

GOOD GOVERNANCE IN VILLAGE FINANCIAL MANAGEMENT (STUDY OF ANGKAES VILLAGE, WELIMAN DISTRICT, MALAKA REGENCY, EAST NUSA TENGGARA)

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Abstract

This study aims to determine the application of Good Governance principles in village financial management, especially in Angkaes Village, Weliman District, Malaka Regency. The problem underlying this study is the obstacles still found in village financial management, such as limited transparency, community participation, and accountability of village officials in every stage of management. This study uses a qualitative descriptive method with data collection techniques through interviews, observation, and documentation. Research informants were determined purposively involving village officials, the Village Consultative Body (BPD), and the local community. The results of the study indicate that the application of Good Governance principles in village financial management in Angkaes Village is not yet fully optimal. Transparency has begun to be implemented through the APBDes information board and village deliberations, but has not been implemented consistently. Community participation in planning and supervision is still low due to a lack of socialization. The accountability of village officials also still faces obstacles related to accountability reports that are not fully in accordance with the provisions. Thus, this study concludes that although the principles of Good Governance have become a guideline in village financial management, the practice still needs to be improved through strengthening the capacity of village officials, increasing community involvement, and enforcing a more transparent and accountable monitoring system.

Keywords: *Good Governance, Village Financial Management, Transparency, Participation, Accountability*

INTRODUCTION

Good governance comes from English, meaning good governance. Widrow Wilson, the 27th President of the United States, first used this term approximately 125 years ago, stating that government should be run based on good governance. According to the United Nations Development Program or UNDP (1997), good governance is the implementation of solid and responsible development management that follows the principles of democracy and efficient markets, maintains budget discipline, prevents political and administrative corruption, and creates a legal and political basis for business growth. *Good governance* This is similar to the needs that the government must fulfill to realize the people's desires and achieve the nation's ideals. To create a political system more in line with universal democratic

principles, the implementation of good governance is considered an absolute necessity for most people. The concept of good governance is now more than just a tradition or a new model of government. Rather, it is an understanding of government as an ever-changing organization that must be able to adapt to specific situations. This is why the concept of good governance is the foundation for the government to do what is best for all of society (Tampubolon, 2023). This law grants villages greater authority to manage their own finances, realized through the allocation of village funds from the State Budget (APBN). These village funds aim to accelerate village-level development and improve welfare. This large allocation of funds also brings challenges, namely how to ensure that these funds are managed effectively, efficiently, and accountably. This is where good governance in the financial management of village funds is crucial. Good governance encompassing these principles is expected to prevent misuse of funds, increase the effectiveness of fund use, and build public trust in the village government. (UNDP, 1997). Village financial management is based on the concept of village autonomy, namely the rights, authority and obligations of villages to regulate and manage their own government affairs and interest local communities in accordance with laws and regulations. With village autonomy, villages have their own sources of income derived from the central government, regional governments, and other legitimate and non-binding sources (Barniat, 2018).

Angkaes Village, located in Weliman sub-district, Malaka district, is one of the villages that implements good governance in village financial management, but it is not free from various problems in village financial management. Based on initial observations, several problems related to good governance in financial management in Angkaes Village are as follows: First, problems related to community participation in the planning process, community financial management is still low, the village development planning meeting (Musrenbangdes) which should be a forum for community participation in preparing plans for the use of the village budget has not been fully implemented, community attendance in the forum is still dominated by village elites or certain individuals who are considered to be chosen people, so that overall community involvement is still limited. In these problems, if not immediately addressed, it can impact the effectiveness and efficiency of village financial management and hinder efforts to improve community welfare.

Therefore, in managing village finances, it is necessary to apply the principles of good governance.

The two issues of accountability in village financial management in Angkaes village remain a serious concern, requiring serious attention, and remain largely unresolved. Accountability requires village officials to be responsible for the use of village funds, both administratively and morally. However, in practice, budget allocations often fall short of their intended targets. This is due to the limited capacity and knowledge of village officials in planning, managing, and accounting for finances ineffectively. This also indicates that village officials do not fully understand the principles of sound financial management, resulting in programs and activities not always aligned with community needs and priorities. Third, the problem seen from the aspect of transparency in village financial management is also a problem in Angkaes village, the openness of information regarding planning, implementation, and accountability of the village budget is not optimal, this can be seen from important documents being lost or the process of requesting information being complicated by complicated bureaucracy. So that the community has difficulty in obtaining information, this shows that the village government has not fully implemented the principles of openness and transparency in the management of village administration and finances.

