
Academia Open



By Universitas Muhammadiyah Sidoarjo

Academia Open

Vol. 11 No. 1 (2026): June
DOI: 10.21070/acopen.11.2026.14616

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Academia Open

Vol. 11 No. 1 (2026): June
DOI: 10.21070/acopen.11.2026.14616

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Academia Open

Vol. 11 No. 1 (2026): June
DOI: 10.21070/acopen.11.2026.14616

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The Authority of Village Government in the Cycle of Village Revenue and Expenditure Management and Its Implications for Good Governance

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Abstract

General Background The enactment of Law Number 6 of 2014 concerning Villages has repositioned villages from mere development objects to autonomous subjects of governance with significant authority over local affairs. **Specific Background** The management of the Village Revenue and Expenditure Budget (APBDesa) serves as a critical instrument for village development and public service delivery in Konang District, Bangkalan Regency. **Knowledge Gap** Despite normative regulations governing APBDesa management, empirical evidence reveals a persistent gap between legal construction and practical implementation regarding the adherence to good governance principles. **Aims** This study analyzes the exercise of village government authority in managing the APBDesa and evaluates the implementation of good governance principles in Konang District. **Results** The study demonstrates that while APBDesa management follows established administrative stages, the practical application of transparency, participatory supervision, and accountability remains suboptimal. **Novelty** The research reconstructs the theoretical understanding of village authority by bridging state administrative law perspectives with empirical field data, specifically highlighting institutional and administrative barriers in village governance. **Implications** Effective village governance requires institutional strengthening of the Village Consultative Body (BPD), enhanced administrative capacity for village officials, and robust mechanisms for public information disclosure to realize participatory and accountable administration.

Highlights:

- Attributional authority granted by Law Number 6 of 2014 empowers village governments to regulate local financial resources autonomously.
- Empirical analysis reveals significant discrepancies between normative legal requirements and the actual execution of transparency and community oversight.
- Reconstruction of supervisory mechanisms and administrative capacity building are essential to mitigate risks of power abuse in village financial administration.

Keywords: Village Government Authority, Village Budget, Good Governance, Village Financial Management, State Administrative Law

Published date: 2026-06-26

Introduction

A village is a legal community unit that has the authority to regulate and manage the interests of the local community based on original rights and village-scale local authority as regulated in Law Number 6 of 2014 concerning Villages.[1] The state's recognition of the existence of villages shows that villages are no longer positioned merely as objects of development, but rather as subjects of governance that have authority in managing village government and development affairs. From the perspective of state administrative law, the authority of village governments is a form of attribution authority granted directly by statutory regulations to village governments to carry out governmental functions based on the principle of legality. Therefore, every action of the village government, including in the management of the Village Revenue and Expenditure Budget (APBDesa), must be carried out based on the applicable legal provisions.[2]

The management of the Village Budget (APBDesa) becomes an important aspect in the administration of village government because it is directly related to the implementation of village development and services to the community. The APBDesa is a village financial instrument used to finance government administration, development implementation, community guidance, and the empowerment of village communities. Since the enactment of Law Number 6 of 2014 concerning Villages, village governments have obtained broader authority in managing village finances, including the management of village funds sourced from the State Revenue and Expenditure Budget (APBN).[3] This condition places the village government as the main actor in realizing effective, transparent, and accountable village governance.[4]

Normatively, the management of the Village Revenue and Expenditure Budget (APBDesa) is regulated in the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, which includes the stages of planning, implementation, administration, reporting, and accountability.[5] The Village Head holds the position as the Holder of Authority for Village Financial Management (PKPKD) who has the authority to determine policies for the implementation of the Village Budget (APBDesa). Within the framework of a state based on law, the implementation of this authority must be carried out based on the principles of legality, accountability, and supervision to prevent abuse of power in the management of village finances. Thus, the management of the Village Budget is not only understood as an administrative activity, but also as a form of exercising governmental authority that must be aligned with the principles of good governance.[6]

The principle of good governance is a concept of government administration that emphasizes transparency, accountability, public participation, effectiveness, and the rule of law in government administration. In the context of village governance, the application of the principles of good governance becomes very important because the management of the Village Budget (APBDesa) is related to the use of public funds that must be accountable to the community.[7] In addition, the existence of the Village Consultative Body (BPD) as a supervisory institution of the village government is also an important part in creating a mechanism of checks and balances in the management of the Village Budget (APBDesa). Therefore, the management of the Village Budget must be carried out transparently and involve community participation in order to realize a democratic and accountable village government.[8]

