

GOOD VILLAGE GOVERNANCE AND CONSTRAINT IN MANAGING VILLAGE FUNDS IN LOBALAIN DISTRICT, ROTE NDAO REGENCY

Maria M. Lino, *¹, Belandina Liliana Long ², Delila Angelina Nahak Seran ³

Faculty of Social and Political Sciences, Universitas Nusa Cendana

Email: marialino@staf.undana.ac.id

Received : 01 August 2025
Revised : 15 August 2025
Accepted : 11 September 2025

Published : 20 September 2025
DOI : <https://doi.org/10.54443/morfai.v5i3.4065>
Link Publish : <https://radjapublika.com/index.php/MORFAI/article/view/4065>

Abstract

The purpose of this study is to analyze Good Village Governance in the management of Village Funds and to find the inhibiting factors of Good Village Governance in the management of Village Funds in Lobalain District, Rote Ndao Regency. Using a qualitative approach with descriptive methods. Data collection was carried out using interview, observation and documentation techniques to obtain a comprehensive understanding of the governance of village funds being implemented. Data analysis techniques include several stages including data condensation, data presentation and drawing conclusions and testing the validity of data through source triangulation. The theory used referring to Permendagri No. 20 of 2018 that village financial management includes planning, implementation, administration, reporting and accountability. As well as the theory of Haris Fause (2023) that Good Village Governance in village financial management through the principles of transparency, participation and accountability. The theory of the results of the study shows that the Village in managing Village Funds starting from planning, implementation, administration, reporting and accountability with the principles of good village governance has been running but the participatory principle is still only limited to the planning and implementation stages but not at the reporting and accountability stages. The principle of transparency is still limited to village information boards and billboards so that only people who come to the village office know, the principle of accountability has not been running well because it is still often late in submitting reports. This is due to several limitations, namely the capacity of the apparatus which is still low both in management and mastery of IT as well as facilities and infrastructure which are also still minimal. Therefore, the village government needs to pay attention to increasing the capacity of village officials through skills and knowledge training, procurement of the necessary facilities and infrastructure, especially village information media so that the principles of transparency and accountability become better.

Keywords: *Governance, Good Village Governance, Village, Management, Village Funds,*

1. INTRODUCTION

The enactment of Law No. 6 of 2014 has resulted in village governments obtaining relatively large amounts of funds to manage. It is hoped that these relatively large funds will be utilized by village governments to finance governance, development, and community empowerment. At the same time, these funds are expected to enable villages to elevate regions that are struggling to develop and to catch up with other regions. The implementation of Law Number 6 of 2014 concerning Villages is mandated as an improvement and replacement of provisions on village governance, which includes the values of good village governance that have inspired the implementation of this law (Adhinata et al., 2020). The realization of good village governance is an effort to organize good governance, including village government. According to Endah (2018), there are efforts to achieve the target of good governance changes in the performance system to realize good governance in government, namely as follows:

1. Restructuring the institutional functions of government so that they can function more adequately and effectively with a proportional, streamlined and responsive structure.
2. Increasing the effectiveness and efficiency of administration and procedures at all levels and lines of government.
3. Arrangement and improvement of human resource capacity of civil servants to be more professional in accordance with their duties and functions to provide the best service to the community.
4. Improving employee welfare and implementing a career system based on achievement.
5. Optimizing the development and utilization of e-Governance, and village documents or archives in managing village governance and government functions.

The reference that can be used as a guideline that the village in question has implemented good governance is through the five principles of Good Village Governance or good corporate governance, only now these principles are within the scope of the village area. According to Sukrisno in (Prayatni et al., 2019) In short, these principles are equal treatment between stakeholders (fairness), transparency (transparency), accountability (accountability), and responsibility (Setiawan, A.: 2018). *Good Village Governance* can also be measured from the process of preparing the Village Budget and Expenditure (APBDes) namely by means of management based on the principles of participation, transparency, accountability (Darmi, 2016). To achieve good village governance in village governance, the principles of good governance should be upheld. These principles include community participation, upholding the rule of law, transparency, caring, stakeholders oriented towards consensus, equality for all citizens, effectiveness and efficiency, accountability (Putra, 2017). The same thing was expressed by Wardiyanto (2016) who stated that the realization of good village governance has principles concerning the main elements, namely; participation, legal certainty, transparency, accountability. Thus, the village government is expected to have good village governance in accordance with the existing principles in realizing good village governance.

