

Analysis of the Utilization of SISKEUDES in Realizing Good Governance in Balohli Botomuzoi Village, Botomuzoi District, Nias Regency

Cianto Waruwu^{1✉}, Fatolosa Hulu², Palindungan Lahagu³

^{1,2,3} Program Studi Manajemen, Universitas Nias, Indonesia

Abstract

Transparent and accountable village financial management is a key pillar of good governance. This study examines the utilization of the Village Financial System (SISKEUDES), the implementation of good governance principles, and SISKEUDES's contribution to governance practices in Balohli Botomuzoi Village, Botomuzoi District, Nias Regency.

Using a qualitative descriptive approach, data were collected through in-depth interviews with five key informants, supported by observation and documentation.

The findings show that SISKEUDES has been implemented in accordance with Ministry of Home Affairs Regulation Number 20 of 2018 and covers all stages of village financial management. However, the application of good governance principles remains suboptimal, particularly in transparency, community participation, and horizontal accountability. SISKEUDES mainly supports administrative compliance and has not been fully integrated with governance values. Key challenges include limited human resource capacity, inadequate IT infrastructure, and low community literacy in financial oversight.

Keywords: SISKEUDES; Good Governance; Village Financial Management; Transparency; Accountability

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✉ Corresponding author :

Email Address : ciantowaruwu94@gmail.com

INTRODUCTION

Village government is the spearhead of government administration that directly interacts with the community. In implementing regional autonomy, villages play an important role in managing finances and resources to improve community welfare (Anton et al., 2023). Therefore, transparent, accountable, and participatory village financial management becomes one of the indicators of successful good governance. The implementation of village autonomy is based on Law Number 6 of 2014 concerning Villages, which grants authority to villages to regulate and manage local community interests based on origins and local customs. Article 72 of this law explains that village finances are sourced from original village income, village fund allocation, shares from regional taxes and levies, financial assistance from central and regional governments, and other legitimate income sources (Fitriansyah & Nuryakin, 2021).

Village financial management is further regulated in Government Regulation Number 43 of 2014 concerning Implementation Regulations of Law Number 6 of 2014 on Villages, as amended by Government Regulation Number 47 of 2015. Furthermore, Ministry of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management provides technical guidelines on planning, implementation, administration, reporting, and accountability procedures for village finances. To support effective village financial management in accordance with regulations, the government through the Financial and Development Supervisory Agency (BPKP) together with the Ministry of Home Affairs developed the Village Financial System (SISKEUDES) application. This application aims to assist village governments in the financial management process from planning, implementation, administration, reporting, to accountability stages, to comply with statutory provisions (Haris & others, 2025).

With SISKEUDES, it is expected that all village financial management activities can be carried out transparently, efficiently, accountably, and easily audited, thereby supporting the realization of good governance principles as mandated in Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP). SISKEUDES becomes an important instrument in ensuring that every village financial transaction is well documented and can be monitored by various parties, including the community and supervisory agencies, to realize clean and trusted village government (Atikah et al., 2021).

Good Governance is a concept of government administration that upholds transparency, accountability, participation, effectiveness, efficiency, rule of law, and justice to realize clean, effective, and trusted government (Pratolo et al., 2022). This concept not only emphasizes government performance but also involves active community participation and synergy between the public sector, private sector, and civil society in decision-making processes and public policy implementation. According to Sri Rahayu & Alvia (2022), good governance is the process of government administration conducted based on principles of transparency, accountability, responsiveness, and public participation to create clean and effective government.

Balohli Botomuzoi Village is one of the villages located in Botomuzoi District, Nias Regency, North Sumatra Province. This village is part of the regional government structure under the coordination of Botomuzoi District and plays an important role in implementing development and village financial management at the local level. The demographic and socio-economic conditions show that the majority of Balohli Botomuzoi Village residents make their living as farmers, gardeners, and small-scale livestock farmers. Some community members also work in local services and trade sectors. The social structure of the community still upholds the values of mutual cooperation, kinship, and strong Nias customs. In terms of education, most people have completed primary and secondary education, but digital literacy and government administration management skills still need improvement. This condition makes the utilization of the SISKEUDES application important to increase efficiency and accountability of village financial management (Rakhmawati & Siti, 2020).