However, the implementation of the principles of good governance in the management of the Village Budget (APBDesa) still faces various obstacles. Based on research results in Konang District, Bangkalan Regency, the management of the Village Budget has basically been carried out in accordance with the provisions of the legislation. However, the implementation of the principles of transparency, effectiveness of supervision, and community participation in managing the Village Budget is still not running optimally.[9] The limited capacity of village officials in managing village financial administration is also a factor that affects the effectiveness of the village government's authority in managing the Village Budget (APBDesa). This condition shows a gap between the normative construction of APBDesa management and its implementation in village governance practice.[10]

Several previous studies have focused more on the management of Village Budget (APBDesa) from the perspective of public administration and village financial accountability. However, studies on the management of APBDesa from the perspective of state administrative law, particularly related to the construction of village government authority and the implementation of good governance principles, still require strengthening through empirical studies. Therefore, this research has novelty in analyzing the authority of village government in managing APBDesa, which is examined based on the theory of authority and the principles of good governance from the perspective of state administrative law.

Based on the description above, this study focuses on two research problems, namely: first, how the authority of the Village Government is exercised in the management of the Village Budget (APBDesa) in Konang District, Bangkalan Regency; and second, how the principles of good governance are implemented in the management of the Village Budget (APBDesa) in Konang District, Bangkalan Regency. This study aims to analyze the implementation of the authority of the Village Government in managing the Village Budget as well as the implementation of good governance principles in village administration. The benefits of this research are expected to provide theoretical contributions to the development of the study of state administrative law, particularly related to the authority of village governance, as well as practical contributions for village governments in realizing village administration that is transparent, accountable, and participatory.

Method

This study uses an empirical juridical research method, which is legal research that examines the implementation of legal provisions in the practice of village governance, particularly related to the authority of the Village Government in managing the Village Revenue and Expenditure Budget (APBDesa). The empirical juridical approach is used because this research not

only analyzes the legal norms governing the management of APBDesa but also examines how the implementation of this authority is applied in the practice of village governance in Konang District, Bangkalan Regency. This approach combines normative studies of legislation with the empirical conditions occurring in the field.[11]

The research approaches used consist of the statutory approach and the sociological approach. The statutory approach is carried out by analyzing various regulations related to the management of the Village Budget (APBDesa), including Law Number 6 of 2014 concerning Villages and the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management. Meanwhile, the sociological approach is used to understand the implementation of Village Government authority in managing the Village Budget (APBDesa) as well as the application of the principles of good governance in the practice of village administration in Konang District, Bangkalan Regency.

The research location was conducted in Konang Subdistrict, Bangkalan Regency, considering that the area has village government characteristics relevant to the research focus on the management of the Village Revenue and Expenditure Budget (APBDesa) and the implementation of good governance principles. The research utilized both primary and secondary data sources. Primary data were collected through interviews with the Village Head, Village Secretary, and members of the Village Consultative Body (BPD) who were actively involved in the management of the Village Revenue and Expenditure Budget (APBDesa). Secondary data were gathered through a literature review of primary legal materials, secondary legal materials, and various references concerning state administrative law, the authority of village governments, and village financial management.

The data collection process employed interviews, observations, and documentation techniques. Interviews were conducted with selected informants to gather information regarding the exercise of Village Government authority in managing the Village Revenue and Expenditure Budget (APBDesa). Observations were carried out to examine the actual conditions of village governance practices, whereas documentation was utilized to collect relevant data, including APBDesa records, accountability reports, and other supporting documents related to village financial administration.

The data collected in this study were analyzed using a qualitative approach. Subsequently, the data were examined through descriptive-analytical methods by correlating the applicable legal provisions with the findings obtained from field research. This analysis aimed to assess the consistency between the normative framework governing the Village Government's authority in managing the Village Revenue and Expenditure Budget (APBDesa) and its practical implementation in village administration. In addition, the analysis sought to evaluate the application of good governance principles in the management of the APBDesa in Konang Subdistrict, Bangkalan Regency.