Indicators that can be used as guidelines for whether a village has implemented good governance are the five principles of Good Corporate Governance, only now these principles are within the village scope. According to Sukrisno (Prayatni et al., 2019), in brief, these principles are: equal treatment among stakeholders (fairness), transparency, accountability, and responsibility (Susilowati et al., 2020). It cannot be denied that the implementation of Good Governance in Indonesia has not been implemented properly (Basri et al, 2021). Likewise, Munir, et al (2020) in his research results said that the implementation of Good Village Governance is still not good with a high level of fraud in the management of Village Funds. This is also supported by Aminudin (2019) that the governance of Village Funds is not good. Also, Utomo et al (2018) said that transparency, accountability and community participation in the management of village funds have been running but have not been optimal.

Rote Ndao Regency, is one of the regencies in NTT has 10 sub-districts, 7 sub-districts and 112 villages and Sanggoen Village is the only village in Rote Ndao Regency that is successful in managing its village funds, however, it is still found that in the process of governance, both in terms of policy making and management of Village Funds, it turns out that there are still various obstacles and problems starting from the planning process, implementation, arrangement, reporting and accountability of Village Funds because there is no synergy of understanding between the Village Head and the Apparatus, between the Apparatus and the BPD, between the government and the community, and there are still prominent interests which ultimately have an impact on the transparency of budget use, there is a lack of management ability from the apparatus so that reporting and accountability always exceed the specified time limit. Based on the description above, the researcher is interested in conducting research entitled Good Village Governance in Village Fund Management in Sanggoen Village, Lobalain District, Rote Ndao Regency with the problem in this research is: How is Good Village Governance in Fund Management in Sanggoen Village, Lobalain District, Rote Ndao Regency? and What factors are the obstacles or obstacles to Good Village Governance in Village Fund Management in Sanggoen Village, Lobalain District, Rote Ndao Regency? . Thus, the aim of this research is to analyze Good Village Governance in Village Fund Management in Sanggoen Village, Lobalain District, Rote Ndao Regency and to find obstacles to Good Village Governance in Village Fund Management in Rote Ndao Regency.

2. RESEARCH METHODS

This research uses a descriptive qualitative approach with the aim of creating a systematic, factual and actual description, picture or painting of the facts, characteristics and relationships between the phenomena being investigated (Nasir, 2005:54). Through this approach, the researcher examines and analyzes the dynamics in the context of good village governance and its challenges in managing village funds, starting from planning, implementation to accountability, examined from the dimensions of accountability, transparency and community participation. The results of the analysis of the dimensions above will ultimately answer what factors are inhibiting or becoming obstacles. Good Village Governance in Village Fund Management in Regency Rote Ndao. the data needed in this research comes from primary data obtained directly from informants through in-depth interviews. Furthermore, to obtain valid, accurate, and comprehensive data in accordance with the problems and objectives of the research, the data collection technique used is observation, namely to observe the behavior and activities of individuals at the research location, also by interviewing, namely the researcher conducting face-to-face interviews with informants related to the problems in Regency Rote Ndao. and pSearching for related documents. The collected data was then analyzed using techniques that included several stages, namely data condensation, data presentation, and drawing conclusions. Data validity testing was carried out through source triangulation, as proposed by Creswell (2016:264-268).

3. Results and Discussion

3.1. GOOD VILLAGE GOVERNANCE IN VILLAGE FUND MANAGEMENT IN ROTE NDAO DISTRICT

In analyzing Good Village Governance in the management of village funds in Rote Ndao Regency, the author examines it using Home Affairs Ministerial Regulation No. 20 of 2018 that village financial management includes planning, implementation, administration, reporting, and accountability. As well as Haris Fause's theory (2023) that to create Good Village Governance in village financial management through the principles of transparency, participation, and accountability.

