

Village Fund Management and Community Satisfaction: Performance Review Based on Good Village Governance

Kinanti Ritma Ratri¹, Rohmawati Kusumaningtias^{2*}

^{1,2}State University of Surabaya

***E-mail:** rohmawatikusumaningtias@unesa.ac.id

ABSTRACT

After the enactment of Law Number 6 of 2014 on Villages, villages began exercising their autonomy in governance. The primary goal of this regulation is to establish efficient village fund management, aiming to deliver superior services to the community and elevate public satisfaction. The allocation of Village Fund Allocation (ADD) from the government has significantly increased from 20 trillion IDR in 2015 to 70 trillion IDR in 2019. With this substantial increase in funding, it is anticipated that village governments will be able to provide exemplary services and achieve high levels of community satisfaction. This study refers to Good Village Governance as a framework for outlining the responsibilities of village officials in fulfilling their duties. The research is intended to evaluate the village government's performance of village fund management through the lens of community satisfaction. The methodology employed in this study involved a thorough literature review, drawing from articles discussing village fund management and community satisfaction. The findings of this study provide an overview that Good Village Governance has the potential to realise effective village fund management and increase community satisfaction.

INTRODUCTION

Regional autonomy brings significant changes, especially for village governments, since the enactment of Law Number 6 of 2014 concerning Villages. Regional autonomy requires villages to manage their own households in the hope of creating more effective fund management and achieving public satisfaction. The regional autonomy policy has led the government to issue a new policy for villages called the Village Fund Budget (ADD) program, (Simamora et al., 2022). Village Fund Allocation (ADD) from the government has increased significantly from 20 trillion in 2015 to 70 trillion in 2019. The amount of village funds provided must receive more attention from the village government, especially in implementing the Village Revenue and Expenditure Budget (APBDes) so that fund management can be carried out in a targeted and optimal manner. The more effective the use of ADD, the greater the welfare of the community and vice versa (Simamora et al., 2022).

The effectiveness of village fund management is not free from challenges, especially regarding integrity and transparency. In 2019, there were 46 corruption cases related to village budgets. The losses from the 47 cases amounted to IDR 32.3 billion. The number of corruption cases in villages in 2019 was the highest compared to other sectors (Amelia et al., 2024). The corruption cases showed that the lack of transparency and accountability is still a significant obstacle in managing village funds.

Regarding transparency and accountability, the government has stipulated the Decree of the Minister of Villages of the Republic of Indonesia Number 13 of 2020 concerning the Priority Use of Village Funds. This regulation requires villages to provide announcements

accompanied by documentary evidence, such as the Village RPJM, Village RKP, use of village funds, and Village Budget documents, to the public (Amelia et al., 2024). With the regulation, it is expected that village funds' transparency can be adequately realised and monitored directly by the community.

The Indonesian Ministry of Finance emphasised that village fund governance principles, such as transparency, accountability, participation, and orderly and disciplined budgeting, are needed to realise good village fund management (Putu et al., nd). The principles of Good Village Governance can minimise deviations in managing village funds and ensure that village officials act in accordance with applicable ethics and legal regulations in implementing village fund management (Cahyandari et al., 2024).

Implementing Good Village Governance principles can also increase public satisfaction with public services provided by the village government and ensure the effectiveness of fund management. Public satisfaction is one of the benchmarks for the success of the village government in carrying out its responsibilities as a government institution tasked with providing the best service to the community. With the implementation of GVG principles, it is hoped that the village government can manage funds well to meet the community's needs and expectations. This is in line with (Sitepu et al., 2023), which states that the more optimal government administration and the quality of services provided, the level of public trust increases (high trust).

LITERATURE REVIEW

Agency theory

Agency theory provides a framework to describe and explain the relationship between the owners of the company (principals) and the company's management (agents) (Cahya & Kusumaningtias, 2020). In the public sector, the village government acts as an agent, while the Governor/Mayor and the community act as principals. As agents, village officials are given the authority to manage village funds and then account for their work, considering the interests of the community as the principal.

