



Village Fund Management Strategy in Improving the Community's Economy in Kecapi Village, Tahunan Sub-District, Jepara Regency

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ABSTRACT

Currently, the issue of the age limit requirements for labor recruitment is emerging. In Indonesia, the age limit for job applicants is often one of the requirements encountered in many job vacancies. This study aims to analyze the legal basis of the *Surat Edaran* (Circular Letter) of the Minister of Manpower Number M/6/HK.04/V/2025 in overcoming age discrimination in the job recruitment process in Indonesia, using a normative legal research approach. The results of the research show that the legal hierarchy aspect of *SE M/6/2025* has fundamental weaknesses as a legal instrument because it is not included in the level of laws and regulations according to Law No. 12/2011. Its instructional status causes limitations in law enforcement and cannot be used as a basis for an effective lawsuit. From the substance aspect, its scope is limited only to the stage of job vacancy, without regulating the selection stage—which is often the place of covert discriminatory practices. The absence of an operational definition of the "objective requirement" for age restriction gives rise to multiple interpretations that can be abused by the company. Furthermore, the absence of a complaint mechanism set out in this *Surat Edaran* when a violation occurs is problematic. From a comparative perspective to international standards, this *SE* has not fully accommodated the principle of non-discrimination in the *ILO Convention* No. 111 concerning discrimination in occupation. The experience of other countries also shows that the protection of elderly workers requires a strong and comprehensive legal instrument.

Keywords: Legal Aspects, Employment Age Discrimination, Circulars.

INTRODUCTION

Villages in Indonesia are recognized as legal entities grounded in local customs and traditions. However, according to **Law No. 3 of 2024**, villages exist only within district (*kecamatan*) boundaries, which has created governance challenges—particularly when village administrations fail to implement participatory governance (Althof & Ichwan, 2023; Karmila et al., 2024; Suhartono, 2024). These challenges stem largely from the fact that village administrations often lack principles of good governance, which include transparency and accountability (Handayani & Nur, 2019; Keping, 2018; Marwan et al., 2022; Pomeranz & Stedman, 2020; Rahim, 2019). Providing accurate and timely information is vital for building trust between the community and the village government, ensuring proper management of public and state funds.

In Indonesia, villages are autonomous entities with authority to regulate and oversee their development. This authority includes addressing local needs, protecting ancestral rights, and promoting community-driven initiatives. Village development aims to establish self-reliant communities capable of effectively managing their own resources. The involvement of all villagers is essential to achieving sustainable rural development.

Village governments prepare development plans aligned with district or city planning frameworks to ensure integration across planning, budgeting, implementation, and supervision. As the leader of the village government, the village head is responsible for organizing governance, fostering community development, and improving the village economy (Akhyar et al., 2023; Azheri & Anggunsuri, 2018; Ilona et al., 2022; Sofyani et al., 2022).

Law No. 6 of 2014 on Village Governance emphasizes expanding welfare and ensuring no village is left behind. Village funds, sourced from the national budget (*Anggaran Pendapatan dan Belanja Negara*—APBN) and distributed via district budgets, support village empowerment and development initiatives. Article 72 of the law specifies how village finances are allocated to fulfill these goals (Kusnadi, 2015; Nugraha & Zarkasi, 2021; Sandy et al., 2020; Timotius, 2018).

The distribution of village funds follows a formula based on basic allocations and specific criteria such as population, poverty levels, geographic area, and accessibility challenges, as regulated by **Government Regulation No. 60 of 2014** (as amended by Regulation No. 168 of 2014). This aims to empower villages to become *tangguh* (resilient), *maju* (advanced), and *mandiri* (independent) entities, where villages act not just as beneficiaries but as active contributors to local welfare and economic growth.

The COVID-19 pandemic in 2020 brought unprecedented challenges, shifting priorities toward health, economic stability, and social safety nets. Village funds were redirected to address pandemic-related needs, including the distribution of *Bantuan Langsung Tunai* (BLT; direct cash assistance) to vulnerable groups. In Jepara Regency, classified as a red zone, the government emphasized programs like *Padat Karya Tunai Desa* (PKTD; Cash-for-Work) to strengthen the local economy while enforcing COVID-19 safety protocols.

Kecapi Village in Tahunan District, Jepara, serves as a case study in this research. It examines how the village managed *dana desa* during the pandemic to enhance community welfare. Despite some opposition to reallocating funds, local leaders prioritized COVID-19 prevention and mitigation efforts, involving volunteers and coordinating closely with local authorities. While certain groups, such as paddy farmers, were less affected, many others—including traders, small business owners, and laborers—suffered significant income losses due to economic restrictions.