Based on the above description, the main problem faced by Balohli Botomuzoi Village lies in the suboptimal utilization of the Village Financial System (SISKEUDES) application in supporting the realization of good governance principles. Although the village government has used the SISKEUDES application in its financial management, implementation still faces various obstacles. Limited human resources (HR) is one significant factor, where some village officials do not yet have adequate technical capabilities to operate the system effectively (Hidayati et al., 2024). In addition, minimal supporting facilities such as computer devices, internet networks, and other technological facilities also hinder the process of input and financial reporting in a timely manner. From the transparency side, the delivery of village financial information to the community has not been fully carried out openly, so public participation in financial oversight remains low.

METHODOLOGY

Research Approach

This research uses a qualitative approach with descriptive methods to comprehensively describe the utilization of the Village Financial System (SISKEUDES) in realizing good governance in Balohli Botomuzoi Village, Botomuzoi District, Nias Regency. The qualitative approach was chosen because this study aims to understand complex social phenomena through the perspectives of actors directly involved in village financial management (Sugiyono, 2020).

Research Location and Time

This research was conducted in Balohli Botomuzoi Village, Botomuzoi District, Nias Regency, North Sumatra Province. The selection of this location was based on the consideration that Balohli Botomuzoi Village has implemented the SISKEUDES application in village financial management, making it relevant to study its implementation in the context of good governance.

Research Informants

Informants in this study were selected purposively by considering their involvement and understanding of village financial management and SISKEUDES utilization. The research informants consisted of five people as shown in Table 1 below:

Table 1. Research Informants

No	Name	Position/Role
1	Agustinus Waruwu	Village Head of Balohli Botomuzoi
2	Yunianus Waruwu	Village Secretary
3	Jasa Budi M	Village Treasurer
4	Arisman Waruwu	Head of Government Section
5	Faogona Sokhi Waruwu	Community Leader

Research informant data sources

Data Collection Techniques

Data collection in this research was conducted through three main techniques, namely:

- a. In-depth Interviews: Interviews were conducted in-depth with informants to obtain detailed and comprehensive information regarding SISKEUDES

utilization and the implementation of good governance principles in Balohli Botomuzoi Village.

- b. Observation: Observation was conducted to directly observe village financial management practices, the use of SISKEUDES application, and the interaction between village government and the community in the financial management process.
- c. Documentation Study: Documentation study was conducted by collecting and analyzing related documents, such as Village Revenue and Expenditure Budget (APBDes), village financial reports, Village Regulations, village deliberation minutes, and SISKEUDES application outputs (Harahap, 2020).

Data Analysis Techniques

Data analysis in this research uses the Miles et al (2014) interactive analysis model consisting of three stages: data reduction, data presentation, and conclusion drawing. Data reduction was carried out by selecting and summarizing interview, observation, and documentation data relevant to the research focus. Data presentation was done by organizing data systematically in descriptive narrative form that depicts the research phenomenon comprehensively. Conclusion drawing was done by identifying patterns, themes, and relationships between data to answer the research problem formulation (Rita Fiantika et al., 2022).

RESULTS AND DISCUSSION

Utilization of Village Financial System (SISKEUDES) in Balohli Botomuzoi Village Financial Management

Research results show that the Balohli Botomuzoi Village Government has implemented the SISKEUDES application in village financial management since 2017. SISKEUDES utilization covers all stages of village financial management, from planning, budgeting, implementation, administration, reporting, to village financial accountability. This is in line with the provisions of Ministry of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management.

According to Village Head Agustinus Waruwu, SISKEUDES provides significant benefits in managing village finances. This application helps the village government in conducting systematic financial recording, from the budget planning stage to the preparation of accountability reports. By using SISKEUDES, village financial reports become more organized and structured according to the format established by the government, making it easier for the verification and audit process.

Similar sentiments were also expressed by Village Treasurer Jasa Budi M who serves as the main operator of SISKEUDES. As the person directly responsible for village financial management, Jasa Budi M confirmed that this application greatly helps in recording all village financial transactions, both receipts and expenditures. SISKEUDES simplifies work because it is equipped with standard formats that just need to be filled in according to transaction data. In addition, the reports generated automatically are in accordance with reporting standards requested by the district and regency governments, thereby reducing the workload in preparing manual reports.

Village Secretary Yunianus Waruwu added that since the implementation of SISKEUDES, village financial administration has experienced quite significant improvement. The financial recording system has become neater and better

organized. All financial data is stored in a digital system, making it easier to search and trace data when needed for reporting or audit purposes. This is very different from the manual system previously used, where data search required more time and was prone to document loss.