In agency theory, there is a possibility of a conflict of interest between the agent and the principal. In line with the statement (Eisenhardt, 1989) that agency theory is generally concerned with two problems in the principal-agent relationship: (1) conflict of interest between the principal and the agent and (2) how the principal can control what the agent does. In response to these problems, implementing Good Village Governance is crucial to ensure that village fund management runs well and that the principal's (community) interests can be met.

Good Village Governance

The implementation of good governance in villages is called Good Village Governance (GVG) (Novitasari et al., 2024). Good Governance and Good Village Governance have no fundamental differences. Good Governance applies generally, while Good Village Governance is applied to village areas and is adjusted to the needs within the village scope. This study focuses on three main principles, namely accountability, which reflects the responsibility of the village government; transparency, which reflects the openness of village fund management; and the principle of community participation, which reflects community involvement in village programs so that it can create satisfaction for the community itself. The

proper implementation of Good Village Governance is expected to make a positive contribution to village sustainability.

Village Fund Management Concept

According to the Minister of Home Affairs Regulation Number 20 of 2018, village financial management includes planning, implementation, administration, reporting, and accountability of village finances. Since the existence of regional autonomy, all village budget management has been carried out by each village. Therefore, fund management is an important topic because it is related to village sustainability and the welfare of village communities. Village fund management must involve the community to accommodate various suggestions and input from the community so that community expectations and satisfaction can be realised. This involvement can be realized in village deliberations such as in the Village Medium-Term Development Plan (RPJM Desa), the Village Government Work Plan (RKPDesa), and the Village Development Planning Deliberation (Musrenbangdes). This is stated in the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 20 of 2021.

The Concept of Community Satisfaction

Public trust is related to the importance of public satisfaction with public institutions (Suandi, 2019). Public satisfaction arises from public services or the performance of the village government in carrying out its duties; then, the community will assess the success of the village government's performance (Aidel Randu, 2022). Satisfaction means an assessment of performance and expectations. If performance is below expectations, then satisfaction has not been created, and vice versa, (Mayasari, 2020). To realize this satisfaction, the community is expected to participate in village development. This involvement can take the form of community aspirations, suggestions, proposals, or criticisms of the village program plan, which are usually conveyed through the Village Medium-Term Development Plan (RPJM Desa) and the Village Government Work Plan (RKPDesa). With community involvement, it is hoped that the programs organised by the village government can achieve the satisfaction desired by the community.

METHODS

The method used in this study is a literature study involving collecting and analysing various relevant secondary data sources. Articles with case studies in each region and under different conditions will add insight and accuracy to the research. The primary data source in this study was obtained from articles discussing GVG, village fund management and community satisfaction. Furthermore, the researcher will conduct an integrative review, namely analysing and critically reviewing the literature as well as the main ideas and relationships of an issue with the selection of articles transparently (Snyder, 2019). Researchers take the steps of data reduction, presentation, and comparison, as well as drawing conclusions and verifying data (Tavares De Souza et al., 2010).

Village fund management and community satisfaction are exciting topics to study because they relate to village sustainability. Village fund management, especially Village Fund Allocation (ADD) provided by the government, has also become a crucial issue since the autonomy and decentralisation system for villages. Implementing the principles of Good

Village Governance is essential, with the hope that fund management can be used effectively to create satisfaction for the community. With the appropriate implementation of the principles of transparency, accountability, and community participation, it is hoped that they can increase public service satisfaction and strengthen public trust in the village government. This is in line with the purpose of this study, namely, to determine the effectiveness of village fund management by applying Good Village Governance principles to increase community satisfaction.

