

Good Governance-Based Village Fund Management in Waena Village, Heram District, Jayapura City

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ABSTRACT

Village Funds constitute a public policy instrument derived from the State Budget (APBN) and distributed through the Regency/City Regional Budget (APBD) with the objective of supporting village governance, development, and community empowerment. This study examines the management of Village Funds in Waena Village, Heram District, Jayapura City by assessing its alignment with good governance principles, as well as identifying factors that support and hinder effective fund management. A descriptive qualitative approach was employed, with data collected through in-depth interviews, field observations, and document analysis. The data were analyzed using the Miles and Huberman interactive model, encompassing data reduction, data display, and conclusion drawing. The findings indicate that Village Fund management in Waena Village—covering the stages of planning, implementation, administration, reporting, and accountability—generally complies with prevailing regulations, particularly the Regulation of the Minister of Home Affairs Number 113 of 2014. Principles of transparency, accountability, and community participation have been applied, although their implementation has not yet reached an optimal level. Supporting factors include community involvement, the existence of a clear regulatory framework, and the availability of human and institutional resources. Conversely, obstacles are reflected in weak inter-stakeholder coordination, limited transparency of information, and insufficient public understanding of Village Fund governance. These results highlight the need for strengthening the capacity of village officials, enhancing technology-based transparency mechanisms, and improving community engagement to foster more effective and accountable Village Fund management in the future

INTRODUCTION

Village development has become a central agenda of national policy in Indonesia following the promulgation of Law Number 6 of 2014 on Villages. This legislation provides villages with substantial autonomy to manage their own administrative affairs, development priorities, and financial resources. One of the most tangible policy instruments arising from this framework is the Village Fund (Dana Desa), which is sourced from the State Budget (APBN) and distributed through the Regency/City Regional Budget (APBD). The Village Fund is intended to support village governance, promote development initiatives, empower local communities, and enhance the quality of public services at the village level (Ministry of Villages, Development of Disadvantaged Regions, & Transmigration, 2019).

Since its initial implementation in 2015, the allocation of Village Funds has shown a consistent upward trend. Government records indicate that the national Village Fund budget reached IDR 70 trillion in 2019 and increased to IDR 72 trillion in both 2020 and 2021. Although the allocation was adjusted downward to IDR 68 trillion in 2022 due to post-pandemic fiscal realignment, the overall trend reflects the government's strong commitment to accelerating rural development (Directorate General of Treasury, 2022). Nevertheless, the expansion of fiscal transfers to villages simultaneously increases the demand for effective governance mechanisms, particularly in terms of transparency, accountability, and administrative capacity.

Village financial governance has therefore emerged as a critical concern, especially in light of recurring cases of misuse and corruption involving Village Funds. Data from Indonesia Corruption Watch (ICW) reveal that between 2015 and 2020, more than 600 corruption cases related to Village Funds were recorded, resulting in state losses amounting to hundreds of billions of rupiah (ICW, 2020). These cases indicate that the core problem in Village Fund policy does not lie solely in the size of the allocation, but more fundamentally in the quality of fund management and governance practices at the village level.

The principles of good governance provide a normative framework for addressing these challenges. According to Sedarmayanti (2014), good governance is characterized by transparency, accountability, public participation, effectiveness, and adherence to the rule of law in all governmental processes. Within the context of Village Fund management, these principles are essential to ensure that public resources are utilized in line with community priorities and generate tangible development outcomes. Mardiasmo (2018) further argues that the application of good governance principles in the public sector plays a key role in preventing budget misallocation, strengthening institutional accountability, and fostering public trust in government institutions.

In addition to governance principles, community participation constitutes a fundamental pillar of Village Fund management. Law Number 6 of 2014 mandates participatory development planning through village deliberation forums (*musyawarah desa*), which are designed to accommodate community aspirations and prevent purely top-down decision-making. Empirical evidence supports this approach, as Nugroho (2020) demonstrates that the effectiveness of

Village Fund programs is closely linked to the extent of community involvement throughout the stages of planning, implementation, and oversight.

Despite this regulatory and conceptual framework, practical implementation often falls short of expectations. Numerous studies highlight persistent challenges faced by villages, including limited transparency in disseminating financial information, inadequate administrative competence among village officials, and insufficient public understanding of Village Fund procedures (Pratama, 2019; Sari & Handayani, 2021). These shortcomings frequently result in inefficiencies, weakened accountability, and, in some cases, social tensions arising from public dissatisfaction with village governance.

