

Transparent and Participatory Village Fund Management in the Perspective of Local Values and Wisdom of the Kerekeh Village Community, Sumbawa Regency

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Abstract

Accumulatively, the amount of village funds budgeted to villages continues to increase from year to year. However, the fact is that there are still many villages that have not been able to utilize the presence of village funds optimally. Low community participation in managing village funds is one of the important factors hindering village development. This research has several objectives, namely first, to see what transparent and participatory village fund management looks like in Kerekeh village. Second, explore the local wisdom values of the Kerekeh village community. This research is qualitative descriptive research using a phenomenological approach. Research data was obtained from the results of in-depth interviews with research informants and direct observation at the research location. The data that has been obtained is then processed and analyzed through three stages, namely data reduction, data presentation and drawing conclusions. The research results show that (1) The Kerekeh village government has attempted to provide opportunities for the community to participate in every village fund management process. The village government also provides access and opportunities for village communities to obtain information related to village fund management by providing information channels containing various village activities and programs funded using village funds, such as websites and village information boards. (2) There are traditions that are still maintained and held firmly by the Kerekeh village community, such as tokal-adat, laong-pantar and basiru which require local wisdom values such as a sense of family, honesty, trust and a spirit of togetherness.

Keywords: Village Funds, Transparency, Participation, Local Wisdom Values.

A. INTRODUCTION

In order to strive for equitable development in Indonesia, the government continues to reformulate policies. One of them is the regional autonomy (decentralization) policy which specifically gives authority and responsibility to regional governments to be able to develop their regions Maulana (2019) itself in accordance with local potential. Law Number 23 of 2004 concerning regional government and Law Number 33 of 2004 concerning financial balance between the central government and regional governments emphasize several development goals, one of which is realizing regional independence that relies on the empowerment and participation of local communities. The regional government in question is from the highest level such as the province (Governor), Regency (Regent), City (Mayor) to the lowest level such as the village (Village Head). Government Regulation Number 72 of 2005 concerning villages states that villages

have been given authority based on the concept of village autonomy to be able to carry out government duties independently and responsibly.

Mentioned Sugiman (2018) and Puspitasari (2019) that the village is the lowest government institution in the government hierarchy of the Republic of Indonesia. The government's target of realizing fair and equitable development throughout Indonesia will be realized if each village has the ability to develop itself according to its respective potential and rich resources. (Arman et al., 2019) this is also as explained Bender (2016) . The position of the village as part of regional government has increasingly potential to develop according to Sari (2017) supported by financial support provided by the government through annual APBN transfers with the aim of being used to finance development and administration of village government. Law Number 6 of 2014 concerning villages also emphasizes the authority of villages as sovereign and independent regions.

Village funds comply (Khoiriah & Meylina, 2018) is a government program specifically for each village throughout Indonesia, in order to reduce development disparities between village areas and urban areas. The distribution of village funds is a form of the government's commitment to protecting and empowering villages to become stronger, more advanced, independent and democratic (Pahlavi, 2015). It is also hoped that with the presence of village funds (Puspitasari, 2019), the process of governance and development can run effectively and optimally through community empowerment in a fair and equitable manner. Even though there are many regulations and institutions that regulate and supervise the running of village government, the fact is that there are still many villages that have not been able to utilize the presence of village funds properly. Mada et al., (2017) misappropriation of village funds still often occurs. Indonesia Corruption Watch (2023) stated that the level of corruption in village funds still shows an increasing trend from year to year. This results in benefits received by society (Elfionita et al., 2022) on village fund policies does not have a significant impact.