RESULT

a. GVG and Village Fund Management

Table 1. Literature Study Results

No	Researcher	Title	Results
1.	(Abdallah et al., 2024)	Implementation of Accountability in Village Fund Management: Systematic Literature Review	This study shows that there are still obstacles to implementing the GVG principle. Accountability in managing village funds still faces various problems, such as low transparency, corruption, and limited public participation.
2.	(Purnamasari et al., 2022)	Accountability & Village Fund Allocation: The Mediating Role of Transparency and The Performance of Village Government	There is a direct link between accountability and the allocation of village funds to reduce the potential for corruption and monitoring mechanisms, and it reflects good governance. Accountability in managing village funds can also be predicted from the transparency and performance of the village government in Serang Regency. The higher the transparency and accountability, the better the implementation of Village Fund Allocation. It can be concluded that the obstacles in managing village funds consist of the low human resources of village officials, lack of community participation, and the suboptimal function of village institutions.
3.	(Junaidi & Fachri Adnan, 2023)	Transparency and Accountability of Village Fund Management	The Explanation of Law of the Republic of Indonesia Number 17 of 2003 concerning State Finance states that the general objective of state financial management is to achieve good governance in the administration of the state. The literature review study results indicate that legal clarity, coordination and supervision, and community involvement are required to achieve transparency and accountability in the management of village funds.
4.	(Suryani, 2021)	Village Fund Management (Village Case Study In East Tanjung Jabung Regency)	A good village fund management process can be realised through community participation. The community can be involved in the village development process, namely in the planning stage of village fund management. The accountability of village fund management can be realised by making several reports on the realisation of the use of village funds. At the same time, transparency is implemented by making information boards related to village funds and village activities.
5.	(Safrizal et al., 2022)	Good Governance on Village Fund Management with The	The higher the level of transparency, accountability, and community participation, the better the village

No	Researcher	Title	Results
		Use of Information Technology as a Moderating Variable	fund management. In addition, the use of information technology that can moderate research shows that the assistance of information technology capabilities improves village fund management.
6.	(Andreas et al., 2019)	Village Fund Management Effectiveness	Transparency impacts the effectiveness of village fund management. The Village Consultative Body (BPD) and the community realise transparency from the supervision stage through village information boards, especially related to billboards about the Village Budget. The community has a role in providing suggestions and input and supervising village funds through information boards or other media provided by the village.
7.	(Fadhil et al., 2021)	Village Fund Management: Pattern of Community Participation for Village Development	Community participation manifests in the process of preparing the Tangah village development plan, where the community can convey their aspirations in village deliberations. The community also has the right to obtain information regarding managing village funds as a form of supervision. Community involvement has a vital and positive role, especially regarding transparency.
8.	(First et al., 2021)	Transparency and Accountability of Village Fund Management: A Case Study in Maitara Tengah Village City of Tidore Islands	The level of transparency is high, indicating that the community participates well in managing village funds, especially in village deliberations. The community also supervises ongoing village development programs. Both are factors in the high level of transparency in Maitara Village. Similar to transparency, accountability also has a high point, where there is a match between the results and the previous implementation process; there are firm sanctions and measurable outputs and outcomes. The above encourages public trust in the village government's accountability of village fund management.
9.	(Bakhtiar, 2021)	Accountability and Transparency in Financial Management of Village Fund Allocations in Achieving Good Governance	Accountability must be carried out through media that can be communicated to internal and external parties (the public) periodically. This will also affect transparency. Accountability can be proven by the development of infrastructure by the village government that can be felt directly by the community and accountability reports every three months. Transparency is related to the ease of access to information openly and comprehensively about government accountability. Transparency in Tanete Village is realised through socialisation and information boards, community involvement in the village deliberation process and good supervision by the Village Consultative Body (BPD). The Tanete Village Government also prioritises community participation, as evidenced by community involvement in village deliberations.
10.	(Sari et al., 2024)	Analysis of Good Governance Implementation	Implementing good governance has a positive and significant impact on village financial management.

No	Researcher	Title	Results
		on Village Financial Management	
11.	(Umairah et al., 2023)	View of The Effects of Good Governance Principles, Accountability, Transparency, and Participation on Public Trust in Village Funds Management	Accountability, transparency, and participation significantly affect public trust. The more transparent and accountable the village government is in managing village funds, the greater the public trust will be, which will increase public participation and satisfaction.
12.	(Sirait & Parhusip, 2022)	The Influence of Good Governance Implementation on Village Financial Management Performance in Silimakuta District	Implementing good governance, consisting of transparency and accountability, simultaneously has a significant effect on the financial management performance of Sinar Baru and Purba Sinombah villages, Silimakuta District.

