul style="list-style-type: none"> ▪ Village Administration Sector (Implementation of Village Fixed Expenditures, Allowances, and Operations, Implementation of Village Consultative Meetings, Others). ▪ Community Development (Local Village Disaster Preparedness/Response, Youth and Sports, Community Institutions).

Source: Primary Researcher Data 2025

Although the process of disseminating information has been systematically designed, several obstacles remain in the field. One is that the level of participation by community organizations in deliberative forums remains uneven. On several occasions, participants in village deliberations are dominated by the same people, so that information is not always disseminated evenly to the entire community. In addition, coordination between village officials is sometimes lacking. In several village deliberation agendas, the participants were dominated by the same people, so information was not always evenly distributed to the entire community. In addition, coordination between village officials still had to adjust to each other's schedules, given the different task divisions among the activity implementers. Considering this, the village government needs to improve the effectiveness of communication, both with the sub-district and district governments, as well as between staff and other community parties in Ampeldento Village, so that the implementation of the ADD policy can run optimally. In terms of facilities and infrastructure, Ampeldento Village has adequate facilities to support policy implementation. The Ampeldento Village Office is equipped with computers, printers, a stable internet network, and a village financial application system (SISKEUDES) used to record all

financial transactions and accountability reports. The fund disbursement and report preparation processes have also been carried out systematically. In practice, every accountability document still requires a hard copy, such as payment request letters (SPP), notes, payment receipts, and photos of each activity, which are then bound for archiving. This rather lengthy administrative process requires considerable precision and time.

In terms of financial resources, Ampeldento Village receives ADD funds with a relatively stable nominal value each year, namely Rp652, 350,000.00. The budget has been allocated in accordance with the provisions of Malang Regent Regulation No. 2 of 2020, namely to support village development and community empowerment. Based on the accountability report, the realization of ADD funds in 2024 was 98.34%. This shows that the village government effectively utilized financial resources despite delays in the first phase of disbursement, which could have affected the schedule for activities at the beginning of the year.

In accordance with Edward III's theory, resources are a key factor influencing the effectiveness of policy implementation. Good resources include not only the technical capabilities of the implementers but also competent assistants, adequate facilities, and efficient time

management. With the optimization of these resources, the implementation of the ADD management policy in Ampeldenti Village is expected to be more effective, accountable, and sustainable.

The village government's responsiveness and openness to directives from the sub-district reflect a strong desire for continuous improvement. The village government is not only focused on completing administrative tasks, but also strives to ensure that every activity has a positive impact on the community. This statement refers to the implementation of Edward III's policy, which emphasizes that implementers' disposition must reflect a willingness and readiness to consistently implement policies. The strong commitment of the village government, openness to evaluation, and willingness to improve shortcomings are indicators that the disposition of the implementers in Ampeldento Village has been running well. By maintaining a professional, transparent, and responsible attitude, the implementation of ADD management policies in Ampeldento Village is expected to be more effective and oriented towards the welfare of the village community.

In terms of bureaucratic structure, government organizations and related institutions have important functions. In Ampeldento Village, the bureaucratic structure has been systematically organized in accordance with the rules currently in use. The village government has a clear division of tasks: the Village Head, as the person in charge; the Village Secretary, as the administrative coordinator; and the Head of Planning and the Head of Finance, who handle disbursements, budgeting, and reporting. At the executive level, the Activity Implementer (PK) is responsible for implementing community development and empowerment activities, and the BPD functions as an internal supervisory body in the village.

Coordination between village officials is carried out in stages, both through regular meetings and informal communication between fields. Every decision and subsequent activity is carried out through mutual agreement in the village coordination forum. The bureaucratic process in Ampeldento Village is also directly linked to the sub-district for verification before being forwarded to the district level. This mechanism demonstrates that the implemented bureaucratic structure is in accordance with the principles of good governance.

The bureaucratic structure for managing ADD in Ampeldento Village demonstrates effective coordination among implementing units. The village government carries out its duties in accordance with the operational mechanisms stipulated in the regulations, with supervision from sub-district and village facilitators. This aligns with Edward III's theory, which holds that a clear, systematic, and coordinated bureaucratic structure will minimize overlap and enhance the effectiveness of policy implementation. With strengthened coordination and improved efficiency in administrative procedures, the bureaucratic structure in Ampeldento Village is expected to adapt to policy dynamics and maintain consistency in the implementation of village development programs.

2. Factors Supporting and Hindering the Implementation of Village Fund Allocation Management

Supporting factors are divided into two categories: internal and external. Internal factors include human resources, as

office staff must have adequate knowledge and expertise in managing village finances, the availability of adequate capital and supporting facilities, and good infrastructure and supporting facilities that can support administrative services and financial reporting. The village government's commitment and responsibility are dominant factors supporting the implementation of ADD management policies. External factors include the regency government, which provides guidance, supervision, and oversight of policy implementation at the village level through the issuance of regulations. Village assistants and field facilitators are active in providing technical guidance on document preparation, from planning to accountability. The BPD routinely conducts monitoring and evaluation activities and promotes community participation.

In addition to supporting factors, there are also obstacles in implementing village fund allocation management to achieve good governance. These obstacles are divided into two categories: internal and external factors. Internal factors include the fact that not all village officials have the same level of understanding of financial administration, especially in preparing and organizing accountability documents. Limited financial support is an obstacle to implementing this policy and affects the maintenance of infrastructure and supporting facilities. There are differences in the time taken to complete reports between those responsible for activities and the need for additional coordination before the deadline for collecting accountability reports. External factors include delays in disbursements from the district government. Village facilitators have performed their roles well, but due to the large number of villages they assist, they are sometimes unable to provide frequent support. The timing of monitoring and evaluation activities sometimes needs to be adjusted to the village government's schedule. There are still people who do not clearly understand the development activities funded by the village or those whose funding must go through the District Development Planning Meeting (Musrenbangkab) or Provincial Financial Assistance (BK Provinsi).

Conclusion

This study concludes that the implementation of the Village Fund Allocation (ADD) management policy in Ampeldento Village, Karangploso District, Malang Regency, has basically been carried out in accordance with the provisions of Malang Regency Regulation Number 2 of 2020 and shows a positive direction in supporting the realization of the principles of good governance. Reviewed through the perspective of Edward III's policy implementation model, the four main dimensions—communication, resources, implementer disposition, and bureaucratic structure—have generally functioned, although not yet optimally.

In terms of communication, coordination among policy implementers has been carried out through formal and informal mechanisms. However, there are still delays in the distribution of information and disbursement of funds due to the multi-level bureaucratic process. In terms of resources, the village apparatus has adequate administrative capacity, particularly in managing village finances through the Village Financial System (Siskeudes), which is strengthened by the role of village facilitators and the regency government's support. The disposition aspect shows strong commitment and accountability on the part of village officials in managing ADD. However, there are still

administrative obstacles, such as overlapping tasks, that could affect the effectiveness of program implementation. Meanwhile, the bureaucratic structure has been running according to established procedures, but the synchronization of reporting and the timeliness of activity implementation still need improvement.

Overall, this study confirms that ADD management at the village level plays a strategic role in strengthening transparency, accountability, and community participation as the main pillars of good governance. However, improving the quality of bureaucratic coordination, strengthening human resource capacity, and simplifying administrative procedures are important prerequisites for implementing the ADD policy to run more effectively, efficiently, and sustainably in supporting good village governance.

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