The final issue in terms of responsiveness, Angkaes village officials still face obstacles in responding to the needs and aspirations of the community regarding the allocation of village budgets. Planning the use of village funds has not fully considered the priority needs of the community. This can be seen from several development programs implemented that do not match the community's urgent needs, for example, infrastructure development that is not on target, such as road repairs carried out by the village government that are only half-completed and stopped, this triggers complaints from the community because the road is access for their activities. The responsiveness of the village government in resolving problems related to financial management also still needs to be improved, as seen from the slow response to complaints and input from the community, such an attitude creates a distance between the government and residents, while also damaging the spirit of local democracy that should be the basis of good governance. This indicates that budget allocations may not be fully targeted because they don't cover all relevant areas. The community development sector also has a relatively small budget allocation, making it perhaps ineffective in financing activities to maintain public order and safety, and protect the community. This demonstrates the government's lack of accountability.

RESEARCH METHODS

Types of research

This type of research is direct, qualitative fieldwork. According to Nana Syaodih Sukmadinata, (Ashari, 2016) Qualitative research is research aimed at describing and analyzing phenomena, events, social activities, attitudes, beliefs, perceptions, and thoughts of people individually or in groups. Qualitative research is a research process to understand human or social problems by creating a comprehensive and complex picture presented in words, reporting detailed views obtained from information sources, and conducted in a natural setting. (Creswell, 2009). Descriptive research is a direct depiction of a social phenomenon with variables that have been clearly defined, systematically, factually, and specifically. Descriptive and qualitative research emphasizes facts that occur in the field, or in other words, emphasizes facts that actually occur in a particular place or within a particular community.

Research Focus

This research focuses on good governance in village financial management in Angkaes Village, Weliman District, Malaka Regency.

Referring to the concept above, to make it easier for researchers to conduct research, the research focus can be described as follows:

1. Participation

Participation means the active involvement of the community in the decision-making process, this means giving the community the opportunity to voice their opinions.

2. Accountability

Accountability is a principle that requires holders of power or authority to be responsible for their actions and decisions through systematic and regular reporting.

3. Transparency

Transparency refers to the openness of information and decision-making processes to the public and easy access to public information, honest and open financial reporting.

4. Responsive

Responsiveness in governance refers to the ability of an institution to respond to the needs and expectations of the community quickly and appropriately in the sense of speed in responding to public problems and accuracy in providing solutions that suit the needs.

Data Sources and Informant Determination

Data source

The data in this study are grouped into two types: primary data and secondary data. Primary data is data obtained directly from the informants to be interviewed. Secondary data is data sourced from existing documents (Moleong in Febri Arifiyanto & Kurrohman, 2014).

1. Primary data is all parties (respondents) who are directly related to the problem being researched, in this case obtained directly from sources, namely several informants through interviews.
2. Secondary data is a type of data that supports and bolsters the completeness of primary data through library materials, scientific books and so on.

Determination of Informants

Informant selection is a technique used in informant research using purposive sampling, a technique used to select informants who are more knowledgeable about good governance in village financial management in Angkaes Village, Weliman District, Malaka Regency. Informants in qualitative research are people who provide information on the matters being studied. According to Moleong (Arifiyanto & Kurrohman, 2014) Informants are people who are used to provide information about the situation and conditions of the research background. *Purposive Sampling* is a sample taken based on subjective determination with the consideration that the respondents chosen as informants are people who truly understand the problem being studied. The informants in this study are:

1	Village head	:	1 person
2	Village Secretary	:	1 person
4	Village Treasurer	:	1 person
5	Village BPD	:	2 persons
5	Village Community	:	5 People
Amount		:	10 people

Source: researcher data processing, 2025

Data collection technique

Data collection methods are crucial in research, as the primary goal is to obtain accurate data. Several data collection techniques can be used in a study. The choice of data collection technique must be relevant to the data needs. In this study, the data collection techniques used included:

Observation

According to Moleong(Arifiyanto & Kurrohman, 2014)Observation is a data collection technique based on direct experience that allows researchers to see and observe for themselves, then record behavior and events as they occur in actual situations. Observation is a direct observation of good governance in Village Financial Management in Angkaes Village, Weliman District, Malaka Regency. This observation technique is carried out through direct observation and recording, namely the researcher systematically observes the object to be studied regarding the problems, phenomena, and objects to be studied.