However, SISKEUDES utilization in Balohli Botomuzoi Village still faces several obstacles that hinder optimal use. Limited human resources is one of the main challenges faced. According to Acting Head of Government Section Arisman Waruwu, not all village officials have adequate technical capabilities in operating the SISKEUDES application. Only the treasurer and village secretary understand how to use the application comprehensively. In addition, advanced training on new SISKEUDES features is rarely held, so mastery of the application does not develop and is limited to basic features only.

Another problem identified is the limitation of supporting infrastructure. Village Head Agustinus Waruwu explained that the village office only has one computer unit used for all village government operational needs, including operating SISKEUDES. This condition causes work queues and hampers productivity. In addition, internet connections in the village often experience disruptions and are unstable, especially during bad weather. This internet network instability becomes a serious obstacle in the process of uploading reports to the central system, resulting in delays in submitting financial reports to higher government levels.

Although there are various obstacles in its implementation, overall SISKEUDES has made a positive contribution in improving the efficiency and accuracy of village financial management. Financial reports generated through SISKEUDES have uniform standards, are easily understood by supervisors, and comply with the format stipulated in village financial management regulations. This shows that from the technical administrative aspect, SISKEUDES utilization in Balohli Botomuzoi Village has proceeded according to its original development purpose, although it still requires improvement in aspects of human resource capacity and supporting infrastructure.

Implementation of Good Governance Principles in Balohli Botomuzoi Village Administration

The implementation of good governance principles in village financial management in Balohli Botomuzoi Village is analyzed based on five main principles, namely transparency, accountability, community participation, effectiveness, and efficiency. Research results show that although there have been efforts to implement these principles, the implementation is still not optimal and tends to be formal-procedural.

Transparency

In the aspect of transparency, the Balohli Botomuzoi Village Government has made efforts to deliver financial information to the community. According to Village Head Agustinus Waruwu, information regarding the Village Revenue and Expenditure Budget (APBDes) has been delivered to the community through village deliberation forums and posted on the village office notice board. However, the transparency conducted is still limited to fulfilling formal obligations and has not reached the level of substantive transparency that allows the community to truly understand and oversee village financial management. There is no special media such

as a village website or other digital platform that can be accessed by the community more broadly to obtain village financial information in real-time.

Village Secretary Yunianus Waruwu acknowledged that financial information delivered to the community is still general in nature and not detailed down to budget line items. Information delivery is done more to fulfill procedural obligations rather than to facilitate community participation and oversight effectively. This is due to the absence of a structured mechanism for delivering village financial information more comprehensively and easily understood by the general public.

From the community perspective, Community Leader Faogona Sokhi Waruwu stated that although information about the village budget has been delivered in deliberation forums, the level of detail of such information is still inadequate. The community gets a general picture of budget allocation, but does not understand in detail how village funds are used for each program and activity. In addition, many technical terms in financial reports are difficult for lay people to understand. Faogona emphasized the need for simpler and more communicative explanations so that the community can truly understand how village finances are managed and utilized for village development interests.

This finding shows that village financial management transparency is still passive and not substantive. Although information has been delivered, it has not been presented in a format that is easily accessible and understood by the community. Community access to village financial information is still very limited, both in terms of delivery media and in terms of the depth of information provided. This condition indicates that the transparency principle has not been fully implemented optimally in Balohli Botomuzoi Village.

Accountability

In the dimension of accountability, the village government has prepared financial reports as a form of accountability for the use of village funds. Village Treasurer Jasa Budi M explained that village financial accountability reports are prepared every semester and at the end of the year, then submitted to the district government for verification and evaluation. The reports are made using the SISKEUDES application so that the format is in accordance with established standards and facilitates the audit process by authorized parties.

However, the accountability practiced tends to be vertically oriented to higher government levels (district and regency), while horizontal accountability to village communities is still very weak. According to Acting Head of Government Section Arisman Waruwu, the accountability reports prepared are indeed more focused on fulfilling administrative obligations to the district government, because this is a requirement that must be met to disburse village funds for the next stage. Meanwhile, for accountability to the community, it is done in annual village deliberation forums, but not as detailed and comprehensive as reports submitted to the district.

Community Leader Faogona Sokhi Waruwu provided a perspective from the community side that although the village government sometimes invites the community in deliberation forums to hear the village head's accountability report, the explanations given tend to be brief and not detailed. The community generally only listens without asking many questions due to their limited understanding of financial

report content. Faogona emphasized that there should be a more open and participatory mechanism that allows the community not only to receive reports, but also to ask questions, provide input, and oversee the use of village finances.