Within this broader context, Waena Village in Heram District, Jayapura City, exhibits similar governance dynamics. As a village receiving a relatively large fiscal transfer, Waena is required to manage Village Funds in an effective and accountable manner. In 2024, the total village budget amounted to Rp9,241,790,227, comprising Village Funds of Rp882,974,000, Village Fund Allocation (ADK) of Rp5,977,677,383, and Revenue Sharing from Regional Taxes and Retributions (BHPRD) of Rp2,381,138,844 (Waena Village Data, 2024). While this level of funding creates significant opportunities for local development and community empowerment, it also poses substantial managerial and governance challenges.

Preliminary observations suggest that Village Fund management in Waena Village has generally followed prevailing regulations, including the Minister of Home Affairs Regulation Number 113 of 2014 on Village Financial Management. However, several issues remain evident, such as limited access to public financial information, insufficient coordination among relevant stakeholders, and uneven levels of community understanding regarding Village Fund governance mechanisms. These conditions are consistent with findings from Rahman (2022), who identifies weak accountability and limited community participation as major obstacles in the implementation of Village Fund policies.

A clear research gap can be identified from this situation. While studies on Village Fund management have been widely conducted across various regions in Indonesia, empirical research focusing on Papua – particularly at the village level in Waena – remains scarce. This gap is noteworthy given the distinctive social, cultural, and political characteristics of Papua, which may significantly influence governance practices and community participation. As a heterogeneous village within an urban context in Jayapura City, Waena presents a unique setting for examining Village Fund governance.

Based on the foregoing discussion, this study seeks to address the following research questions: (1) How is Village Fund management in Waena Village, Heram District, Jayapura City implemented in relation to good governance principles? (2) What factors support and hinder the management of Village Funds in Waena Village from a good governance perspective? Accordingly, this research aims to analyze Village Fund management practices in Waena Village through a good governance lens and to identify both enabling and constraining factors. The findings are expected to contribute practically to improving village financial governance and academically to enriching the literature on Village

Fund management in Papua, a region that remains underrepresented in existing research. Ultimately, the results may serve not only the Waena community but also provide insights applicable to other villages in Indonesia striving to strengthen good governance in Village Fund management.

THEORETICAL REVIEW

Management Concept

a. Definition of Management

In general, management refers to a series of activities aimed at organizing, directing, and optimizing the use of resources to achieve specific goals. Harsoyo (1977) stated that management is the ability to identify, manage, and utilize resources effectively and efficiently to achieve established goals. This view is reinforced by Wardoyo (2015), who views management as a series of activities encompassing planning, organizing, motivating, and supervising resources.

In the context of village governance, governance is closely linked to public management, particularly village financial management. Yani (2008) emphasized that village financial management encompasses all activities involving planning, implementation, administration, reporting, and accountability. In other words, governance encompasses more than just administrative aspects, but also oversight and accountability functions.

A good management model requires a transparent, accountable village financial cycle that involves community participation. This aligns with Minister of Home Affairs Regulation No. 113 of 2014, which emphasizes that village financial management must be based on the principles of transparency, accountability, participation, and budget discipline.

b. Village Financial Management Indicators

According to Government Regulation Number 43 of 2014 concerning Villages, it explains the village financial management system, including:

1. Planning

Village financial planning is the process of determining activities, budget allocations, and priorities for development and community empowerment programs. This process is typically conducted through a village deliberation (Musrenbangdes) mechanism involving the village government, the Village Consultative Body (BPD), community leaders, and villagers (Mahsun, 2018).

2. Implementation

The implementation phase includes executing programs planned in the Village Revenue and Expenditure Budget (APBDes) document. All activities must be supported by valid administrative evidence, such as spending notes or work contracts, to ensure accountability (Bastian, 2015).

3. Administration

Administration includes recording every village financial transaction by the village treasurer using a general cash book or the Village Financial System (Siskeudes) application. This recording aims to

ensure administrative order and facilitate the audit process (Ministry of Home Affairs, 2018).