Interview

An interview is a conversation with a specific purpose. This conversation is conducted by two parties: the interviewer who asks questions and the interviewee who provides answers to those questions.(Arifiyanto & Kurrohman, 2014)The purpose of interviews includes constructing insights about people, events, and organizations, verifying and expanding on information obtained from others. Here, researchers use interview guidelines to guide more focused questioning. Researchers conduct interviews with informants deemed competent and knowledgeable about the research object.

Documentation

Documentation is a method of collecting data through notes, archives, and written documents found at the research site. Documentation is used to obtain data directly from the research site. Documentation is intended to supplement data from observations and interviews. Documentation is a stable source of data and demonstrates a fact that has occurred. This ensures clarity regarding where information is located. obtained, the author immortalizes it in the form of photos and data relevant to the research.

Data Analysis Techniques

Data analysis is the process of organizing and sorting data into patterns, categories, and basic units of analysis. The goal of analysis is to simplify the data into a form that is easy to read and implement. In this study, the author used a qualitative descriptive approach, which is a process of describing the actual state of the target research, as it is, as obtained through observation, interviews, and documentation. In analyzing this data, it is not only a continuation of the data collection efforts that are the object of research, but also an integral part of the data collection that begins with reviewing all available data from various sources, observations, interviews, and documentation. According to Sugiyono (Habbah & Sari, 2023), Qualitative Data Analysis Techniques are the process of systematically searching for and compiling data obtained from interviews, field notes, and other materials, so that they can be easily understood, and the findings can be communicated to others. Activities in qualitative data analysis are carried out interactively and continuously until complete, so that the data is saturated. By Sugiyono(Habbah & Sari, 2023), (offers a general pattern of analysis by following the interactive model as follows:

1. Data Reduction.

According to Sugiyono (Habbah & Sari, 2023) Data reduction involves summarizing, selecting key points, focusing on key points relevant to the research topic, and identifying themes and patterns. This ultimately provides a clearer picture and facilitates further data collection. Data reduction is guided by predetermined objectives. Data reduction is also a critical thinking process that requires intelligence and a high level of insight.

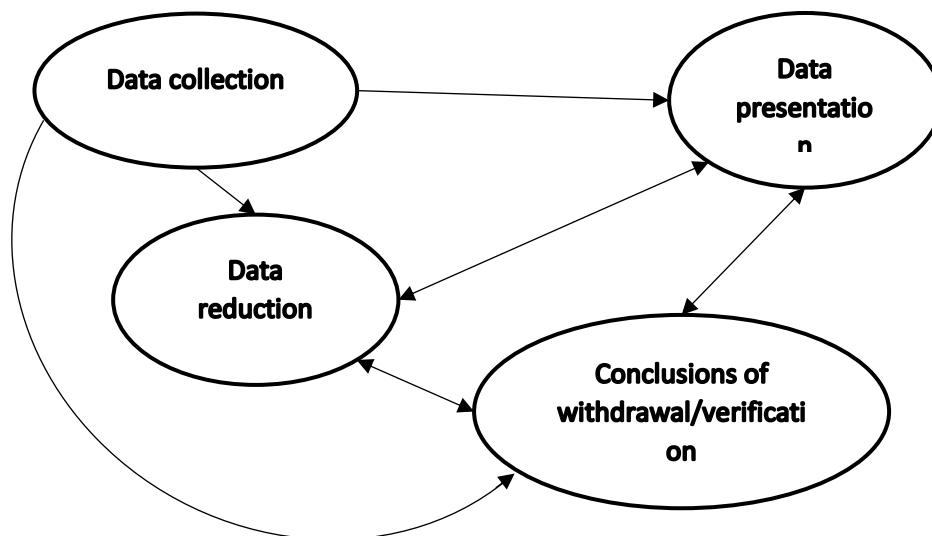
2. Data Display

According to Sugiyono (Habbah & Sari, 2023) After data reduction, the next step is data presentation. In qualitative research, data presentation can be done in the form of tables, graphs, flowcharts, pictograms, and the like. Through these presentations, data can be organized and arranged in a relationship pattern, making it easier to understand. Furthermore, in qualitative research, data presentation can be done in the form of brief descriptions, charts, relationships between categories, flowcharts, and the like. However, the most frequently used method for presenting data in qualitative research is narrative text. Through these presentations, data is organized and structured, making it easier to understand.