Another problem found is the suboptimal internal supervision system for village budget implementation. Village Head Agustinus Waruwu acknowledged that the village government does not yet have a structured internal supervisory team. Supervision of budget implementation is mostly done informally by the village head and village secretary. Yet, in accordance with the Government Internal Control System (SPIP) principles, there should be a more systematic and structured supervision mechanism to ensure that every budget use is in accordance with planning and applicable regulations.

These findings indicate that although the village government has carried out financial accountability administratively, accountability to the community is still very limited. Accountability is more vertical than horizontal in nature, and the internal supervision mechanism has not run optimally in accordance with good governance principles.

Community Participation

Community participation in village government administration, especially in financial management, is still relatively limited. Village Secretary Yunianus Waruwu explained that the community is indeed actively involved in village deliberation activities, especially at the development planning and budgeting stages. In that forum, the community conveys various activity proposals that are considered priorities and needed for village progress. However, after the planning stage is complete, community involvement in overseeing activity implementation and budget use tends to decline drastically.

The low community participation in this oversight is caused by several factors. Community Leader Faogona Sokhi Waruwu stated that the community actually has the desire to participate in overseeing the use of village funds, but they do not understand the oversight mechanism that should be carried out. So far, the community only comes when invited to village deliberation forums, and there has been no special socialization from the village government about how the community can effectively oversee village financial management. This limitation of knowledge and information causes the community to feel they do not have the capacity and authority to perform oversight functions.

Acting Head of Government Section Arisman Waruwu added that indeed there is no special forum or formal mechanism designed to facilitate community participation in village financial oversight. Community participation is mostly limited to attendance in village deliberation forums held periodically, usually once or twice a year. There has been no systematic effort to empower the community to actively participate in overseeing and evaluating program implementation and village budget use throughout the year.

This condition shows that although community participation in the planning stage is quite good, participation in the implementation, oversight, and evaluation stages is still very low. This results in the community's social control function over village financial management not running effectively. The participation principle as

one of the pillars of good governance has not been comprehensively implemented throughout the village financial management cycle.

d. Effectiveness and Efficiency

From the effectiveness aspect, the use of SISKEUDES is considered quite effective in helping village officials manage finances and prepare financial reports. Village Treasurer Jasa Budi M stated that this application greatly helps in improving work quality, especially in terms of transaction recording and financial report preparation. The recording process becomes faster and more accurate because the application is equipped with automatic formulas and validation that minimize calculation errors. In addition, the reports generated have a higher level of accuracy compared to manual systems, making it easier for the audit and inspection process by authorized parties.

SISKEUDES is also considered effective in improving village financial administrative order. All financial transactions are systematically recorded in a digital database, making it easier to trace and audit trail. This increases the credibility of village financial reports and strengthens financial management accountability to supervisors and stakeholders.

However, from the efficiency side, SISKEUDES utilization still faces various obstacles that reduce the efficiency potential that should be achievable. Village Head Agustinus Waruwu explained that the limited technical capabilities of village officials and minimal supporting facilities are the main obstacles. With only one computer unit and one person who fully masters the application, the data input and report preparation process is hampered when the officer concerned is unable to attend. This condition causes work to be delayed and reduces the time efficiency that should be achievable with a digital system.

Village Secretary Yunianus Waruwu added that although SISKEUDES theoretically can increase work efficiency, in practice there are still infrastructure constraints that hinder. Unstable internet connections cause the upload and data synchronization process to take a long time, even sometimes having to be repeated several times when connection failures occur. This actually reduces the efficiency that should be obtained from using a digital system. This infrastructure limitation becomes a serious obstacle in optimizing SISKEUDES utilization to improve village financial management efficiency.

These findings show that although SISKEUDES is effective in terms of improving administrative quality and report accuracy, its utilization efficiency is still hampered by external factors such as HR limitations and infrastructure. To achieve optimal effectiveness and efficiency, investment in apparatus capacity development and provision of adequate supporting facilities and infrastructure is needed.

Contribution of SISKEUDES Utilization in Realizing Good Governance in Balohli Botomuzoi Village

Research results show that SISKEUDES utilization provides a positive contribution in supporting the realization of good governance principles in Balohli Botomuzoi Village, especially in aspects of transparency and administrative accountability. Village Head Agustinus Waruwu confirmed that since using

SISKEUDES, village financial management has become more transparent and accountable. All financial transactions are well recorded in the system, making it easier when there are audits from external supervisors. SISKEUDES also helps the village government in presenting more credible financial reports that can be accounted for administratively.