Source: Author's Compilation

b. GVG and Community Satisfaction

Table2. Results of Literature Study

No	Researcher	Title	Results
1.	(Cahyono et al., 2024)	Dramaturgy Study: The Story of "Si Pandir" on The Effectiveness of Village Fund Management	"BR" Village has a pretty good organisational structure and governance system. However, the management of village funds has not been effective enough because many village officials use village funds for personal interests, preventing the welfare of the village community from being achieved.
2.	(Suhardi et al., 2023)	The Effects of Good Governance Principles: Accountability, Transparency, and Participation on Public Trust in Village Funds Management	There is a significant and positive partial influence on the relationship between accountability, transparency, and participation in public trust in Binuang District, Polewali Manda Regency.
3.	(Aprilia & Rofiuddin, 2023)	Principles of Good Governance and Community Satisfaction of BLT Recipients with the Quality of Government Services as a Mediating Variable	Implementing good governance principles at the village level plays a crucial role and influences community satisfaction. Service quality also influences community satisfaction.
4.	(Wulandari, 2019)	The Influence of Good Corporate Governance (GCG) Principles on Muzakki Satisfaction at the National Zakat Collector (Baznas) of Rejang Lebong Regency.	The principles of transparency and accountability simultaneously (together) influence satisfaction.
5.	(Muhamad et al., 2023)	Community Satisfaction Towards Political Representatives: Explaining The Role of Good Governance Practices	Good governance among political representatives is essential to building trust and confidence in government institutions that benefit the community. The government can increase trust by applying the principles of transparency and accountability in the decision-making process.
6.	(Beshi & Kaur, 2020)	Public Trust in Local Government: Explaining the Role of Good Governance Practices	Accountability is essential for the government because it creates a sense of trust in the community for the government's duties and responsibilities. Good governance practices that restore public trust in the government must

No	Researcher	Title	Results
			involve cooperation from various parties, including community participation.
7.	(Hartanto et al., 2021)	Perceived Effectiveness of e-governance as an Underlying Mechanism between Good Governance and Public Trust: A Case of Indonesia	Validation of good governance theory integrated with public trust. Public trust can be seen or measured by society's sense of satisfaction with the system created or run by the government.
8.	(Chien & Thanh, 2022)	The Impact of Good Governance on the People's Satisfaction with Public Administrative Services in Vietnam	Good governance in Vietnam has had an initial impact and needs to be developed. The government must also pay attention to policies and solutions that address the problems and expectations of the community to increase community satisfaction and overcome existing obstacles.
9.	(Sitompul et al., 2020)	Effect of Good Governance Application towards Public Satisfaction with Excellent Service as an Intervening Variable in the Medan Tembung Sub-District Office	Good governance has a positive and significant impact on public satisfaction.
10.	(Hijazi, 2021)	The Impact of Applying Good Governance Principles on Job Satisfaction among Public Sector Employees in Jordan	The application of good governance principles in the public government sector impacts satisfaction, especially employee job satisfaction.
11.	(Jameel et al., 2019)	Good governance and public trust: Assessing the mediating effect of E-government in Pakistan	There is a relationship between good governance and public trust. Accountability has a positive effect on public trust. Public trust is needed because it has a dual process impact with a background on social cohesion and the government's ability to govern or carry out its responsibilities.

Source: Author's Compilation

DISCUSSION

a. GVG and Fund Management

The accountability system states that accountability is the obligation to convey responsibility or answers and explain the performance and actions of a person, legal entity, or collective leader of an organisation to parties who have the right or authority to request information or accountability periodically (Bakhtiar, 2021). Accountability implemented by the village government can be in the form of accountability reports or budget realisation reports that are made and reported every certain period and submitted to the authorised parties as a form of responsibility for managing village funds. Accountability is also reflected in the Village Consultative Body's (BPD) supervision, primarily related to accountability reports because their urgency is aimed at interested parties. The higher the accountability, the better the implementation of Village Fund Allocation will be (Purnamasari et al., 2022).