3. Drawing Conclusions.

The final step in analyzing research Qualitative research is drawing conclusions. According to Sugiyono (in Habbah & Sari, 2023), conclusions in qualitative research may answer the problem formulation formulated at the beginning, but may also not, because, as previously stated, the problem and problem formulation in qualitative research are still temporary and will develop after the research is in the field. Conclusions in qualitative research are new findings that have never existed before. Findings can be a description or image of an object that was previously unclear but after research becomes clear.

Figure 3.1
Miles and Huberman's Interactive Model (2005)



RESEARCH RESULTS AND DISCUSSION

General Description of Research Object/Subject

Location of Angkaes Village

Geographically, Angkaes village is one of 14 villages in Weliman sub-district, Malaka Regency. Angkaes village consists of 8 hamlets, 16 RTs and 8 RWs, with an area of 8.44 ha/km² of the area of Weliman sub-district, Malaka Regency.

Table 4.1
Age of Angkaes Village Population

Age (Years)	Number of people)	Percentage (%)
<3	51	3.15
<3-6	109	6.74
7-9	72	4.45
9-15	60	3.71
15-23	179	11.06
23-29	79	4.88
30-36	66	4.08
37-43	124	7.66
44-50	321	19.85
51-57	211	13.04
58-64	245	15.15
65-72	100	6.18
Amount	1617	100

Source: Angkaes Village Profile 2025, Processed by Researchers 2025.

Table 4.2
Types of Occupations of Angkaes Village Residents

Livelihood	Number of people)	Percentage (%)
Farmer	1200	74.21
Breeder	30	1.85
Retired	10	0.61
civil servant	35	2.17
Police/Indonesian National Armed Forces	3	0.19
Etc	339	20.97
Amount	1617	100

Source: Angkaes Village Profile 2025, Processed by Researchers 2025

Table 4.3
Education Level of Angkaes Village Community

Education (Year)	Number of people)	Percentage (%)
Not Going to School	200	12.39
Elementary School	569	35.19
JUNIOR HIGH SCHOOL	400	24.74
SENIOR HIGH SCHOOL	336	20.28
Bachelor of Information Systems	112	6.92
Amount	1617	100

Source: Angkaes Village Profile 2025, Processed by Researchers 2025

Discussion

This discussion outlines the results of research on the application of good governance principles in village financial management based on Sedarmayanti's (2009) theory. This theory emphasizes that good governance encompasses the principles of participation, transparency, accountability, responsiveness, effectiveness, and the rule of law. However, this research focuses on four main indicators: participation, transparency, accountability, and responsiveness, which are analyzed through interviews with the village government, the Village Consultative Body (BPD), and the community.

Participation

Sedarmayanti (2009) explains that community participation is the active involvement of citizens in the decision-making process, either directly or through legitimate representative institutions. Participation is considered important because the community is not only the beneficiary of development but also the primary subject that must be involved in the planning, implementation, and oversight of village policies. Based on the interview results, community participation in village financial management is realized through the Village Deliberation (Musdes). This forum serves as the primary forum for the community to convey criticism, suggestions, and proposals regarding village development priorities. The Village Head, Village Secretary, and BPD explained that all proposals are recorded in minutes, then considered according to budgetary capacity and government regulations. This demonstrates the existence of democratic space for the community to participate in determining the direction of village development. However, from the community's perspective, participation was found to be less than optimal. Some residents admitted to not always attending village deliberations due to busy schedules or limited understanding of the substance of the discussions. This condition aligns with Sedarmayanti's view that participation is not merely limited to attendance, but must actively influence decisions. Therefore, although the Musdes forum has become a participatory tool, there is still a need to improve the quality of participation through more intensive outreach and the use of simple language so that the community truly understands and dares to voice their aspirations. Based on expert opinion and researchers' opinions, it can be concluded that community participation in village development must be understood as the active involvement of residents in the decision-making process, not merely attendance at deliberation forums. Village Deliberations (Musdes) essentially provide a democratic space for communities to express aspirations, criticisms, and development proposals. However, field findings indicate that this participation is not yet fully optimal. Some residents do not attend due to busy schedules or limited understanding of the substance of the discussions, so that involvement is often procedural and has little influence on policy direction. The conclusion is that this research is in line with Sedarmayanti's view, this shows the need to improve the quality of community participation through more intensive socialization, the use of simple language, and empowerment efforts so that the community has the courage and capacity to voice their interests in village development.