3.1.1.Planning

Planning is the first and most crucial management function. Planning is necessary as a systematic preparation effort for various activities that need to be implemented in order to achieve goals. Planning for programs funded by village funds is carried out through deliberation forums. Deliberation forums in the planning stage are crucial because they...usrenbangdes is a participation forum that involves the community in village development planning. According to the village secretary (Mr. Yeri Sooi) that every year Musrenbangdes is always held, starting with pramurenbangdes or hamlet planning deliberation (Musdus). which is held in each hamlet or RT/RW attended by, BPD, together with RT, RW, hamlet head, community leaders (maneleo), religious leaders and youth, all sit together to give opinions and what are the aspirations of the community to be proposed and discussed in deliberations at the village level (Musrenbangdes), which then become material for the preparation of the Village Government Work Plan. This shows that the planning stage in managing village funds has gone well. However, not all community proposals are accommodated for implementation. This was confirmed by the head of Ne'e Hamlet (head of hamlet) and also the head of Oenoas Hamlet who said that:

It's true that not everything we proposed was included in the village program. Of the numerous proposals we submitted, only a few were implemented, including: Agricultural wells, seeds, renovation of uninhabitable houses, while those that have not been or have not been accommodated include: proposals for assistance for hairdressing businesses, freshwater fish farming, workshops, assistance with palm sugar cooking utensils. The plans made according to the results of the deliberations are then compiled in the RKPDes to be ready for implementation as shown in table 3.1 below.

Table 3.1. Planned Financing Sourced from Village Funds in 2023

No.	Field of Activity	Cost Plan (Rp)	Realization (Rp)
1	Implementation of Village Government.		
a.	SDG Data Update and Village Profile 2023 (12 months)	9,500,000	9,500,000
b.	Procurement of Mini Village Wifi Router (1 unit)	3,450,000,-	3,450,000,-
	Total 1	12,950,000	12,950,000
2	Implementation of village development		
a.	Early Childhood Education Teacher Honorarium:(12 months)	12,000,000	12,000,000
b.	Honorarium for KPM and Posyandu Cadres (12 months)	81,000,000	81,000,000
c.	Providing Additional Food for Pregnant Women, Breastfeeding Babies, and Stunting Toddlers (60 days)	58,520,000	58,520,000
d.	Implementation of Alert Village (1 Year)	9,102,500	9,102,500
e.	Procurement of Posyandu Furniture (10 units)	6,300,000	6,300,000
f.	Procurement of Integrated Health Post Equipment (10 units)	3,224,700	3,224,700
g.	Procurement of Agricultural Fence Gate (1 unit)	9,008,150	9,008,150
h.	Construction of a Decent House (1 unit)	49,331,500	49,331,500
		74,138,250	74,138,250
		21,600,000	21,600,000

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	i. Agricultural Infiltration Well Maintenance (5 Units)		
	j. Improvement of clean water piping to households (12 units)		
	Total 2	324,225,100	324,225,100
3	Community development	83490.900	
4	community empowerment		
	a. Procurement of Odot Grass (5,033 seedlings)	75,495,000	75,495,000
		50,840,000	50,840,000
	b. Procurement of Horticultural Seeds (465 packages)		
	Total 4	126,075,000	126,075,000.
5	Unexpected events		
	a. Direct Cash Assistance (97 KPM)	349,200,000	349,200,000
	Total 5	349,200,000	349,200,000
	Sum 1+2+3+4+5	895,941,000	895,941,000

Source: Researcher's processed results

This is in accordance with the opinion Bastian (2006) states that planning and budgeting are a series of steps in one unit. The Village Revenue and Expenditure Budget (APB Desa) is the annual financial plan of the village government that is discussed and agreed upon jointly by the village government and the Village Consultative Body, and is stipulated in village regulations.