The village must fulfil the rights and access of the community to obtain information related to the management of village funds because it will concern the aspirations of the community (Bakhtiar, 2021). The village government's implementation of transparency of

funds includes the creation of information boards containing village funds, funding sources, and activity plans (Suryani, 2021). Therefore, the government created the Siskeudes (Village et al.) application to monitor fund management and facilitate village financial reporting (Novitasari et al., 2024). The higher the transparency, the better the implementation of Village Fund Allocation will be (Purnamasari et al., 2022).

Community participation also plays a vital role in managing village funds, especially in the planning process, this is by the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 20 of 2021. The community can participate in village deliberations to form the Village Medium-Term Development Plan (RPJM Desa) and the Village Government Work Plan (RKPDesa). The community has a role in conveying aspirations, proposals, and input for the RPJM Desa and RKPDesa, which will then be agreed upon/finalised at the Village Development Planning Deliberation (Musrenbangdes) (Minister of Villages, 2021). In addition, community participation plays a vital role in monitoring and managing village funds. The community can monitor village funds by observing, paying attention to, and criticising the management of funds through transparent media created by the village government. The media can be in the form of information boards, banners, billboards or through the village website, this is in line with (Andreas et al., 2019). Therefore, it can be concluded that community participation has a vital role from the planning stage and implementation to the monitoring stage of village fund management because there is direct community involvement.

Based on several articles above, it can be concluded that implementing Good Village Governance appropriately can potentially increase the effectiveness of village fund management. Accountability, transparency, and community participation are essential points in good village governance that increase the effectiveness of village fund management. The better the implementation of the principles of Good Village Governance, the better the management of village funds carried out by village officials; this is in line with research conducted by (Sari et al., 2024); (Harahap & Putri, 2022); (Purnamasari et al., 2022); (Safrizal et al., 2022); (Sirait & Parhusip, 2022). However, in the process of implementing GVG, there are still obstacles that must be anticipated and overcome. One obstacle is the village government's less qualified human resources, which must be continuously improved so that Good Village Governance can run well.

b. GVG and Community Satisfaction

The implementation of the principle of accountability in village government can be seen from the reliability of all responsibilities and reports, which can be completed promptly and accountable by the village government. The statement is in line with (Ab Samad et al., 2024), who state that to enhance accountability and transparency, it is important for regulators to establish regulations related to formal and structured reporting. If implemented correctly, the community will have more trust in the village government because it is accompanied by adequate evidence. This statement is in line with (Jameel et al., 2019); (Wulandari, 2019); (Aprilia & Rofiuddin, 2023); (Muhamad et al., 2023); (Beshi & Kaur, 2020) Which states that accountability influences public trust and ultimately impacts the public's satisfaction.

Implementing sound transparency principles reflects that applicable procedures carry out fund management. The public can access information, especially related to fund management, so that the level of public trust increases and, ultimately, the public feels satisfied. This statement is in line with (Wirawan & Yaya, 2024), which states that

transparency has a positive relationship with public trust. The community must also monitor the village government, especially managing village funds. This is in line with (Cahyono et al., nd) It states that if corruption still exists in a government agency, it indicates that implementing Good Village Governance is not good. As a result, public trust and satisfaction have not been realised.

Implementing the principle of good community participation reflects community involvement in village management, especially related to village funds. When the community is allowed to voice their aspirations and opinions for village programs, the community will feel appreciated, thus creating satisfaction in the community. Community involvement in the RPJM and RKPDesa can be an example of implementing the principle of community participation. This is in line with (Beshi & Kaur, 2020) This involvement increases the community's sense of ownership of the village program. It creates a sense of satisfaction because the community sees the village government paying attention to and following up on their aspirations.