Accountability

According to Sedarmayanti (2009), accountability is the government's obligation to be accountable for every policy, action, and use of public resources to the public and oversight bodies. This accountability encompasses two dimensions: vertical accountability (to higher levels of government) and horizontal accountability (to the public). The research findings show that the village government has attempted to implement accountability through the preparation of annual accountability reports, audits by the sub-district and inspectorate, and community involvement in development oversight. The Village Head and Village Secretary explained that all use of village funds is recorded according to regulations and disclosed openly to the community in official forums. The Village Treasurer also added that all budget disbursements and realizations are well-documented, allowing for administrative accountability. From the community perspective, the majority felt the village government was responsible, although there was a note that the dissemination of reports needed to be improved so that the entire community could clearly understand them. This situation shows that formal accountability is already working well, but social accountability still needs to be strengthened. This aligns with Sedarmayanti's emphasis that accountability is not merely administrative but must also be able to meet the expectations of the community as the beneficiaries of development.

Based on expert opinion and the opinion of researchers, it can be concluded that accountability is the government's obligation to be responsible for every policy, action, and use of public resources both to higher levels of government (vertical accountability) and to the community (horizontal accountability). The results of the study indicate that the village government has attempted to implement the principle of accountability through the preparation of annual accountability reports, audits from the sub-district and inspectorate, and community involvement in development monitoring forums. The Village Head and Village Secretary emphasized that all use of village funds is recorded according to regulations and submitted openly in official forums, while the Village Treasurer added that every disbursement and realization of the budget is documented in detail to be administratively accountable. From the community's perspective, most consider the village government to be responsible, although the socialization of reports still needs to be improved for wider understanding. In conclusion, this condition indicates that formal and administrative accountability has been implemented, but social accountability still needs to be strengthened. This aligns with Sedarmayanti's view, which

emphasizes that accountability is not merely administrative but must also address the expectations of the community as the beneficiaries of development.

Transparency

According to Sedarmayanti (2009), transparency means the government's openness in providing relevant, accurate, and easily accessible information to the public. Transparency is crucial for preventing abuse of authority, increasing public trust, and ensuring that development meets the needs of citizens. Research findings indicate that the village government has implemented transparency principles through various means, such as installing APBDes information boards, submitting accountability reports, and holding Musdes forums. The village treasurer stated that every disbursement and use of funds is recorded in detail, and the community can access this information if desired. Several residents also stated that they can find out the amount of funds received by the village and how they are used through the information board installed in the village hall. However, a challenge that emerged was the level of public understanding. Some residents felt the financial reports presented still used technical terms that were difficult to understand. As a result, even though information was available, not everyone was able to utilize it optimally.

This aligns with Sedarmayanti's assertion that transparency not only means openness but also accessibility and understandability of information. Thus, transparency in village financial management is already underway, but improvements are needed in the way information is presented to make it simpler and more easily understood by all levels of society. Based on expert opinion and the opinion of researchers, it can be concluded that transparency is the government's openness in providing relevant, accurate, and easily accessible information to the public. Transparency plays a crucial role in preventing abuse of authority, increasing public trust, and ensuring village development meets the needs of residents. Based on the research results, the village government has implemented the principle of transparency through the installation of APBDes information boards, submission of accountability reports, and the provision of Musdes forums. In fact, the village treasurer emphasized that every disbursement and use of funds is recorded in detail and is accessible to the public. However, issues arise in the aspect of information understanding. Some residents admitted to having difficulty understanding financial reports because many still use unfamiliar technical terms. In conclusion, this aligns with Sedarmayanti's view that transparency doesn't stop at openness but must also ensure information is understandable to the entire community. Therefore, although transparency practices in village financial management are already in place, improvements are still needed in the way information is conveyed to make it simpler, more communicative, and more easily understood by all levels of society.

Responsive

According to Sedarmayanti (2009), responsiveness is the government's ability to listen, understand, and respond to the needs and aspirations of the community quickly and appropriately. Responsiveness is an important indicator because it reflects the government's concern for community problems and its commitment to providing solutions. Based on interviews, the village government was deemed quite responsive to community criticism, complaints, and suggestions. The Village Head, Village Secretary, and Village Consultative Body (BPD) emphasized that every resident's proposal is always accommodated and discussed in village meetings. If a proposal cannot be immediately implemented, the village government provides a logical explanation and directs the community to more pressing development priorities. From the community's perspective, most felt that the village government responded quickly to issues deemed important, such as road repairs or the construction of public facilities. However, the community also understood that not all proposals could be implemented instantly due to budget constraints.