Results and Discussion

A. Construction of Village Government Authority in the Management of Village Budget (APBDesa)

The authority of the Village Government in managing the Village Revenue and Expenditure Budget (APBDesa) is a form of attribution authority granted by the state through Law Number 6 of 2014 concerning Villages.[12] This authority grants the Village Government the right to regulate and manage the interests of the village community based on the principles of recognition and subsidiarity. From the standpoint of state administrative law, authority constitutes a fundamental component of governmental administration, as every action undertaken by public officials must be supported by a clear legal basis and legitimacy. Consequently, the management of the Village Revenue and Expenditure Budget (APBDesa) should not be viewed solely as an administrative function, but also as an exercise of governmental authority that must adhere to the principle of legality as well as the principles of good governance.

Normatively, the management of the APBDesa is governed by Law Number 6 of 2014 concerning Villages and Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. These legal instruments designate the Village Head as the Holder of Village Financial Management Authority (PKPKD), vested with the authority to formulate policies related to the implementation of the APBDesa. Meanwhile, village officials are responsible for carrying out the administrative and technical duties associated with village financial management. This structure of authority indicates that the Village Government has autonomy in determining the direction of village development through the management of the APBDesa, which is carried out based on the provisions of laws and regulations.[13]

Based on the results of research in Konang District, Bangkalan Regency, the implementation of the Village Government's authority in managing the Village Budget (APBDesa) is carried out through stages of planning, implementation, administration, reporting, and accountability. At the planning stage, the Village Government formulates the Village Government Work Plan (RKPDes) through the Village Development Planning Deliberation (Musrenbangdes), which involves the Village Consultative Body (BPD) as well as various representatives of the village community. Musrenbangdes functions as a key mechanism for promoting participatory and accountable village development planning. Based on interviews conducted with village officials in Konang District, the preparation of the Village Revenue and Expenditure Budget (APBDesa) includes the participation of community representatives, local leaders, and members of the BPD.

The formulation of the Village Revenue and Expenditure Budget (APBDesa) is principally within the authority of the Village Head in his or her capacity as the Holder of Village Financial Management Authority (PKPKD). In collaboration with the Village Secretary, the Village Head prepares the preliminary APBDesa draft based on the Village Government Work Plan (RKPDesa) that has previously been approved. The findings of this study indicate that the drafting process of the APBDesa takes into account both village development priorities and the needs of the local community. After the APBDesa draft is

Academia Open

Vol. 11 No. 1 (2026): June

DOI: 10.21070/acopen.11.2026.14616

prepared, the Village Consultative Body (BPD) has the authority to discuss and approve the APBDesa draft together with the Village Head as a form of checks and balances mechanism in village governance. The APBDesa cannot be established without the approval of the BPD as a representation of the village community.

At the implementation stage, the Village Government in Konang Subdistrict has carried out development programs based on the Village Budget (APBDesa) that has been established. In addition, the Village Government has also applied the principle of transparency by publishing the APBDesa to the village community. Information regarding the APBDesa is published through an information board installed in front of the village office and other village information media as a form of public information disclosure to the community. Furthermore, at the administration and reporting stage, the Village Government conducts financial administration recording and prepares a report on the realization of the APBDesa as a form of administrative accountability. The Village Head is obliged to submit the report on the realization of the APBDesa to the Regent through the Subdistrict Head as well as to the village community as a form of public accountability. This reporting is carried out through administrative and internal supervision mechanisms involving the Village Consultative Body (BPD).

In the context of supervision, the BPD not only functions as an institution that approves the Village Budget (APBDesa), but also has a supervisory function over the implementation of village development programs through monitoring and evaluation (monev) activities. This monitoring and evaluation are carried out to ensure that the implementation of the APBDesa runs in accordance with planning and the prevailing legal provisions. Thus, the authority of the Village Government in managing the APBDesa has essentially been carried out based on legal and administrative mechanisms of village governance as regulated in the laws and regulations.