The proper and correct application of the principles of Good Village Governance will certainly result in better services, thereby creating community satisfaction (Muhamad et al., 2023). Implementing Good Village Governance has a real positive influence in building and increasing public trust in the village government as a public institution tasked with providing services to the public so that public satisfaction can be created. This is in line with (Sitompul et al., 2020); Hartanto et al., 2021); (Jameel et al., 2019); (Wulandari, 2019); (Aprilia & Rofiuddin, 2023); (Muhamad et al., 2023); (Beshi & Kaur, 2020); (Umairah et al., 2023). Public trust is urgent because it is always related to public satisfaction with the performance of the village government; this is in line with Suandi (2019).

CONCLUSION

The results of this study indicate that applying the principles of Good Village Governance, which consist of accountability, transparency, and community participation, has a significant role in increasing the effectiveness of village fund management and community satisfaction. The better the implementation of Good Village Governance in the village government, the better the impact on the effectiveness of village fund management. Likewise, with community satisfaction, implementing good Good Village Governance will help the village government build community trust to realise community satisfaction.

This study uses a literature study method so that the subjects and objects of research are also different or varied according to their respective conditions. For further research, it is recommended to focus on one subject and object so that research can be carried out more intensely. The implications of the findings in this study can be used as a reference for the village government to continue to maximise the implementation of Good Village Governance to realise more effective fund management and always involve the community in village government affairs so that it can realise satisfaction in the community.

REFERENCES

- Ab Samad, N. H., Ghazali, N. I., Kusumaningtias, R., & Putra, R. (2024). Governance of Non-Profit Organizations in Developing Countries: Malaysia and Indonesia. *Accounting and Finance Research*, 13(2), 98. <https://doi.org/10.5430/afr.v13n2p98>

- Abdallah, Z., Rahayu, S., Yudi, Y., & Herawaty, N. (2024). Implementation of Accountability in Village Fund Management: Systematic Literature Review. *East Asian Journal of Multidisciplinary Research*, 3(7). <https://doi.org/10.55927/eajmr.v3i7.9596>
- Aidel Randu. (2022). Hubungan Kualitas Pelayanan terhadap Tingkat Kepuasan Masyarakat Kota Bandung di Bidang Pendidikan Periode 2019-2020. *Jurnal Demokrasi Dan Politik Lokal (JDPL)*, 4.
- Amelia, R., Maulida, F., & Sutirman Wahdiat, I. (2024). Village Budgeting, Competence, and Their Impact on Organizational Performance and Community Satisfaction. *Journal of World Science*, 3(6), 675–684. <https://doi.org/10.58344/jws.v3i6.616>
- Andreas, A., Savitri, E., & Diyanto, V. (2019). The Effectiveness Of Village Fund Management. *Article in International Journal of Scientific & Technology Research*. www.ijstr.org
- Aprilia, M., & Rofiuddin, M. (2023). Prinsip good governance dan kepuasan masyarakat penerima BLT dengan kualitas pelayanan pemerintah sebagai variabel pemediasi. *Journal of Management and Digital Business*, 3(2), 83–102. <https://doi.org/10.53088/jmdb.v3i2.416>
- Bakhtiar, B. (2021). Accountability and Transparency in Financial Management of Village Fund Allocations in Achieving Good Governance. *ATESTASI: Jurnal Ilmiah Akuntansi*, 4(2), 230–245. <https://doi.org/10.33096/atestasi.v4i2.824>
- Beshi, T. D., & Kaur, R. (2020). Public Trust in Local Government: Explaining the Role of Good Governance Practices. *Public Organization Review*, 20(2), 337–350. <https://doi.org/10.1007/s11115-019-00444-6>
- Cahya, P. A., & Kusumaningtias, R. (2020). *Pengaruh Islamic Corporate Governance dan Intellectual Capital terhadap Kinerja Bank Umum Syariah*. <http://jurnal.unsil.ac.id/index.php/jak>
- Cahyandari, R., Andrian Ibrahim, R., & Hadiaty Yuningsih, S. (2024). The Influence of Accountability, Transparency and Community Participation on the Effectiveness of Cibungur Tasikmalaya Village Fund Management. *International Journal of Humanities, Law, and Politics*, 2(2), 62–67.
- Cahyono, S., Sudaryati, E., Sawarjuwono, T., & Penulis, N. (2024). *Dramaturgy Study: The Story of "Si Pandir" on The Effectiveness of Village Fund Management*. 15(1).
- Chien, N. B., & Thanh, N. N. (2022). The Impact of Good Governance on the People's Satisfaction with Public Administrative Services in Vietnam. *Administrative Sciences*, 12(1). <https://doi.org/10.3390/admsci12010035>
- Eisenhardt, K. M. (1989). Agency Theory: An Assessment and Review. In *Source: The Academy of Management Review* (Vol. 14, Issue 1). <https://www.jstor.org/stable/258191>
- Fadhal, M., Lubis, Z., Zulkifli, Z., Ismail, R., Sitorus, H., & Tobing, R. L. (2021). Village Fund Management: Pattern of Community Participation for Village Development. *International Journal of Multicultural and Multireligious Understanding*, 8(3), 65. <https://doi.org/10.18415/ijmmu.v8i3.2377>
- Harahap, F., & Putri, J. (2022). *Pengaruh Penerapan Prinsip Good Governance terhadap Pengelolaan Dana Desa di Kecamatan Percut Sei Tuan* (Vol. 3, Issue 2).
- Hartanto, D., Dalle, J., Akrim, A., & Anisah, H. U. (2021). Perceived effectiveness of e-governance as an underlying mechanism between good governance and public trust: a case of Indonesia. *Digital Policy, Regulation and Governance*, 23(6), 598–616. <https://doi.org/10.1108/DPRG-03-2021-0046>