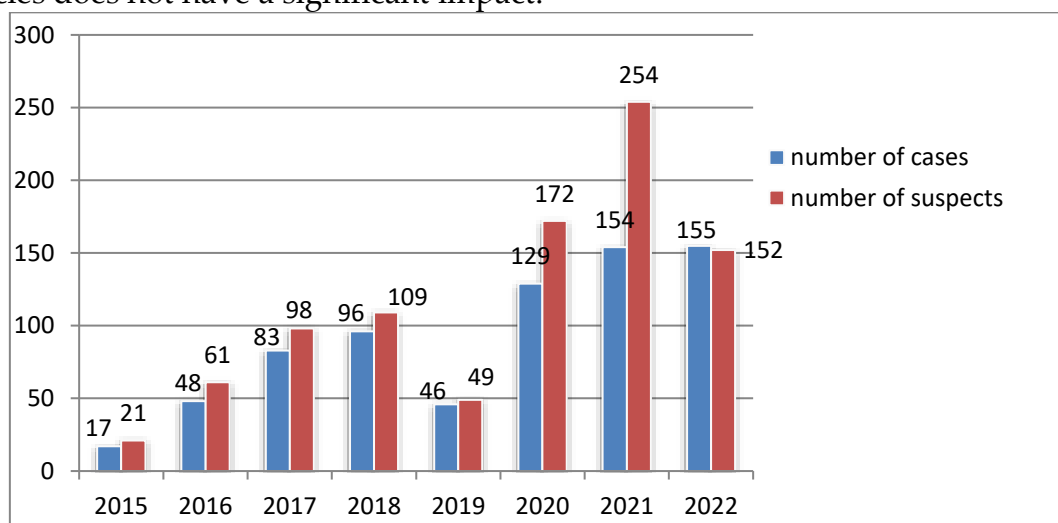


Figure 1. Number of Cases and Suspects of Corruption in Village Funds

Source: Indonesia Corruption Watch (2023)

Vulnerability to misappropriation of village funds by village government elements (Arman et al., 2019) This is further exacerbated by the village community's active awareness of being involved in monitoring the running of government, which is still relatively low. In Sumbawa district, for example, the majority of people who live in rural areas are those who have not continued their education to high school level (Desmawanti, 2022). The lack of knowledge obtained through formal education by village communities is a serious challenge in efforts to realize transparent and participatory village fund governance. Apart from that, the majority of Sumbawa people work as farmers, livestock breeders and fishermen (Makna et al., 2024) This means that the community has almost no free time to be involved in implementing programs and policies implemented by the village. There are at least three factors that underlie acts of fraud or corruption in village fund cases as stated by Beasley (Mada et al., 2017) namely pressure, opportunity and rationalization. The pressure factor in question is a condition where a person is encouraged to commit fraudulent acts. This pressure can arise due to several factors such as lifestyle. Next is the opportunity factor, namely the open opportunity for someone to commit fraudulent acts due to minimal supervision from the environment and surrounding community (Corruption, 2021). The third factor is rationalization, namely the ability of the perpetrator to justify and find reasons for the fraudulent actions that have been committed so that it will appear as if nothing has happened. From the three factors above, it is clear how important community participation is in monitoring and controlling the running of village government (Nubatonis et al., 2014) especially in managing village funds so that the goals and aspirations of realizing village independence can be achieved.

The challenges in managing village funds in developing areas such as Sumbawa district will of course be slightly different (Setiawan, 2022) with the challenges faced by villages in developed areas such as on the island of Java. Therefore, to realize transparent and participatory village fund governance, strategic measures that are in accordance with the environmental conditions and culture of the local community will be needed. (Amin & Ma'ruf, 2019). Kerekeh Village as the location of this research is one of the villages that is still advancing in efforts to build village independence through the use of village funds. Even though it has quite abundant natural resources, data obtained from the Sumbawa Regency Community and Village Empowerment Service (DPMD) shows that the status of Kerekeh village is recorded as a village that is still in the developing stage.