Although normatively the authority for managing the Village Budget (APBDesa) has been comprehensively regulated, in practice the implementation of this authority still faces various administrative and institutional obstacles that affect the effectiveness of village governance. This condition indicates that the effectiveness of the exercise of governmental authority is not only determined by normative legitimacy, but is also influenced by the institutional capacity of village government officials in carrying out their authority professionally and accountably.[14]

Table 1. Construction of Village Government Authority in the Management of Village Budget (APBDesa)

Stages	Normative Construction	Implementation in Konang Subdistrict	Analysis Findings
Planning	The preparation of the Village Budget through village deliberation	Musrenbangdes involves the BPD and the village community	The participatory mechanism has been running in accordance with regulations
Implementation	The Village Head implements the Village Budget according to development priorities	The development program is implemented based on the Village Budget (APBDes)	The implementation of development has been carried out in accordance with the provisions
Administration	Village financial administration is conducted in an orderly manner	The village financial administration record-keeping has been carried out	The administrative capacity of village officials still needs to be improved
Reporting	The village government submitted the APBDes report	Reporting is done to the local government and the public	Public information transparency is not yet optimal
Accountability	The use of the Village Budget (APBDes) is accountable administratively and legally	Accountability is carried out through annual reports and BPD supervision	Public oversight still needs to be strengthened

Based on the table, it can be understood that the management of the Village Budget (APBDesa) in Konang District has normatively been carried out in accordance with the provisions of laws and regulations. However, the implementation of village government authority in practice still faces various administrative and supervisory obstacles that affect the effectiveness of applying the principles of good governance.[15] This condition indicates that the implementation of village government authority not only requires legal legitimacy, but also necessitates strengthening the capacity of officials and the effectiveness of oversight in village government governance.

B. The Problematic Implementation of Good Governance in Village Budget Management

The principle of good governance is a concept of government administration that emphasizes the importance of transparency, accountability, public participation, effectiveness, and the supremacy of law in the administration of government.[16] In the context of managing the Village Budget (APBDesa), the application of good governance principles is very important because village financial management is directly related to the use of public funds, which must be accountable to the community. Therefore, the management of the APBDesa must be carried out openly, participatively, and accountably as part of village governance that is based on the principle of the rule of law. Research results show that the implementation of the principle of transparency in the management of APBDesa in Konang District has essentially been carried out through the provision of APBDesa information to the community. The village government has installed an APBDesa information board as a form of public information transparency. However, the information provided is still general and does not yet fully give detailed access to information regarding the village budget's use to the community. This condition

causes the community to not fully understand the mechanism of using the APBDesa and realization[17]

In addition to transparency, the implementation of the accountability principle in the management of the Village Budget (APBDesa) still faces various obstacles. Essentially, village governments have prepared APBDesa accountability reports in accordance with statutory regulations. However, the accountability process is still more focused as an administrative obligation to the regional government rather than as a form of public accountability to the village community. In practice, the preparation of APBDesa accountability reports also still faces administrative challenges, particularly related to the capacity of village officials in managing village financial administration.[18] Community participation in the management of the Village Budget (APBDesa) has also not been running optimally. Although the community is involved in village deliberation forums, this involvement is still limited to the planning stage and has not been fully involved in the monitoring and evaluation process of APBDesa usage. Based on research results, community participation in monitoring the use of APBDesa is still relatively low due to the community's lack of understanding of village financial management mechanisms. As a result, public control over the use of APBDesa has not been running effectively.

In addition, the effectiveness of the Village Consultative Body (BPD) in managing the Village Revenue and Expenditure Budget (APBDesa) still faces various obstacles. The supervisory function of the BPD has basically been carried out through monitoring and evaluation (monev) activities on the implementation of village development programs. However, this supervision has not been running optimally due to institutional capacity limitations and understanding of village financial management. This condition shows that the success of implementing good governance principles is not only determined by the existence of regulations but is also influenced by the effectiveness of supervision and the quality of human resources in village government apparatus.

Table 2. Implementation of Good Governance Principles in Village Budget Management

Principles of Good Governance	Implementation	Empirical Condition
Transparency	Delivery of APBDes information to the community	Public information is still general
Accountability	Preparation of the APBDes accountability report	Accountability is still predominantly administrative
Participation	Community involvement in village deliberations	Community involvement has not been optimal
Supervision	Supervision by BPD through monitoring and evaluation	Supervision has not been running optimally
Effectiveness	Implementation of the village development program	Still constrained by the administrative capacity of the officials

Based on the table, it can be understood that the implementation of the principles of good governance in the management of the village budget (APBDesa) in Konang District has basically run according to the normative mechanisms regulated in legislation. However, the application of the principles of transparency, accountability, community participation, and oversight has not yet been optimally implemented in village governance practice. This condition indicates a gap between the normative construction of good governance and its implementation in the management of the village budget at the village level.