- Hijazi, H. A. (2021). The Impact of Applying Good Governance Principles on Job Satisfaction among Public Sector Employees in Jordan. *Open Journal of Business and Management*, 09(01), 1–31. <https://doi.org/10.4236/ojbm.2021.91001>
- Jameel, A., Asif, M., & Hussain, A. (2019). Good governance and public trust: Assessing the mediating effect of E-government in Pakistan. *Lex Localis*, 17(2), 299–320. [https://doi.org/10.4335/17.2.299-320\(2019\)](https://doi.org/10.4335/17.2.299-320(2019))
- Junaidi, D., & Fachri Adnan, M. (2023). Transparency and Accountability of Village Fund Management. *Jurnal Ilmiah Ekotrans & Erudisi*, 3, 1–11.
- Mayasari, A. (2020). Analisis Pengaruh Kualitas Pelayanan Terhadap Kepuasan Masyarakat Di Desa Paulan, Colomadu, Karanganyar. *Jesya (Jurnal Ekonomi & Ekonomi Syariah)*, 3(2), 36–44. <https://doi.org/10.36778/jesya.v3i2.181>
- Menteri Desa, P. D. T. dan T. R. I. (2021). *Peraturan Menteri Desa, Pembangunan Daerah Tertinggal dan Transmigrasi Republik Indonesia Nomor 20 Tahun 2021*. www.peraturan.go.id
- Muhamad, R., Abdullah, Z., Rahman, A., Latip, A., Saat, S. A., & Abu Bakar, N. (2023). Community Satisfaction Towards Political Representatives: Explaining The Role Of Good Governance Practices. In *Journal of the Malaysian Institute of Planners VOLUME* (Vol. 21).
- Novitasari, D., Hilmiawan, G. A., & Kunci, K. (2024). Analisis Tata Kelola Keuangan Desa Guna Mewujudkan Good Village Governance (Studi di Desa Pleret Kecamatan Pleret Kabupaten Bantul). *Jurnal Ekonomika*, 15(01), 93–108. www.jurnal.borneo.ac.id/index.php/ekonomika
- Pertama, R., Studi Manajemen, P., Ekonomi dan Bisnis, F., Khairun Jl Jusup Abdurrahman, U., Gambesi, K., Ternate, K., Utara Ririn Demayanti, M., & Utara Titiek Arafiani Ruray, M. (2021). *Transparency and Accountability of Village Fund Management: A Case Study in Maitara Tengah Village City Of Tidore Islands*. 4, 59–65.
- Purnamasari, R., Ismaya, A., Zulfikar, R., & Ramdhani, D. (2022). *Accountability and Village Fund Allocation: The Mediating Role of Transparency and The Performance of Village Government* (Vol. 12, Issue 1).
- Putu, N., Devi, A., Anak, M., & Ngurah, A. I. (n.d.). *Analysis Of Village Fund Management and Community Welfare In Gianyar District, Indonesia*. <https://doi.org/10.18551/econeurasia.2022-03>
- Safrizal, S., Taufik, T., & Basri, Y. M. (2022). Good Governance on Village Fund Management with The Use of Information Technology as A Moderating Variable. *Indonesian Journal of Economics, Social, and Humanities*, 4(1), 15–28. <https://doi.org/10.31258/ijesh.4.1.15-28>
- Sari, D., Rabin Ibnu, Z., & Haqiqi, T. M. (2024). Analysis of Good Governance Implementation on Village Financial Management. *International Journal of Business, Management and Economics*, 5(1), 29–41. <https://doi.org/10.47747/ijbme.v5i1.1668>
- Simamora, M. D. H., Gusnardi, G., & Mujiono, M. (2022). The Effect of Village Fund Allocation in Improving Community Welfare. *Economic Education Analysis Journal*, 11(3), 331–343. <https://doi.org/10.15294/eeaj.v11i3.61668>
- Sirait, S., & Parhusip, P. (2022). Pengaruh Penerapan Good Governance Terhadap Kinerja Pengelolaan Keuangan Desa pada Kecamatan Silimakuta. In *Oktober* (Vol. 1, Issue 2).