3.1.2..Implementation

Budget implementation in a program is a process where financial resources are directed and controlled to achieve the goals and budget objects that have been approved. In managing village funds, the village head is the holder of the authority to manage village finances which in its implementation can be delegated to village officials, namely the village secretary, regional implementers and technical implementers. The program implementation flow in Sanggoen Village is by forming a Village RKP Drafting Team with the secretary as the chairman then the project is carried out with the assistance of the local community. According to the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 21 of 2015, Village Funds are channeled from the State General Treasury Account (RKUN) to the Regional General Treasury Account (RKUD) every fiscal year and the disbursement of Village Funds from RKUD to the Village Cash Account (RKD) is carried out after the Village Head submits the Village Revenue and Expenditure Budget (APB Desa) to the Regent. This was confirmed by the Head of Sanggoen Village (Mr. Matheos Bai Lao) in an interview in his office, saying that: Disbursement of new funds can be carried out if the Village Budget has been approved by the Regent through the Village Community Empowerment Service, which will then... The Village Government makes an SPP to be brought to the Village Community Empowerment Service accompanied by a Coverage Letter from the Sub-district. Based on this letter, the PMD Service will provide a recommendation for the disbursement of funds from Bank NTT.

Village Funds which has been approved and is ready to be implemented. The data in the table above shows that the Village Fund in Sanggoen Village is allocated Rp. 12,950,000 or 1.45% to finance the implementation of village governance, namely in the form of SDG data updating activities and village profiles in 2023 and Procurement of mini village wifi router (1 unit). In addition, 36.19% or the equivalent of Rp. 324,225,100 is used to finance Implementation of village development in the form of Early Childhood Education Teacher Honorarium: Honorarium for KPM and Posyandu Cadres, Providing Additional Food for Pregnant Women, Breastfeeding Babies, and Stunting Toddlers, Implementation of Alert Village, Procurement of Posyandu furniture, Procurement of Posyandu health equipment, Procurement of agricultural gates, Construction of habitable houses, Maintenance of agricultural infiltration wells and, Improvement of clean water piping to households. For, community empowerment activities carried out are in the form of Procurement of odot grass, Procurement of horticultural seeds, spent Rp. 126,075,000, or 14.07% of Village Funds, and Rp. 349,200,000, or 38.98% of unforeseen events, in the form of direct cash assistance activities. In the implementation phase of village fund management, the village government not only realizes the community's proposals and aspirations, but also involves the community in program implementation. As stated by Mr. Tanel Tolasik in an interview, the community is also involved as laborers in the construction of gates and habitable houses, while other work is carried out by the village government itself and

stakeholders. Based on the description above, it can be concluded that the implementation of Village Funds in Sanggoen Village has been realized and is more focused on village development programs and community empowerment programs, which involve part of the community and provide benefits to the community.

3.1.3. Administration

In terms of administration Even though there are obstacles to village funds, the flow is running according to regulations. Administration of Village Fund Management, which has a greater role is the Head of Finance who also serves as the village treasurer. Administration is an activity in the form of recording the receipts and expenditures of the existing budget in one budget period, up to reporting and accountability. All receipts and expenditures are recorded as evidence for reporting and accountability purposes. In village governance, administration is carried out using a system that has utilized technological advances. As stated in the Regulation of the Minister of Home Affairs No. 20 of 2018 concerning Village Financial Management, article 30 states that village financial management is carried out using an information system managed by the Ministry of Home Affairs, where the Village Cash Account (RKD) is integrated with the village financial system application (Siskeudes) used by the village government. This Siskeudes application was developed by the Financial and Development Supervisory Agency (BPKP) with the aim of making village financial management more optimal, transparent and accountable. Relevant to the above, according to Mrs. Magtelda Dethan, Head of Finance and Treasurer, in an interview said that:

So far, the implementation of the village fund management has been going well, although he acknowledged that there are still shortcomings, including a lack of expertise in using the Siskeudes application, requiring assistance from other village heads and the village secretary. Furthermore, the village feels the need for network disruptions. Procurement of mini village wifi routers so that wifi interference can be resolved, because this shortage has consequences that affect delays in reporting and accountability. According to Asegid (2015), the adequacy of resources significantly influences the implementation of financial management. He further explained that the resources referred to include financial resources, human resources, and so on. Barney (1991) then explained that resources are all assets such as skills, organizational processes, attributes, information, and knowledge. Organizational resources can develop and implement strategies that increase efficiency and effectiveness. Therefore, resource factors influence the success of the financial management process. Barney (1991) categorizes three types of resources: physical resources (technology and supporting equipment), human resources (training, experience, insight), and organizational resources (formal structures).