This indicates that the village government's responsiveness is working quite well, although long-term implementation challenges remain. In accordance with Sedarmayanti's theory, responsiveness does not mean fulfilling all community requests, but rather the government's ability to respond quickly, appropriately, and communicatively. Based on expert opinion and the opinion of researchers, it can be concluded that responsiveness is the government's ability to listen, understand, and respond to the needs and aspirations of the community quickly and appropriately. Responsiveness is an important indicator because it reflects the government's concern for community problems and its seriousness in providing solutions. The results of the study indicate that the village government is quite responsive to criticism, complaints, and community suggestions by accommodating each input and discussing it in village deliberation forums. If a proposal cannot be immediately realized, the village government strives to provide a logical explanation and direct the community to more pressing development priorities. From the community's perspective, most feel there is a

quick response to urgent needs, such as road repairs and the construction of public facilities, although budget constraints mean that not all proposals can be immediately implemented. This condition indicates that the village government's responsiveness has been running quite well, in line with Sedarmayanti's view that responsiveness does not mean fulfilling all requests, but rather how the government is able to respond quickly, appropriately, and communicatively. Based on the analysis using Sedarmayanti's theory (2009), it can be concluded that village financial management reflects the principles of Good Governance, particularly in the aspects of participation, transparency, accountability, and responsiveness. Community participation has been implemented through village deliberations, although it is not yet optimal due to limited community activity. Transparency has been realized by providing information through the Village Budget (APBDes) board and annual reports, but still needs to be simplified language for ease of understanding. Formal accountability of the village government is quite good with the existence of accountability reports and audits, although social accountability still needs to be strengthened. The village government's responsiveness to community complaints and suggestions is positive, although budget limitations have prevented some proposals from being realized. In general, the results of this study indicate that the principles of Good Governance according to Sedarmayanti (2009) have begun to be applied in village financial management, but there is still room for improvement in increasing the quality of community participation, strengthening transparency socialization, and accelerating responses to community aspirations.

Conclusion

Based on the results of research and discussion regarding the application of the principles of Good Governance in village financial management analyzed using Sedarmayanti's theory (2009), the following conclusions can be drawn:

1. Participation

Community participation in village financial management has been implemented through the Village Deliberation (Musdes) forum, which provides a platform for residents to express their aspirations, criticisms, and suggestions regarding development. However, participation is not evenly distributed, as not all residents attend or actively participate in the deliberation process. This indicates that participation exists, but its quality still needs to be improved.

2. Accountability

Village government accountability is evident in the preparation of accountability reports, audits by the sub-district government and the inspectorate, and the involvement of the Village Consultative Body (BPD) and the community in overseeing the use of village funds. Administratively, accountability is good, but socially, it still needs strengthening, as the dissemination of information about reports has not yet reached all levels of society.

3. Transparency

Village financial transparency is demonstrated through the Village Budget (APBDes) information board, accountability reports, and village deliberations. The village government has opened access to information for the public, but some residents still find it difficult to understand the reports due to the technical language used. Thus, transparency is in place, but public understanding of the information is not yet optimal.

4. Responsive

The village government is quite responsive in responding to community complaints, criticism, and suggestions. All input is collected and discussed in official forums. Although not all proposals can be implemented immediately due to budget constraints, the village government always provides reasonable explanations. This demonstrates good reciprocal communication between the village government and the community.

In general, village financial management reflects the principles of good governance, particularly in terms of participation, transparency, accountability, and responsiveness. However, there are still weaknesses that need to be addressed, particularly in increasing active community participation, clarifying information delivery for ease of understanding, strengthening social accountability, and accelerating responses to urgent community needs.

Suggestion

Based on the research results and conclusions above, the following suggestions can be given:

1. Increased Participation

Villages should invite residents to participate in deliberations more frequently through easy-to-understand socialization methods, using everyday language, and involving everyone, including mothers, youth, and residents.

2. Accountability Improvement

Reports on the use of village funds should be shared more widely, either through special meetings or through village information boards, so that residents feel truly informed and trusted.

3. Strengthening Transparency

Information about village funds needs to be presented in a simple way, for example through images, short tables, or flyers, and then announced regularly.

4. Increase Responsiveness

Villages need to be more responsive to residents' suggestions, especially regarding urgent needs, and to provide a dedicated place or number for conveying complaints and aspirations.

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