- Sitompul, F., Lumbanraja, P., & Tarmizi, H. B. (2020). Effect of Good Governance Application against Public Satisfaction with Excellent Service as an Intervening Variable in the Medan Tembung Sub-District Office. *International Journal of Research and Review (Ijrrjournal.Com)*, 7(1), 1.
- Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of Business Research*, 104, 333–339. <https://doi.org/10.1016/j.jbusres.2019.07.039>
- Suandi. (2019). Analisis Kepuasan Masyarakat terhadap Pelayanan Publik Berdasarkan Indeks Kepuasan Masyarakat di Kantor Kecamatan Belitang Kabupaten OKU Timur. *Jurnal Ilmu Administrasi Dan Studi Kebijakan (JIASK)*, 1.
- Suhardi, U. U., Pribadi, U., & Losi, Z. (2023). The Effects of Good Governance Principles: Accountability, Transparency, and Participation on Public Trust in Village Funds Management. *International Journal of Social Science and Business*, 7(4), 1050–1060. <https://doi.org/10.23887/ijssb.v7i4.57648>
- Suryani, A. (2021). *Village Fund Management (Village Case Study in Tanjung Jabung Timur Regency)*. 2(6). <https://doi.org/10.31933/dijdbm.v2i6>
- Tavares De Souza, M., Dias Da Silva, M., & De Carvalho, R. (2010). *Integrative review: what is it? How to do it?* (Vol. 8, Issue 1).
- Umairah, U., Pribadi, U., & Losi, Z. (2023). View of The Effects of Good Governance Principles Accountability, Transparency, and Participation on Public Trust in Village Funds Management. *International Journal of Science and Business*.
- Wirawan, R. F., & Yaya, R. (2024). Pengaruh Akuntabilitas, Transparansi dan Keadilan terhadap Kepercayaan Masyarakat pada Pemerintah Desa: Apakah Kepuasan Masyarakat Memediasi? *Reviu Akuntansi Dan Bisnis Indonesia*, 8(1), 87–104. <https://doi.org/10.18196/rabin.v8i1.20334>
- Wulandari, C. (2019). *Pengaruh Prinsip Good Corporate Governance (GCG) Terhadap Kepuasan Muzakki Pada Badan Amil Zakat Nasional (Baznas) Kabupaten Rejang Lebong*.