3.1. 4. Reporting

Reporting is an activity carried out to convey matters related to the results of work that has been carried out during a certain period as a form of carrying out responsibility (accountability) for the tasks and authority given. In carrying out his duties and authorities, it is his obligation for the Village Head to submit village financial reports in the form of financial reports per semester and per budget year to the Regent through the Sub-district Head and to the Village Consultative Body (BPD). Relevant to reporting matters Village funds. According to the Head of Sanggoen Village (Mr. Matheos Bai Lao) in an interview, he said that:

All activities implemented, whether semesterly or annually, by July at the latest, are required to submit a budget realization report. This village fund realization report must be submitted to the Regent of Rote Ndao through the Lobalain Sub-district Head in accordance with Home Affairs Ministerial Regulation No. 20 of 2018, which states:

1. Report on the realization of the implementation of the first and last semester APBDes to the Regent of Rote Ndao through the Lobalain Sub-district Head
2. The first semester APBDes realization report is submitted in the second week of July of the relevant year.
3. Realization report the final semester is delivered at the end of January of the following year
4. The Village Government is responsible for providing transparent reports on the realization of the implementation of the Village Budget.

The village head's statement above was supported by Mr. Yery Soai, the village secretary. During an interview in his office, he stated that, "We have always strived to work in accordance with the regulations." This explanation is also supported by the results of a review of existing reporting documentation.. the reporting and submission date for the first semester is at the end of July 2023 and the final reporting date is February 2024. This shows that administratively it is running according to the provisions but there is a slight delay.

3.1. 5.Accountability

Accountability(accountability) is a form of obligation to be responsible for the success or failure in implementing the organization's mission and achieving previously set goals and objectives, through a medium.accountabilitywhich is carried out periodically. In reporting the realization and accountability of the Village Budget that has been received, the village government not only reports it to the district/city government but also informs the community. Reports are disseminated to the public through information media. The information should at least include a report on the realization of the Village Budget (APBDesa); a report on the realization of activities; activities completed and/or not implemented; remaining budget; and a complaint address. According to the Chairman of BPD (Mr. Frans Lonak.) when interviewed on July 5, 2024, he said that: All activities that have been implemented and reported must be accounted for. . for physical activities before accountability there must be an inspection by the village development activity inspection officer (PPKP) the results of which are brought to a meeting with the BPD, PPKP and village officials to make accountability and minutes signed by the Village Consultative Body and the Village Head. Which is then informed to the community through the notice boards in the village and also billboards installed in several places in the village that are easily known to the community. Relevant to the opinion above regarding accountability, it was confirmed by one of the BPD members (Mr. Sopace Bela), he said that; Every physical work must be inspected first by the village development activity inspection officer, to be signed, and a report made to be ready to be accounted for. The form of accountability to the command is in the form of a written report to the Sub-district Head and the Regent of Rote Ndao through the PMD Service in the form of a semester activity progress report and an annual budget realization report. and to the community in the form of delivering information through information media in the village, namely the notice board at the village office and notice boards at points that can be accessed by the community. Based on the results of interviews with both the BPD chairman and BPD members above, and when observing the information conveyed to the public through the intended announcement board, it turns out that what was conveyed did not correspond to reality. The information board at the point that was said to be accessible to the public turned out to only contain information about the Presidential and Legislative Elections. Meanwhile, on the information board at the village office there was only information about the 2024 Village Budget (APBDES), while the other boards only contained information on building images and sheets of election vote count results. According to the Head of RT 02 (Mr. Marten Amalo), when met at his home on July 6, 2024, he stated that every July, information about village activities is posted. It may be temporarily being prepared. However, in January and February, the board is usually empty due to rain, so information is not communicated through it. Based on the explanation above, it can be concluded that reporting and accountability to the public is ongoing, but only adjusted to conditions.