4. Reporting

Budget realization reports must be submitted periodically to district/city governments and disseminated to the public through public information media. This aims to build transparency and provide space for public oversight (Pratama, 2019).

5. Accountability

Accountability is carried out through an annual report the village government is required to announce financial information to the public, for example through information boards, billboards, or online media (Sari & Handayani, 2021).

These five indicators show that village financial management is not merely a technical activity, but rather an integral part of democratic and participatory village governance.

Village Fund Concept

According to Lili (2018), the Village Fund is an annual fiscal instrument designed to strengthen village autonomy while improving community welfare. Bastian (2015) added that the Village Fund functions as socio-economic capital that can encourage villages to become independent and progressive, provided it is managed properly.

In practice, Village Funds are directed toward priority programs, such as basic infrastructure development (village roads, bridges, irrigation channels), improving the quality of public services (integrated health posts, early childhood education), empowering the local economy (village-owned enterprise (BUMDes), entrepreneurship training), and social safety nets (village cash assistance). However, the effectiveness of Village Fund use depends heavily on the governance and integrity of village officials.

Draft Good Governance

a. Understanding Good Governance

The term good governance refers to government administration based on the principles of democracy, transparency, accountability, effectiveness, and the rule of law. The World Bank defines good governance as traditions and institutions that uphold public authority in an effective, responsible manner, and involve public participation (World Bank, 1992).

According to Mardiasmo (2018), good governance in the public sector is the application of sound governance principles to prevent corruption, improve fiscal discipline, and strengthen public services. Meanwhile, Sedarmayanti (2014) identifies five basic principles of good governance: participation, transparency, accountability, effectiveness, and law enforcement.

In the context of Village Fund management, Mahsun et al. (2018) simplified the principles of good governance into three main indicators:

b. Principles of Good Governance

Sedarmayanti (2014:5) states that the principles of Good Governance consist of: Participation, Transparency, Accountability, Effectiveness, and Law Enforcement. The following is a clarification of these principles:

- 1) Participation (*participation*): Every individual, regardless of gender, should have equal influence in decision-making processes, either directly or through representative bodies, that align with their interests and goals.
- 2) Transparency (*transparency*): Openness must be built into a structure of seamless information exchange. Processes and organizations must be available to those who need them, and information must be presented clearly and understandably so that it can serve as a tool for monitoring and evaluation.
- 3) Accountability (*accountability*) implies that decision-makers in service sector organizations and citizens are accountable to the public, as are stakeholders. These responsibilities vary based on the type of decision, regardless of whether the organization is internal or external.
- 4) Effectiveness (*effectiveness*) shows that processes and institutions achieve the results as specified, utilizing available resources efficiently.
- 5) Law enforcement (*law enforcement*) implies that regulations must be fair and applied without bias, especially regarding human rights laws and situations that are detrimental to the state.

The principles of Good Governance in Mahsun et al (2018:48) are: Transparency (*Transparency*), Accountability (*Accountability*), and Participation (*Participation*). The following is an explanation of the principle *Good Governance* as follows:

- 1) Transparency
Village governments are required to disclose financial information clearly, easily accessible, and understandable to the public. Transparency prevents abuse of authority and increases public trust (Pratama, 2019).
- 2) Accountability
Every use of Village Funds must be accounted for, both administratively and to the community. Accountability is the basis for assessing village government performance (Sari & Handayani, 2021).
- 3) Participation
Community participation is required at every stage of Village Fund management, from planning and implementation to monitoring. This involvement ensures that village programs truly meet the needs of residents (Nugroho, 2020).

These principles provide a normative analytical framework for assessing the extent to which the management of Village Funds in Waena Village complies with good governance standards.

Based on the above description, it can be emphasized that Village Fund management is not merely an administrative activity, but also a governance practice imbued with the values of participation, accountability, and transparency. Previous research has highlighted common issues such as low official capacity, weak transparency, and limited public participation (Rahman, 2022). However, studies examining the Papuan context, specifically Waena Village in Jayapura City, are still limited.

Therefore, this study seeks to enrich the literature by analyzing Village Fund management in Waena Village through a good governance approach. This analysis is expected to demonstrate how theories on village financial management and governance principles are applied in practice, including supporting and inhibiting factors specific to the Papuan socio-cultural context.