This research addresses key questions: How is village fund management implemented to achieve good governance? What factors influence the effective use of village funds? What challenges arise, and how may they be overcome? The findings aim to contribute theoretically by enriching studies on village fund allocation during crises and offer practical recommendations for local governments to optimize fund utilization—ensuring both accountability and community empowerment during emergencies like the COVID-19 pandemic.

RESEARCH METHOD

The research adopted a non-doctrinal approach in legal studies, also known as socio-legal research, which utilized methods from other disciplines to generate empirical data answering the research questions. This approach focused on law as practiced and observed in society, treating it as a social and empirical phenomenon. The aim was to enhance public trust in the Village Government of Kecapi, Jepara Regency, by ensuring that public services were effectively delivered. It was crucial that applicable regulations aligned with social realities. Where discrepancies between legislation and implementation arose, solutions were proposed to address these issues.

The sampling method followed a non-random technique. Ronny Hanitdjo Soemitro defined a population as the total number of units or individuals sharing the same characteristics. In this study, the population consisted of all parties involved in providing public services aimed at improving public trust in the Kecapi Village administration. The sample was chosen based on specific criteria closely related to the research objectives, meaning not every population member had an equal chance of inclusion.

Respondents were carefully selected to ensure data relevance. The sample included the Kecapi Village Head or an appointed official, three community members, three representatives of the Village Consultative Body (*Badan Permusyawaratan Desa*—BPD), and three local community leaders. Interviews were conducted with local residents to explore the implementation and effectiveness of village fund management. Internal factors such as the capacity, skills, and experience of village officials in project management, as well as the quality of financial management systems, were emphasized. External factors including local government support and economic conditions also influenced outcomes.

To obtain accurate and factual data, both primary and secondary sources were used. Primary data were collected directly through fieldwork, interviews, and document reviews. Semi-structured interviews were the main method for gathering in-depth information from respondents, chosen for their flexibility in exploring key issues while maintaining research focus.

Secondary data were collected through literature and legal document reviews, including primary legal materials such as the 1945 Constitution, Law No. 23 of 2014 on Regional Government, Law No. 25 of 2009 on Public Services, and other relevant national and local regulations and decrees. Secondary materials also included academic literature, official records, and reports related to administrative service standards in Jepara's civil registry office. Tertiary sources, such as legal dictionaries, supported the analysis.

The data processing and presentation involved organizing and examining collected data to ensure it accurately reflected reality. Data were systematically presented in tables and descriptive narratives. Raw data were processed into meaningful information to facilitate conclusions. Qualitative analysis focused on interpreting legal norms, administrative practices, and public service delivery, employing inductive reasoning—starting from specific observations to draw general conclusions.

The data analysis focused on qualitative insights, drawing on relevant legal frameworks, expert opinions, and theories related to public service governance. The analysis examined the implementation of administrative service standards in the Jepara Civil Registry Office, enabling identification of gaps between legal norms and practice. This informed recommendations for improving public service governance and enhancing public trust in the village administration.

RESULTS AND DISCUSSION

Research Profile

This research was conducted in Kecapi Village, Tahunan District, Jepara Regency. This location was chosen because it has quite complex dynamics of village fund management, especially during the COVID-19 pandemic, where village funds must be adjusted to urgent needs such as the distribution of Village Fund Direct Cash Assistance (BLT-DD), cash labor-intensive programs, and stunting prevention. The research aims to understand how village fund management strategies can improve the community's economy while realizing good village governance.

The research population included all village apparatus, members of the Village Consultative Body (BPD), community leaders, and residents involved in village development programs. The researcher used a non-random sampling technique with criteria relevant to the research objectives. The research sample consisted of the Head of Kecapi Village, three BPD members, three community leaders, and three resident representatives. In-depth interviews were conducted to explore a broader understanding of the implementation of village fund management, supporting and inhibiting factors, and solutions that have been implemented.

The research method used is a non-doctrinal approach, otherwise known as social law research, in which the empirical aspects of village fund management are analyzed based on field practice. Primary data was obtained from direct interviews, while secondary data came from documents such as the Village Government Work Plan (RKPDes), Village Revenue and Expenditure Budget (APBDes), accountability reports, and regulations related to village fund management.