3.1..6. Participation

Participation is generally understood to mean taking part, or taking part. This indicates an element of involvement in an activity. Community participation is crucial for the success of village development. Community participation is not just about participating in decision-making; it also involves the community in identifying village problems and then proposing them as community needs for inclusion in development planning. In this explanation community participation in managing village funds in Sanggoen Village only at the planning stage, they convey their aspirations even though not all of them are accommodated, likewise in the implementation they are only involved in carrying out physical programs with low wages. However, in the evaluation stage, community participation is less visible because they are never involved.This contradicts the opinion of Cohen and Uphoff (1997), that community participation is measured in several stages, namely a. Participation in decision making, b. Participation in implementation, c. Participation in benefit sharing and d. Participation in evaluation.

3.1.7.. Transparency

In general, transparency means openness, or the absence of concealment. Transparency in village fund management represents a form of openness from the village government to the community. Transparency from the village government allows the community to easily access and understand the policies on the implementation, management, and realization of village funds, as well as their results. It also builds public trust that the village government has carried out its management duties effectively. The results of the study show that transparency in the management of village funds in Sanggoen Village, transparency is only limited to the availability of accessible documents.The Village Revenue and Expenditure Budget (APBDes) and accountability reports are posted on billboards in front of the village office and on the village information board. Meanwhile, according to Kristianten (2006) stated that the criteria for budget transparency that can be used can be measured through several indicators, including: 1. Availability and accessibility of budget documents 2. Regulatory framework that guarantees

transparency 3. Openness of the process 4. Clarity and completeness of information in budget documents. Relevant to the Christian theory, the availability and accessibility of budget documents in the management of village funds in Sanggoen Village is proven to be transparent with the display of APBDes billboards and information on other development activities. In terms of the existence of a regulatory framework that guarantees transparency, this is proven by the existence of a legal basis, namely Home Affairs Ministerial Regulation No. 20 of 2018, Article 9 states that the Village Budget (APBDesa) consists of three components, namely village income, village expenditure, and village financing. According to Sanggoen Village Regulation No. 01 of 2024 concerning the Village Revenue and Expenditure Budget (APBDes), however, there is no transparency in the process and accountability, because this is only for certain parties directly related to the process and accountability.

3.1.8. Accountability

Accountability is the obligation to provide accountability to parties who have the right or authority to request information on accountability, namely by reporting all activities that have been carried out. In village fund management, accountability means the responsibility given by the village government regarding the process of managing village funds in accordance with statutory regulations starting from planning, implementation, administration, reporting and accountability that has been carried out, whether successful or unsuccessful, to the government and the community. The results of the study show that the principle of accountability in the management of village funds in the Sanggoen Village government is still low. This is indicated by several research findings as follows: a.. lack of work discipline of government officials, especially in administering village financial management. b. village officials have not been able to complete their work according to the specified time, especially regarding the preparation of village fund accountability reports. c. does not show any compliance with procedures, namely regarding receipts and expenditures that should be recorded in certain accounts, however in practice not all receipts and expenditures in the framework of implementing Village authority through the Village Cash Account and often the expenditures incurred are not accompanied by valid receipts. The results of this study indicate that the human resources of Sanggoen Village officials are a contributing factor to low accountability. This is supported by Maumeha (2017) and Fitri (2015), who stated that human resources are a contributing factor to low accountability and responsibility.

3.2. OBSTACLES TO GOOD VILLAGE GOVERNANCE IN VILLAGE FUND MANAGEMENT IN SANGGOEN VILLAGE, LOBALAIN DISTRICT, ROTE NDAO REGENCY

The obstacles include:

1. Village Apparatus Capacity

The capacity of village officials to manage village funds is crucial to ensuring they are used effectively and efficiently for village development. This capacity encompasses the village government's ability to plan, implement, monitor, and account for the use of village funds, as well as its ability to involve the community in the management process.