METHODOLOGY

This research useA qualitative descriptive approach was used because it aimed to deeply understand the Village Fund management process in Waena Village, Heram District, Jayapura City through the principles of good governance. The qualitative approach was chosen so that researchers could explore the meanings, perceptions, and experiences of the actors involved in Village Fund management, both village officials and the community (Sugiyono, 2016).

The research location was determined in Waena Village because this village is one of the recipients of Village Funds with a fairly large allocation in Jayapura City, making it relevant for research. Research informants were selected purposively by considering their involvement in Village Fund management, including the Village Head, village officials (secretary and treasurer), the Village Deliberative Body (Bamuskam), community leaders, and resident representatives.

TechniquecollectionData collection was conducted through in-depth interviews, participant observation, and documentation of village financial archives and related regulations. Source triangulation was used to increase data validity.

Data analysis useMiles and Huberman's (1994) model includes three stages, namely: (1) data reduction, namely filtering and organizing information obtained from the field; (2) data presentation, in the form of a descriptive narrative that connects findings with good governance theory; and (3) drawing conclusions or verification to obtain a comprehensive picture of the supporting and inhibiting factors in Village Fund management.

With methodologyIn this study, it is hoped that the findings will be valid, in-depth, and relevant to answer the problem formulation related to the effectiveness of implementing the principles of transparency, accountability, and participation in managing Village Funds in Waena Village.

RESULT

Based on the results of interviews and observations by researchers who focused on the management of Village Funds in Waena Village, Heram District, Jayapura City, and evaluated through the lens of good governance principles, as well as identifying supporting and inhibiting factors in the management of Village Funds in Waena Village, Heram District, Jayapura City, the researcher can describe this in the following research discussion.

Village Fund Management in Waena Village, Heram District, Jayapura City, Seen from a Principal's Good Governance Approach

a. Village Fund Management in Waena Village, Heram District, Jayapura City

In Waena Village, Heram District, Jayapura City, the government disburses large amounts of village funds annually, necessitating disciplined and orderly administration of village funds, from planning, implementation, administration, reporting, and accountability. In 2024, Waena Village, Heram District, Jayapura City, received a village budget of Rp. 9,241,790,227, comprising Rp. 882,974,000 in Village Funds, Rp. 5,977,677,383 in Village Fund Allocation (ADK), and Rp. 2,381,138,844 in Revenue Sharing and Regional Retribution (BHPRD). (Source: Waena Village Data, 2024)

To find out the management of Village Funds in Waena Village, Heram District, Jayapura City, seen from the principle *good governance* approach, the researcher will discuss it based on the results of interviews and observations of researchers in the field.

1) Planning

Planning is an activity carried out to prepare and determine a desired goal, including determining the programs and stages to be taken to achieve the activity's objectives. Therefore, every program activity to be implemented requires careful planning to ensure optimal implementation and on-target success. The village fund program prioritizes development and empowerment. Therefore, it focuses not only on physical village development but also on empowering village communities to develop village independence in meeting their needs and escaping the shackles of poverty.

The planning process begins with the establishment and determination of objectives, followed by the formulation of work programs to be implemented in the village. The village government implements planning to develop the village and achieve its goals. The importance of planning in village financial management is the primary foundation for achieving these goals.

The stages carried out in planning village development in Waena Village, Heram District, Jayapura City are:

- 1) Village Medium Term Development Plan (RPJMKam): the first village fund management planning process carried out by the village government, namely compiling the RPJMKam in the musrenbang forum, which becomes a reference for immediate development plans for 1 government period to find out what the needs of the people of Waena Village, Heram District, Jayapura City are.
- 2) The Village Government Work Plan (RPJMKam) or commonly referred to as RPJMKam, is an elaboration of the RPJMKam for a period of 1 year, which contains plans for the implementation of village government, implementation of development, community development and empowerment of village communities, results of evaluation of development implementation in the previous year, supra-village policy priorities or for other reasons. emergencies/natural disasters as well as new policies from the

government, both from the Provincial Government and the Municipal Government.

The draft RPJMKam of Waena Village, Heram District, Jayapura City, was prepared, discussed, and agreed upon by the Village Government, Bamuskam, and the community in the Village Musrenbang and then stipulated in the Village Regulation. The Village Regulation is stipulated by the Village Head and then promulgated in the Village Gazette by the Village Secretary.