Sumbawa Regency is one of the regions located in the province of West Nusa Tenggara (NTB). The location is at the western tip of Sumbawa Island or at a position of 116° 42' to 118° 22' east longitude and 8° 8' to 9° 7' south latitude. Geographically, Sumbawa Regency is said to have a fairly large area when compared to surrounding districts/cities such as West Sumbawa Regency and Dompu Regency, for example, it is recorded that Sumbawa Regency has an area of 6,643.98 km² which includes land and sea. Data from the Sumbawa Regency Central

Statistics Agency (BPS) which was released in 2023 shows that the population of Sumbawa Regency is 521,861 people.

The people who inhabit Sumbawa district are known as the Samawa tribe (Desmawanti, 2022). This tribe is part of the three tribes that inhabit the province of West Nusa Tenggara, namely the Sasak tribe (Lombok), the Mbojo tribe (Bima) and the Samawa tribe (Sumbawa). The Samawa tribe or in everyday life the Sumbawa people call it Tau Samawa is a tribe that communicates using the regional language or Samawa language. Most of the Samawa tribe is Muslim, the people of Sumbawa live by Islamic traditions and values that are inherent in people's daily lives. In the past (Aldayana et al., 2021), this tribe once built a kingdom which became known as the Sumbawa Sultanate until 1959, which was then dissolved by the Government of the Republic of Indonesia and became part of the second level regional government (Sumbawa Regency) on January 22 1959. From a brief description of Sumbawa Regency as explained above, it can be seen that the people of Sumbawa Regency are a group of people who have a rich culture and local wisdom values that are inherent in each person. These values and traditions become the basis or philosophy of life for the Sumbawa people in carrying out various daily activities, both at work and in socializing with other people. One of the most popular philosophies among the people of Sumbawa is "Adat Berenti Ko Syara, Syara Berenti Ko Kitabullah" which means that all rules and customs and values in the life of the tau and the land of Samawa (Sumbawa people) must adhere to the Shari'a/ Islamic provisions, while these Islamic provisions and laws refer to the holy book Al-Quran (Yuliatin et al., 2022). Another piece of evidence that shows that the Sumbawa people cannot be separated from Islamic traditions can be seen from the 99 wooden supports/pillars of the palace in Loka which, if interpreted, represent the nature of Allah (Asma'ul Husna).

The noble values inherent in every person in Sumbawa district are actually the main capital in forming harmony in building human relationships, both individual relationships and institutional relationships in the bureaucratic order and regional organizations such as village government. (Permata & Hapsari, 2020). Seeing these conditions, it does not seem difficult to build good governance and financial management (village funds), provided that both individual community members and government administrators are able to fully translate the essence of local wisdom values.

Kerekeh Village as the location for this research is part of the Sumbawa district community which still consistently upholds local traditions and values. This can be seen from various past traditions which are still maintained today. One of the traditions that we often encounter is the Basiru activity or in Indonesian it means mutual cooperation to carry out various activities in the community. In the context of good governance, the Basiru tradition is an embodiment of the principle of participation which must be the basis of every policy. Participation is the key to government success. In a village government structure, for example, the

management of village funds as mandated in the village law must be carried out with as much involvement as possible from the village community (participatory).

B. METHOD

This research is descriptive qualitative research using a phenomenological approach. The location of the research was carried out in Kerekeh village, Unter Iwes District, Sumbawa Regency, West Nusa Tenggara, Indonesia. Research data was obtained from a direct interview process with research informants such as the village government, traditional leaders and several representatives of local community leaders. One of the things that became the substance of the discussion in interviews with various research informants was how participation and transparency manifested in the management of village funds in Kerekeh village. In relation to the value of local wisdom, it will be discussed in more depth with traditional leaders, while in relation to the administration of government and the management of village funds specifically it will be discussed with the Kerekeh village government, the Village Consultative Body (BPD). The aim of this research is divided into two, namely first, to see what transparent and participatory village fund management looks like in Kerekeh village. Second, explore the local wisdom values of the Kerekeh village community

Research data has been obtained from in-depth interviews and field observations (Simangunsong & Wicaksono, 2017), the data is then analyzed through several stages, namely data reduction, data presentation and drawing conclusions. The initial stage is the process of simplifying and adjusting the data/information that was obtained by previous researchers during the interview process. Next, the data will be presented according to the needs of the research issue by adjusting the informant's answers to the research questions and objectives. Apart from that, at the stage of presenting research data, researchers will also carry out interpretations based on evidence and findings from field observations in the Kerekeh village area. After the data presentation and analysis process is carried out, the next step is drawing conclusions.