Overview of Village Funds in Kecapi Village

The village fund in Kecapi Village is part of the transfer of funds from the central government through the state budget which is channeled to the village treasury through the Jepara Regency Budget. The allocation of village funds for the Annual District in 2020, including Kecapi Village, reached more than one billion rupiah. Based on data, the total budget for the use of village funds in the Annual District in 2020 includes the development of village road infrastructure, market rehabilitation, the implementation of posyandu, stunting prevention, and priority programs such as BLT-DD.

The 2020 Annual Sub-district Village Fund Allocation Table shows that each village receives funds with a different nominal amount depending on the indicators of population, poverty rate, area area, and geographical difficulties. Kecapi Village itself received more than Rp1.1 billion in 2020, with the largest portion used for infrastructure development (around 25%), handling

COVID-19 through BLT-DD (around 40%), and other social programs (35%). This program was prepared through village deliberations involving village officials, BPD, and local communities.

Implementation of Village Fund Management

Based on the results of interviews with village officials, the management of village funds begins with a planning stage involving village deliberation (musdes). In the musdes, various aspirations and development priorities are explored from the community. Furthermore, the Village Government Work Plan (RKPDs) and APBDs documents were prepared which contained details of the allocation of funds according to the needs of the community.

According to Mr. Sumarno, the Kecapi Village apparatus, the implementation process runs transparently through the following mechanisms:

Planning: The aspirations of the community are filtered through musdes, then outlined in the RKPDs. This process is accompanied by an analysis of urgent needs, such as village infrastructure improvements and cash-intensive programs.

Disbursement of Funds: Once the planning is approved, the funds are gradually disbursed from the central government to the village treasury.

Implementation of Activities: The development program is carried out by the contractor or village work team, with supervision from the implementation team and BPD.

Evaluation and Reporting: Each stage of activities is evaluated periodically and reported to the district government and village communities through accountability forums.

Transparency is one of the main principles. Financial reports and development progress are pasted on the village information board and announced at regular meetings. Community participation is clearly seen in physical development activities such as paving roads and village market rehabilitation.

Factors Affecting the Use of Village Funds

Based on the results of the interviews, there are two main categories of factors that affect the management of village funds in Kecapi Village:

a. Internal Factors

Human Resources (HR) Capacity: The skills and experience of village officials in financial management affect the effectiveness of program implementation. Lack of administrative training can slow down the preparation of financial statements.

Financial Management: The existence of a good administrative system, including detailed recording of the APBDs, is the key to successful fund management.

Village Head Leadership: The Village Head acts as the main director, ensuring that funds are used according to goals and priorities.

b. External Factors

Local Government Support: Technical guidance from the Community and Village Empowerment Office (PMD) helps to increase the capacity of village apparatus.

Macroeconomic Conditions: Fluctuations in the price of building materials can lead to budget revisions.

Community Engagement: Community participation in project deliberations and oversight is an important factor to avoid misuse of funds.

Obstacles in Village Fund Management

Despite being well planned, the study found several key obstacles, namely:

- a. Delays in Disbursement of Funds: Funds from the central government are often late, so the development schedule is disrupted.
- b. Procurement of Goods/Services: The tender process sometimes does not run smoothly due to the limitations of goods providers in the village.
- c. Lack of Administrative Capacity: Some village officials have not fully understood the regulations of village financial management.
- d. Social Constraints: There are differences of opinion between community groups regarding the priority use of funds, for example whether more funds are allocated for BLT-DD or infrastructure development. To overcome this, Kecapi Village coordinates with the district government to accelerate disbursement, improve the tender mechanism, and hold technical training for village officials. Community participation is also increased through open forums so that aspirations are more evenly distributed.

Analysis of Village Fund Data

Data in 2020 shows that of the total budget received by Kecapi Village, most of it is used for:

BLT-DD and COVID-19 Program: IDR 529,200,000.

Village Market Development/Rehabilitation: IDR 294,405,000.

Stunting and Posyandu Prevention: IDR 90,270,000.

Village Road Infrastructure Development: IDR 108,426,000.

Village Innovation and Non-Formal Education Program (PAUD/TPQ): IDR 21,800,000.

This allocation is in line with Permendes PDTT Number 13 of 2020 regarding the priority use of village funds which refers to the achievement of the Village SDGs, such as "Villages Without Poverty", "Healthy and Prosperous Villages", and "Villages with Care for Education."

Impact on the Community Economy

The implementation of village fund management has been proven to have a positive impact on the local economy:

- a) Infrastructure Improvements: Reinforced village roads facilitate the distribution of agricultural products.
- b) Economic Strengthening: BLT-DD helps people who have lost their income during the pandemic.
- c) Community Empowerment: Cash-intensive programs provide temporary jobs for residents.

d) Health and Education: Posyandu, PAUD, and stunting prevention improve the quality of life of the community.