Based on research results related to 1. Village fund management planning in Waena Village, Heram District, Jayapura City, is well underway. The planning process has been carried out as intended, with the village government involving all elements of the village community, including religious leaders, community leaders, neighborhood associations (RTs), and the general public, in contributing ideas, thoughts, and efforts to ensure the planning process runs smoothly. Therefore, Village Fund planning is in accordance with the principles of *good governance* namely participation and transparency.

2) Implementation

This is in accordance with the results of research that the implementation of village fund management in physical development and community empowerment in Waena Village, Heram District, Jayapura City has been carried out well and in accordance with the principles of Good Governance, namely from the principles of transparency and community participation, even though the funds owned by the village government are very limited, resulting in all existing work programs not being able to be implemented properly.

3) Administration

Implementation of administration According to Permendagri No. 113 of 2014, the Village Head in implementing village financial administration must appoint a village treasurer. Administration is part of the management of village funds in the form of recording and bookkeeping in the village financial administration process using documents, books, forms, and the village financial system (Siskeudes). Administration is carried out by the Village Treasurer properly and with discipline. Waena Village, Heram District, Jayapura City has input data into the Siskeudes application, so the Waena Village government, Heram District, Jayapura City still needs an assistant or companion in managing its data.

4) Reporting

Reporting relates to the process of communicating details about tasks or assignments completed during a specific time period. Based on the Regulation of the Minister of Home Affairs Number 20 of 2018, the village head submits a report on the implementation of the Village Revenue and Expenditure Budget (APB Kam) for the first semester to the Regent/Mayor through the District Head. Through the Head of Heram District, the Head of Waena Village submits a report on the implementation of the Village Revenue and Expenditure Budget (APB Kam) for the first semester to the Mayor of Jayapura. The report on the implementation of the Village Revenue and Expenditure Budget (APB Kam) for the first semester consists of a report on activity realization and a report on the implementation of the Village Revenue and Expenditure Budget (APB Kam). By integrating all reports completed in the last week of June, the report on the

implementation of the Village Revenue and Expenditure Budget (APB Kam) for the first semester, including the report on the implementation of the Village Revenue and Expenditure Budget (APB Kam) and the 2024 LRA report, has been prepared.

Financial reporting is a crucial final process within an institution. It aims to provide information on the overall implementation process and the results of the activities undertaken. The village financial reporting system offers two formats: reports submitted through the Village Financial Management System (Siskeudes) application and manual reports.

Based on the research results, the implementation of financial accountability reporting in Waena Village, Heram District, Jayapura City, carried out by village officials and submitted to the Mayor through the District Head, complies with local government regulations. This reporting includes the realization of the Village Budget (APBKam) and the General Cash Book.

5) Accountability

According to the accountability procedure quoted from the Regulation of the Minister of Home Affairs Number 20 of 2018, Article 70 explains that at the end of each budget period, the village head submits an LPJ to the regent/mayor through the sub-district head regarding the realization of the Village Budget (APBDesa). At the end of each year period, which is approximately three months after the closing of the book or in March. The Head of Waena Village, Heram District, Jayapura City sends an accountability report to the Mayor through the sub-district head regarding the realization of the Village Budget (APBDesa). Based on discussions with the Head of Waena Village, Heram District, Jayapura City, the community is also informed about the progress report and accountability report of the Waena Village Budget (APBDesa) in Heram District, Jayapura City through billboards and banners.

The results of this study indicate that accountability for the management of village funds in Waena Village, Heram District, Jayapura City is based on the results of all village fund management activities which can then be properly accounted for by the village government to the community.

b. Principles of Good Governance in Village Fund Management in Waena Village, Heram District, Jayapura City

In this discussion, the researcher uses the concept of the principles of good governance as conveyed by Mahsun et al. (2018:48), namely: Transparency (*Transparency*), Accountability (*Accountability*) and Participation (*Participation*).

1) Transparency (*Transparency*)

The concept of openness, known as transparency, allows the public to understand and have access to information about village finances. Analyzing the level of openness in this study through direct interviews and the collection of relevant documents, it was found that village fund management remains opaque. According to Minister of Home Affairs Regulation Number 20 of 2018, villages must always provide accountability reports to the public. This information includes reports on the realization of the Village Budget (APBD), reports on activity realization, outstanding tasks, remaining fund calculations, and complaint addresses.