In order to avoid misinterpreting the actual conditions/facts that occur in the field, researchers will try to look for implied meanings in the narratives of each research informant and will then adjust them to the results of observations that have been carried out continuously in the Kerekeh village community, this is refers to what is described (Kartika, 2012) so that reliable research results will be obtained.

C. RESULTS AND DISCUSSION

Kerekeh village is one of the villages in Unter Iwes District, Sumbawa Regency, West Nusa Tenggara Province, Indonesia. Kerekeh village is inhabited by the majority of the population from the Sumbawa region, most of the people make their living as farmers. Kerekeh Village has a regional structure that tends to be hilly, community groups are divided into several living groups (*Dusun*) which are separated and spread throughout the village area. Kerekeh village is inhabited by

community groups who still adhere to local values in all their daily activities. The average level of education for the people of Kerekeh village is Junior High School (SMP), a small proportion are graduates of Senior High School (SMA) and college graduates in Sumbawa district.

1. Stages of Village Fund Management in Kerekeh Village

It is the same as village fund management which is generally implemented in other villages in Indonesia (Sumarna, 2015) In general, the stages of managing village funds in Kerekeh village include several processes, namely the planning stage, implementation stage, administration stage, reporting and accountability. At the (planning) stage, the village consultative body together with the Kerekeh village government will hold initial deliberations at the hamlet level. Hamlet deliberations are carried out with the aim of gathering aspirations from the community in each hamlet regarding the needs and expectations of the majority of the community regarding the types of activities that will be carried out with funding sources from village funds. After the hamlet deliberation process has been completed, a village development plan deliberation will then be held as a final effort to determine the priority scale of activities. considering the limited amount of village funds, it is impossible to accommodate all community aspirations that have been captured in previous hamlet deliberation activities, so it is necessary to study and consider further regarding the types of activities that will be implemented.

Gathering the aspirations of the hamlet community is usually carried out at the beginning of the village head's position (maximum 3 months after the inauguration) or before holding deliberations at the village level. (Agustiningsih, 2020). The results of this network will later become a reference for the Kerekeh village government in preparing the village medium-term government plan (RPJMDes). The RPJMDes document that has been prepared will later become the basis for decision making over a period of 6 years (Gunawan, 2016) (one period of village head government). Next, a derivative policy document or what is called a village government work plan (RKPDDes) will be prepared which is valid every government year.

The second stage is the activity implementation stage, this stage begins with the formation of the activity implementation team (TPK). This team consists of Kerekeh village community leaders and representatives from the community in the hamlet area where the activities are carried out, such as the hamlet head, RT/RW. In the process of implementing activities, people in village areas will generally be prioritized to be directly involved according to their abilities and skills (Rustiarini & Denpasar, 2016). In Kerekeh village, the community is generally involved as a provider of raw materials such as stone, sand, wood and other materials available in the community. Apart from that, people who have other skills can also participate as workers. This is what the head of Kerekeh village, Mr Abdul Aziz, said:

"Every time we carry out our activities, the village government always prioritizes local communities as a group that is empowered/employed. They can

be involved according to their respective abilities. There are those who are directly involved as implementers of activities, there are also those who are involved indirectly, namely by supervising the progress of activities. This is where community participation is important."

The third stage is the administration stage (Zaman & Nurdiwaty, 2020), at this stage the village treasurer will record the amount of village income and expenditure. fourth, namely the reporting and accountability stages of activities. At this stage the village government will make an accountability report in the form of a written document which is then submitted to the regent via the sub-district head, this is the same as accountability reports in general (Gunawan, 2016).