Analysis of Field Findings

From the results of the interview, the community appreciated the openness of the village apparatus in managing funds. However, there is a demand to increase the allocation to the economic empowerment sector, such as entrepreneurship training and MSME development. Community leaders suggested that the village government build partnerships with the private sector to increase local economic productivity.

The Kecapi Village BPD also emphasized the importance of good governance, especially the principle of accountability. According to them, delays in reporting and lack of detailed documentation can reduce public confidence in the management of village funds.

Pengelolaan dana desa di Desa Kecapi sudah berjalan dengan prinsip transparansi dan akuntabilitas, meskipun ada beberapa hambatan teknis.

Internal (HR) and external factors (government support) are the main determinants of the success of the program.

Obstacles to disbursing funds and procurement of goods still require systemic improvements, especially at the level of cross-agency coordination.

Positive economic impacts are beginning to be seen, but the community empowerment sector needs to be strengthened to achieve long-term economic independence.

Discussion

This research was born out of an urgent need to assess the effectiveness of village fund management in Kecapi Village, Tahunan District, Jepara Regency. Village funds, as stipulated in Law Number 6 of 2014 and its amendments, are the main instruments of the central government to encourage equitable village economic development. However, there are various challenges in the allocation and use of village funds, especially during the COVID-19 pandemic which has forced village governments to divert most of the budget to the health sector and social safety nets. The urgency of this research is based on three main aspects. First, village funds are the main source of development at the local level that must be managed in a transparent and accountable manner. Second, the COVID-19 pandemic presents new challenges related to the priority use of village funds, including the distribution of BLT-DD to the poor and affected. Third, there are community complaints about the delay in the realization of the program and the lack of economic empowerment that requires an in-depth evaluation of the village fund management strategy in Kecapi Village.

The study not only highlights the technical aspects of financial management, but also examines the extent to which community participation is involved in planning, implementation, and evaluation. In other words, this study sees village funds as a means of community empowerment, not just a tool for budget distribution.

Analysis of the Implementation of Village Funds

The results of the study show that the implementation of village fund management in Kecapi Village in general has followed the procedures regulated in Permendagri Number 20 of 2018 concerning Village Financial Management. The process begins with village deliberations (musdes) which function as a participatory forum between the village government, BPD, and the community. Musdes is a means to prepare RKPDes and APBDes in accordance with development priorities and socio-economic conditions of the village.

However, in practice, some obstacles arise. For example, the delay in disbursement of funds from the central government disrupts the development implementation schedule. This was also found in Farkhan's (2018) research in Gunungkidul, where delays in the allocation of village funds were the main cause of the backlog of development projects. A similar phenomenon was experienced in Kecapi Village, especially in the 2020-2021 period when the COVID-19 pandemic resulted in budget refocusing.

In the context of good governance, Kecapi Village has implemented the principle of transparency by publicly announcing financial reports, both through village information boards and evaluation forums. This shows that there is progress compared to previous research by Umami Mahbubah (2018) in Kancilan Village, who stated that information disclosure is still the main challenge in the management of village funds.

Factors Causing Management Challenges

Some of the factors causing challenges in managing village funds in Kecapi Village can be described as follows:

- a. Human resource capacity: The limited competence of village officials in financial management causes the administrative process to run slowly. This can be seen in financial statements that are sometimes delayed.
- b. Procurement of Goods/Services: Limited local providers prolong the tender process, so physical activities such as paving roads or rehabilitation of village markets are delayed.
- c. Budget Priority Changes: The COVID-19 pandemic has required village governments to allocate funds for BLT-DD, which reduces the portion of the infrastructure development budget.
- d. Lack of Synergy: The coordination relationship between the village, district, and community governments is not fully optimal.

This condition shows that the challenges faced by Kecapi Village are not a single problem, but a combination of internal (human resource capacity) and external factors (central policies and macroeconomic conditions).

Solutions and Improvement Strategies

The solutions implemented in Kecapi Village lead to strengthening the capacity of village apparatus through technical training and financial management. The district government provides technical guidance related to the preparation of financial statements to be faster and more accurate. In addition, village deliberations are carried out in a more inclusive manner, where the community is involved from the planning stage so that the programs carried out are in accordance with real needs.

On the procurement side, the village government is trying to partner with third parties to accelerate the provision of goods and services, especially in infrastructure development. The monitoring system is also improved through the formation of an independent team from BPD and community leaders to monitor the implementation of the project.