Based on data from interviews with village officials, namely the village treasurer and with one of the residents of Waena Village, Heram District, Jayapura City and supported by related documents such as information billboards and banners. The management of Village Funds in Waena Village, Heram District, Jayapura City shows that it is not fully transparent, this is because at the planning stage, information regarding budget implementation is not conveyed on billboards or village social media. In addition, at the accountability stage, information is disseminated to the community through billboards that do not contain information about activities that have not been or are not implemented, which is not in line with Home Affairs Ministerial Regulation No. 20 of 2018. The only notification media provided by the Waena Village Government, Heram District, Jayapura City is billboards because social media and websites do not yet exist in Waena Village, Heram District, Jayapura City.

The findings of this study are in accordance with the research results of the Waena Village Government, Heram District, Jayapura City, which has implemented the principles of *good governance*, namely the principle of transparency in every stage of fund management in Waena Village, Heram District, Jayapura City.

2) Accountability (*Accountability*)

Accountability is a form of accountability by a party trusted by the community, group, or individual for the success or failure of carrying out their duties to achieve predetermined goals. Waena Village is one of the villages in the Heram District of Jayapura City, which receives government assistance in the form of village funds, which must be managed in accordance with applicable regulations. Good management will create good governance, thereby achieving the principle of accountability. The application of this accountability principle aims to serve as a benchmark or reference for the government in implementing village financial management activities.

According to the accountability procedure quoted from the Regulation of the Minister of Home Affairs Number 20 of 2018, Article 70 explains that at the end of each budget period, the village head submits an LPJ to the regent/mayor through the sub-district head regarding the realization of the Village Budget (APBDesa). At the end of each year period, which is approximately three months after the closing of the book, or in March. The Head of Waena Village, Heram District, Jayapura City, sends an accountability report to the regent through the District Head regarding the realization of the Village Budget (APBDesa). Based on discussions with the Head of Waena Village, Heram District, Jayapura City, the community is also informed about the progress report and accountability report of the Waena Village Budget (APBDesa) in Heram District, Jayapura City, through billboards and banners.

Based on the research results, the principle of accountability in the principles of *good governance* has been implemented by the Waena Village Government, Heram District, Jayapura City, in managing village funds in accordance with the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Village Financial Management.

3) Participation (*Participation*)

The participatory principle allows for community participation in village financial management, including during budget preparation, activity implementation, and monitoring. Various activities involving the community include deliberations at the neighborhood unit (RT) and community unit (RW) levels, as well as village development planning (Musrebangdes) within the Waena Village Government in the Heram District of Jayapura City.

Support is not limited to the government's role in managing village funds; the community also plays a crucial role, particularly in village deliberations. Villagers participate in providing opinions on the use and management of village funds. Therefore, the community's role cannot be ignored by the village government.

Supporting and Inhibiting Factors in Village Fund Management in Waena Village, Heram District, Jayapura City, Seen from a Principles Approach*Good Governance*

Village Fund management has supporting and inhibiting factors that influence its effective use. This was conveyed by the Secretary of Waena Village, Heram District, Jayapura City, during an interview with researchers, supported by the researchers' observations in the field:

1) Supporting Factors

Supporting factors include community participation, clear laws and regulations, and availability of resources.

- The participation of the Waena Village community in the management of Village Funds already exists and is very effective, serving as a supporting factor in the management of Village Funds in Waena Village, Heram District.
- Clear laws and regulations are a supporting factor in the management of village funds in Waena Village, Heram District, Jayapura City. For example, Law Number 4 of 2014 serves as the legal basis for managing Village Funds, as outlined in PMK No. 108 of 2024, which details the allocation, use, and distribution of Village Funds each fiscal year. Also, Permendagri No. 20 of 2018 and Permendagri No. 113 of 2014 regulate village financial management in more detail, including planning, implementation, administration, reporting, and accountability.
- The availability of resources in the Waena Village government, Heram District, Jayapura City, can be a supporting factor in the management of village funds in Waena Village, Heram District, Jayapura City.

2) Inhibiting Factors

Meanwhile, inhibiting factors include a lack of coordination, a lack of transparency, and a lack of understanding about village fund management.