2. The Value of Local Wisdom of the Kerekeh Village Community

The Kerekeh village community has traditions that require noble values that are always maintained and passed down from generation to generation. These local wisdom values are the basis/norm (Hasanah, 2019) which naturally forms the social order in people's lives.

a. Local-Customary

Tokal adat or rembuk keluraga is a tradition that the Kerekeh village community usually carries out to welcome/start big events that will be held such as weddings, celebrations, circumcision ceremonies. This tokal-custom is carried out with the aim of helping relatives who will hold a celebration by providing each other with material support (money, rice, oil and other food needs) as well as support in the form of advice and blessings. Apart from that, traditional tokal events also become a momentum to gather and stay in touch in between each other's busy schedules. This event is usually also attended by the community for dialogue about many things including the condition of the surrounding environment and the progress of the Land Village. This tradition is a tradition that has been carried out by the community for a long time. Mr. Saruji, who is one of the traditional leaders in Kerekeh village, said:

"We believe that our predecessors created this traditional traditional event with the intention of maintaining community unity and cohesion. Despite their busy schedules, people are always enthusiastic about taking the time to attend the event. We give as much as we can to ease the burden on our brothers and sisters who have celebrations, and so on."

"As long as you photograph and as long as you want to do it" (Sumbawa language) is the principle of life that underlies this tokal-adat tradition. It's like lifting a very large tree, of course if it's only done by one or two people it will certainly feel very difficult, but if it's done together, it will be much easier. The people of Kerekeh village believe that strength lies in unity and cohesiveness (participation from all groups).

b. Laong-Pantar

Laong-pantar or the tradition of dialogue in the Kerekeh village community is a habit that is routinely carried out in their free time. This tradition generally

involves several groups and local community leaders. While accompanied by coffee and typical Sumbawa food such as lalap and dange, people usually use this moment as a space for dialogue about various political, economic, social and religious conditions. This dialogue or conversation occurs traditionally without a moderator as a guide. The language commonly used is a regional language. For most people, laong-pantar is considered more effective in discussing various problems that occur, there is no feeling of awkwardness between each other, the dialogue runs with warmth and a sense of family.

The laong-pantar tradition is not limited by space and time, this activity is generally carried out in the afternoon and evening after the community has fulfilled their obligation to pray the evening prayer in congregation. The locations that are usually used are also dynamic, sometimes using mosque terraces, sometimes also using terraces/yards of people's houses. The word pantar in the Sumbawa language means a seat made of wood or bamboo, measuring around 2x3/3x4 meters. In Kerekeh village, almost all of the residents' houses have pantar which was specially made by the residents using natural resources (wood and bamboo) which are still available and quite abundant, growing not far from the residents' settlements.

c. Basiru

Basiru In Sumbawa language it means mutual cooperation. Historically, this tradition has been carried out by the people of Kerekeh village for generations when welcoming the planting and harvest seasons. As time progressed, the basiru tradition began to be developed as the tradition continued to expand in meaning, not only limited to agricultural activities. Since the last few decades, people have used the term basiru as part of the mutual cooperation activities carried out by the community in various aspects of life. One of the principles underlying this tradition is the principle of mutual trust (mutual trust) between individuals in community groups. Being honest with each other is a necessity in this tradition, people who have received assistance previously have a moral responsibility to provide assistance again when needed.

In general, the management of village funds in Kerekeh village has been carried out quite optimally, this can be seen from the planning, implementation, reporting and accountability of the village government which always involves the village community. However, the level of community participation in every village activity is still not optimal. Several factors that hinder participation include first, low public understanding of village fund policies (Kartika, 2012). The majority of the Kerekeh village community has an average education level of primary school and junior high school which greatly influences the community's awareness and level of understanding of the importance of involving themselves in various village government programs. secondly, the people of Kerekeh village who work as farmers do not have much free time to be involved in activities/programs organized by the village. Even though the Kerekeh village government has provided quite open opportunities for community involvement, for example through planning

deliberation agendas at the hamlet and village levels, in fact the number of community participation in each of these activities is still relatively low.