This solution is in line with the research recommendations of Aرسال Aras (2018) in Central Mamuju which emphasizes the importance of multi-stakeholder collaboration in village fund management to improve the accountability and effectiveness of programs.

Positive Impact of Village Fund Management

The impact of village fund management in Kecapi Village can be seen from three main aspects:

- a. Economy: BLT-DD helps ease the burden on the community during the pandemic. Cash-intensive programs create temporary jobs for residents, especially daily laborers.
- b. Infrastructure: Rehabilitation of village markets and road construction increase accessibility and distribution of agricultural products, which has an impact on increasing farmers' incomes.
- c. Social: Health programs such as posyandu and stunting prevention improve the quality of maternal and child health.

This impact is consistent with Umami Mahbubah's (2018) research which highlights that village funds have a significant role in improving the quality of life of the community, although the focus of Umami's research is more on social empowerment than disaster management such as pandemics.

Comparison with Previous Research

The results of this study show that Kecapi Village has successfully implemented a village fund management strategy based on community participation, transparency, and accountability. This is in contrast to previous research which tends to highlight weak accountability aspects and lack of community involvement. Aرسال Aras (2018) found that the management of village funds in Central Mamuju is often constrained by low community participation. On the contrary, Kecapi Village succeeded in involving residents through musdes. Farkhan (2018) emphasized the importance of careful planning in ADD in Gunungkidul.

Kecapi Village adopts a similar practice through the preparation of RKPDes and APBDes based on local needs. Umami Mahbubah (2018) highlights the dominance of fund allocation for physical development in Kancilan Village. Kecapi Village, especially during the pandemic, actually balances the allocation of funds between physical development and social assistance.

Thus, this research presents novelty in the context of village fund management in times of crisis, where the focus is not only on infrastructure development but also economic recovery and public health.

Practical and Theoretical Implications

From a practical point of view, this study provides recommendations for village governments to strengthen financial governance with a financial report digitization system. The use of web-based applications can minimize reporting delays. In addition, villages need to increase partnerships with local business actors to support economic empowerment programs.

From a theoretical perspective, this research expands the understanding of good governance theory in the context of villages. The principles of transparency, accountability, and community participation are proven to be the key to the success of village fund management.

Analysis of Village SDGs Achievement

The management of village funds in Kecapi Village is in line with several goals of the Village's Sustainable Development Goals (SDGs), such as:

SDGs 1 (Poverty-free villages): BLT-DD reduces the economic pressure on poor families.

SDGs 3 (Health and welfare): The posyandu program improves the health of children under five.

SDGs 8 (Economic growth): Cash-intensive support local economic growth.

This suitability shows that Kecapi Village has integrated national policies into the local level, which strengthens the argument that village funds are effective as an instrument of sustainable development.

Impact If Strategy Is Improved

If the management of village funds in Kecapi Village continues to be strengthened with a more adaptive and participatory strategy, the expected long-term impacts are:

- 1) Village Economic Independence: The formation of sustainable village-based micro-businesses.
- 2) Improved Quality of Life: Basic infrastructure such as roads, clean water, and health facilities will be more adequate.
- 3) Public Trust: Transparency and accountability will increase public trust in village government.
- 4) Conversely, if challenges such as delays in disbursement and lack of HR training are not addressed, then the potential for misuse of funds and public dissatisfaction may increase.

Discussion Synthesis

This research successfully answered the research questions asked, namely how to implement village fund management, the factors that influence, as well as the obstacles and solutions. The findings of this study also provide evidence that:

Kecapi Village has successfully implemented the principles of good governance.

The management of village funds does not only target physical development, but also socio-economic empowerment.

The novelty of this research lies in the analysis of the crisis period (COVID-19 pandemic) which has not been widely studied by previous research.

CONCLUSION

Based on the research findings in Kecapi Village, Jepara Regency, effective village fund management for good governance hinges on clear communication, sufficient human resource capacity, professional attitudes, organized bureaucratic structures, supportive environments, and alignment between fund size, policy goals, and financial management principles involving active community participation. Proper and timely implementation of these factors is crucial to achieve the objectives set in village deliberations, directly impacting community prosperity. Nonetheless, challenges such as suboptimal communication and differing community perspectives on development and empowerment hinder progress, indicating a need for enhanced synergy between the village government and the community. Future research could explore strategies to strengthen collaborative communication and participatory mechanisms to overcome these obstacles and further optimize village fund management outcomes.

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