Based on the results of the interview with the village secretary (Jeri Sooai), the ability of village apparatus resources in carrying out tasks according to their fields is still lacking, for example, the finance head does not have a basic education related to finance, likewise the planning head only has a high school education, meaning he does not have the ability and skills in preparing plans. In fact, skills in managing finance and administration are a very important part.

According to Wasistiono (2012: 47) that the quality of the work of a system will depend greatly on the people in the system, this means that the human element is very important when talking about organizational capacity, then the thing that is easy to measure is the quality of its members, ideally in government organizations the HR aspect can be said to be good in terms of quality and quantity, in terms of quality a government apparatus has technical expertise in the sense that they are professional and also have the capacity and capability in running the organization. In addition, they also have moral qualities so that in carrying out their functions they do not deviate.

2. Lack of facilities and infrastructure

Facilities and infrastructure to support village fund management, such as computers, inadequate government office space, and limited computer skills among village officials, echo the statement by the Head of Service that village fund policies should provide benefits for village government activities. However, regarding the funds allocated for their management, especially inadequate facilities and infrastructure, the number of computers and the number of people capable of operating them are limited.

3. Minimal IT mastery.

IT mastery. becomes one of the inhibiting factors in the management of village funds. In the management of village funds, even though there are cash books etc., it is only for the purposes of administration, reporting and accountability that requires through the village financial system, this becomes an obstacle because the inability of managers to utilize these media results in delays in reporting and accountability. Furthermore, in the era of increasingly massive development of information technology, the village government should at least have created a website address or application to support public services as an effort to adapt the village government to advances in information technology, because this will greatly assist the government as a service provider and the community in accessing all the information needed.

CONCLUSION

This study analyzes the implementation of good village governance in the management of village funds in Sanggoen Village, Lobalain District, Rote Ndao Regency. The aim is to describe how village fund management is implemented based on good governance principles and to identify the inhibiting factors. **Research methodology** This research uses a qualitative approach with descriptive methods. Data collection was conducted through in-depth interviews with informants, observation, and document review.

Results and Discussion

The research results indicate that village fund management in Sanggoen Village is underway, although not yet fully optimized. This management process includes five main stages as stipulated in Home Affairs Ministerial Regulation No. 20 of 2018: planning, implementation, administration, reporting, and accountability.

1. **Planning** The planning stage is carried out through the Village Development Planning Deliberation (Musrenbangdes), which involves the community, the Village Consultative Body (BPD), community leaders, and other stakeholders. Although community participation in submitting proposals is already established, not all proposals can be accommodated.
2. **Implementation:** Program implementation is carried out by a team led by the village secretary. Village funds are allocated for various activities, including governance, development, development, community empowerment, and direct cash assistance. Community members are involved as laborers in implementing physical projects.
3. **Administration:** The Finance Department is responsible for the administration and utilizes the Village Information System (Siskeudes) managed by the Ministry of Home Affairs. However, challenges such as lack of application proficiency and internet network disruptions have resulted in delays in reporting and accountability.
4. **Reporting and Accountability:** The village government is responsible for reporting budget realization to the Regent through the Sub-district Head and also informing the public. Realization reports are submitted to the Regent every semester. Accountability to the public is carried out through information media such as bulletin boards and billboards. However, research has found that information on bulletin boards is not always updated and does not reflect reality.

5.

Challenges of Implementing Good Village Governance

This study identified several main factors that are obstacles in implementing good village governance in Sanggoen Village:

- **Low Capacity of Village Officials:** Village officials' human resources (HR) capabilities are still lacking, particularly in financial management and information technology skills. Some officials lack the educational background appropriate to their duties. This contributes to low accountability and responsibility.
- **Lack of Facilities and Infrastructure:** The availability of supporting facilities such as computers and adequate workspace is still limited. This hampers operations, particularly in administration and reporting.
- **Lack of IT Mastery:** The limited ability of officials to use the Siskeudes application is a major obstacle, which results in delays in reporting and accountability.

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