If we look at the habits or interaction patterns that generally occur in the Kerekeh village community, the formal approach that the village government tends to take in every agenda and deliberation activity is not very popular with the community, this refers to what is conveyed (Wa Ode Rayyani et al., 2022). In hamlet deliberation activities, for example, the Kerekeh village government determines the time for the deliberation which often coincides with busy times for the community on their respective agricultural land, as a result not many people attend the meeting. Some of the people present also did not have the courage to express their aspirations in public. This kind of problem often occurs in village meetings (Tunti & Netha, 2021).

Culturally, the people of Kerekeh village are people who uphold the values and spirit of caring. Just as the tokal-adat, basiru and laong-pantar traditions are still maintained today, the approach taken by the village government in every activity involving the community, whether directly or indirectly, should be adjusted to the customs and traditions that have been built into social life. community in each hamlet. The laong-pantar tradition which is generally carried out by the Kerekeh village community in an effort to discuss various problems that occur in an applicable manner is different from the pattern of hamlet deliberations and village deliberations which are generally carried out by the village government. This is one of the reasons why deliberations held by the village government do not function well in an effort to capture the participation and aspirations of the village community.

Tradition *local-customary* and basiru is a tradition that requires family relationships, honesty, trust and a spirit of togetherness. The Kerekeh village community believes that these four principles are a prerequisite for building a harmonious relationship between the village government as the party holding power over fund management and the village community as the beneficiary. Firstly, the principle of kinship is the most important thing that the village government must pay attention to before starting any activity. There are many things that can be done in an effort to build familial relationships or emotional closeness between the government and village communities, one of which is by regularly visiting each other without being bound by certain binding agendas. The Kerekeh village government can also make regular visits to each hamlet to maintain closeness and friendship with the community. This is important to do in order to avoid the stigma that arises in society that the presence of the village government in the community is only when certain programs/policies are to be implemented. (Muhtada et al., 2018). The two principles of honesty are principles that are closely related to the transparency of village fund management (reporting and accountability). The Kerekeh village government has so far given the impression of ignoring direct reporting and accountability to the community. The annual accountability report is only submitted to the sub-district and regent. There was no open dialogue with the

community regarding successes or obstacles during the implementation of the program within one year. The three principles of trust are elements that the village government must be able to obtain through various forms of evidence. The mandate that the community has given to the village head must be able to be carried out with full responsibility. The level of honesty will greatly influence the level of community participation in subsequent village government programs. The four principles of togetherness are principles that require massive and intense interaction between the village government and the community. Relationships of togetherness can be built through regular visits by the village government to various hamlets in the Kerekeh village area. The village government can take advantage of busy days such as Fridays to make visits.

D. CONCLUSIONS

Based on field facts and information obtained from previous interviews and observations and after an in-depth study, several research conclusions were obtained, namely first, that the management of village funds in Kerekeh village has been carried out in accordance with the mandate and provisions of the applicable law. The Kerekeh village government has attempted to provide space for village communities to participate in various stages of village fund management which include (planning, implementation, administration, reporting and accountability). Participation and transparency in the management of village funds has been carried out in various forms, such as the hamlet deliberation process and village deliberations to capture community aspirations regarding priority use of village funds. The village government also provides important information regarding various activities that use village funds as a source of financing as a form of financial transparency. The Kerekeh village government utilizes online media such as village websites and offline media such as village information boards as a forum for conveying information related to village fund management. Second, there are traditions that are still maintained and held firmly by the Kerekeh village community, such as tokal-adat, laong-pantar and basiru which require local wisdom values such as a sense of family, honesty, trust and a spirit of togetherness.

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