C. Reconstruction of Oversight and Community Participation in Village Budget Management

Based on various problems in the implementation of good governance principles in village budget management, it is necessary to reconstruct supervision and community participation in order to realize village governance that is more transparent, accountable, and participatory. From the perspective of state administrative law, supervision over the implementation of government authority is an important instrument to prevent the abuse of power in the administration of government.[19] Therefore, the management of the Village Budget (APBDesa) must be accompanied by effective oversight mechanisms, both through institutional supervision and public oversight. Strengthening the oversight of APBDesa management can be carried out through the optimization of the Village Consultative Body (BPD) functions as a village government oversight institution. Based on research findings, the supervisory functions of the BPD have not been fully effective due to limitations in institutional capacity and a lack of understanding regarding village financial management. Therefore, it is necessary to enhance the capacity of BPD members through education and training related to village financial supervision and good governance principles. Strengthening the institutional capacity of the BPD will reinforce the checks and balances mechanism over the authority of the Village Head in managing the APBDesa.

In addition to strengthening institutional oversight, public information transparency also needs to be optimized through providing more open access to information for the community regarding the management of the Village Budget (APBDesa). The village government not only needs to convey the APBDesa information administratively but also must provide information that is easily understood by the community regarding the use of village funds, the implementation of development programs, and the realization of the APBDesa. The optimization of public information transparency can be carried out through village information boards, village deliberation forums, and digital village information media as means of public information openness. Community participation in the management of the APBDesa also needs to be strengthened so that it is not limited only to the village development planning stage. The community needs to be actively involved in the process of monitoring and evaluating the implementation of the APBDesa, thus creating public control over the use of village finances. With the active participation of the community, the implementation of the Village Government's authority in managing the Village Budget (APBDesa) can run more transparently and in accordance with the needs of the village

community.[20]

In addition, the improvement of village apparatus capacity is also an important factor in supporting the effectiveness of village budget management (APBDesa). Local governments need to provide regular guidance and assistance to village apparatus regarding the management of village financial administration and the implementation of good governance principles. Strengthening the capacity of village apparatus will impact the quality of public services, the effectiveness of village budget management, and the accountability of the Village Government in exercising its authority. Thus, the reconstruction of oversight and community participation in APBDesa management not only aims to strengthen village governance but also serves as a preventive measure to prevent the abuse of authority in managing village finances.

Conclusion

Based on the research results, it can be concluded that the authority of the Village Government in managing the Village Revenue and Expenditure Budget (APBDesa) in Konang District, Bangkalan Regency, is normatively regulated through Law Number 6 of 2014 concerning Villages and Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. This authority is implemented through stages of planning, implementation, administration, reporting, and accountability of the APBDesa. In its implementation, the Village Government together with the Village Consultative Body (BPD) have carried out the mechanism of APBDesa management in accordance with the provisions of laws and regulations, including through the Village Development Planning Meeting (Musrenbangdes) as a form of community participation in the village development planning process. Nevertheless, the implementation of good governance principles in the management of APBDesa in Konang District is still not running optimally. The main problems found in this study include the suboptimal transparency of public information, limited community participation in the supervision of the Village Budget (APBDesa), and the weak effectiveness of the Village Consultative Body (BPD) supervision. In addition, the administrative capacity of village officials is still a constraint in the implementation of accountable and professional village financial management. These conditions indicate a gap between the normative construction of APBDesa management and its empirical implementation in village government practices. Therefore, a reconstruction of APBDesa governance is needed through strengthening the supervisory function of the BPD, increasing the capacity of village officials, optimizing public information transparency, and expanding community participation in the supervision and evaluation process of APBDesa use. With the strengthening of supervision and community participation, the management of the Village Budget (APBDesa) is expected to be able to realize village governance that is transparent, accountable, participatory, and oriented towards the principles of good governance.

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Academia Open

Vol. 11 No. 1 (2026): June

DOI: 10.21070/acopen.11.2026.14616

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