- Lack of coordination is indeed a major obstacle to village fund management. Poor coordination between the village, district, and central governments can lead to various problems, such as overlapping programs, differing understanding of regulations, and slow disbursement of funds. The lack of coordination between relevant parties involved in village fund management in Waena Village, Heram District, Jayapura City, is one of the obstacles.

- Lack of transparency is one of the inhibiting factors in village fund management. This is due to the lack of open information regarding village fund management, making it difficult for the public to monitor and control the use of these funds. As a result, the potential for misuse and corruption can increase, and public trust in the village government can decline.
- Lack of public understanding regarding village fund management is one of the factors hindering effective village fund management. This limited understanding of the objectives, mechanisms, and importance of village fund management can lead to a lack of community participation in the planning, implementation, and monitoring of fund use. Consequently, the potential for village development, which could be maximized with active community participation, is hampered.

Based on the description above, supporting factors for village fund management in Waena Village, Heram District, Jayapura City include community participation, clear laws and regulations, and resource availability. Meanwhile, inhibiting factors include a lack of coordination, transparency, and a lack of understanding of village fund management.

In general, the management of Village Funds in Waena Village has complied with legal provisions and implemented the principles of good governance, although implementation has not been fully optimized. Transparency remains limited to traditional media; accountability focuses more on administrative reports than public education; and community participation remains dominated by certain groups.

These findings indicate that good governance principles have been pursued, but require institutional strengthening and innovation, particularly in the use of information technology for transparency and increasing the capacity of the public to participate actively. Thus, this study confirms Mardiasmo's (2018) theory that implementing good governance in the public sector requires a combination of regulations, human resource capacity, and participatory public support.

CONCLUSION

Based on the results of research on the management of Village Funds in Waena Village, Heram District, Jayapura City through a good governance approach, several conclusions can be drawn as follows:

1. Village Fund management has generally complied with regulations. The planning, implementation, administration, reporting, and accountability stages are carried out in accordance with Home Affairs Ministerial Regulation No. 113 of 2014. The planning and implementation process has involved the community, although this involvement is still not evenly distributed across all social groups.
2. Good governance principles have been implemented, but not optimally. Transparency is achieved through billboards and banners, but information disclosure remains limited and digital technology is not yet utilized. Accountability is reflected in regular reporting to local governments and the community, although the format is not yet fully understandable to the public. Community participation is quite high in village deliberations and development activities, but it is still dominated by certain figures, thus not being inclusive.
3. Supporting factors for Village Fund management in Waena Village include active community participation, clear regulations, and the availability of village apparatus resources. Meanwhile, inhibiting factors include a lack of coordination between stakeholders, limited transparency of public information, and low public understanding of Village Fund mechanisms.
4. Overall, the management of Village Funds in Waena Village reflects efforts towards good village governance. However, increasing the capacity of government officials, utilizing information technology for transparency, and implementing social inclusion strategies to expand community participation need to be further strengthened to ensure the principles of good governance are more fully realized.

REKOMENDATION

Based on the results of research on the management of Village Funds in Waena Village through the principles of good governance, several recommendations and suggestions can be put forward:

1. The Waena Village Government needs to strengthen information transparency mechanisms by utilizing digital media, such as the village website or official social media, so that the public can access financial data more easily, quickly, and comprehensively.
2. Village officials and the Village Consultative Body (Bamuskam) need to increase their capacity through training in village financial management and technology-based governance, so that recording and reporting can be done more accurately and accountably.
3. The Waena Village community needs to be involved more broadly, not only community leaders, but also youth and women, so that participation is more inclusive and representative in the planning, implementation, and supervision of Village Funds.

4. The Jayapura City Government is expected to strengthen its support and supervision of villages in every stage of Village Fund management, while also encouraging cross-stakeholder coordination to ensure more integrated development programs.
5. Further researchers are advised to examine other aspects of Village Fund management, for example, the effectiveness of Village Fund utilization in reducing poverty or the role of Village-Owned Enterprises (BUMDes) in supporting the principles of good governance.

FURTHER STUDY

This research still has limitations so that further research is needed related to the topic of Good Governance-Based Village Fund Management in Waena Village, Heram District, Jayapura City in order to perfect this research and increase insight for readers.

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