From the technical administrative perspective, Village Treasurer Jasa Budi M explained that SISKEUDES has improved standardization and uniformity of village financial reports. The report format generated by SISKEUDES is in accordance with applicable regulations and is easily understood by supervisors, both from the district, regency, and inspectorate. This system is also equipped with validation features that help detect recording errors, so the accuracy level of financial reports increases significantly. This shows that SISKEUDES provides a real contribution in improving the quality of village financial management from the administrative aspect.

However, SISKEUDES's contribution in realizing substantive good governance is still not optimal. Acting Head of Government Section Arisman Waruwu stated that although SISKEUDES greatly helps from the administrative side and fulfilling reporting obligations, to realize good governance comprehensively, many improvements and strengthening are still needed. SISKEUDES as a technical tool or instrument has indeed functioned well, but the implementation of good governance values such as substantive transparency, horizontal accountability, and community participation requires broader efforts, not just the use of application systems.

Several inhibiting factors have been identified that cause SISKEUDES's contribution to not be maximal. First, limited capacity of village apparatus human resources is a serious obstacle. Not all village officials have the ability to operate SISKEUDES, and advanced training is rarely conducted. Second, minimal information technology facilities and infrastructure, including limited computer devices and unstable internet connections, hinder optimization of system use. Third, low levels of community understanding and participation in village financial oversight cause the social control function not to run effectively.

Community Leader Faogona Sokhi Waruwu provided a perspective from the community side that although the village government has used a digital system to manage finances, the community has not felt its impact directly. The community still has difficulty accessing village financial information because there is no platform that allows them to view financial reports easily and transparently. Faogona hopes that with a digital system like SISKEUDES, village financial information should become more open and easily accessible by the community, so that the community can actively participate in overseeing the use of village funds.

These findings indicate that SISKEUDES utilization in Balohli Botomuzoi Village still focuses on aspects of fulfilling administrative obligations and reporting to higher government levels. SISKEUDES's function as an instrument to strengthen public transparency and accountability to the community is not yet optimal. For this reason, strategic and comprehensive efforts are needed that do not only focus on technical aspects of application use, but also on strengthening apparatus capacity, providing adequate infrastructure, and increasing community literacy and participation so that good governance principles can be implemented optimally and sustainably

Utilization of Village Financial System (SISKEUDES) in Village Financial Management in Balohli Botomuzoi Village

Research results show that the utilization of the Village Financial System (SISKEUDES) in Balohli Botomuzoi Village has been implemented in accordance with the provisions of Ministry of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. SISKEUDES utilization has covered all stages of village financial management, from planning, budgeting, implementation, administration, to reporting and accountability (Dan & Azriya, 2022). This finding confirms that normatively and administratively, the Balohli Botomuzoi Village Government has complied with applicable regulations in village financial management. This is in line with the view of the Financial and Development Supervisory Agency (BPKP) which states that SISKEUDES functions as an instrument to improve administrative order and village financial management accountability (Suhardi et al., 2023). However, this research found that such administrative compliance has not been fully followed by optimization of SISKEUDES utilization as a good governance instrument. The results of this study strengthen this opinion, where limited technical competence of village apparatus and minimal information technology facilities are the main factors hindering the optimization of SISKEUDES utilization.

Implementation of Good Governance Principles in Balohli Botomuzoi Village Administration

This research shows that the implementation of transparency, accountability, and community participation principles in Balohli Botomuzoi Village is still formal and procedural. Transparency in village financial management has been carried out through delivering budget information to the community, but such information has not been presented informatively and easily understood. Accountability in village financial management tends to be oriented towards vertical accountability to higher government levels, while horizontal accountability to village communities is still not optimal. In addition, community participation in oversight and evaluation of village financial management is still relatively low, so the social control function has not run effectively (Dwiyanto, 2021). These findings show that the existence of SISKEUDES does not automatically guarantee the realization of good governance at the village level. The utilization of information technology in village financial management requires village apparatus capacity support and community empowerment so that the system used does not only function as an administrative tool, but also as a means to encourage substantive transparency, public accountability, and community participation.

Contribution of SISKEUDES Utilization in Realizing Good Governance in Balohli Botomuzoi Village

SISKEUDES utilization in Balohli Botomuzoi Village has made an initial contribution in supporting the realization of good governance, especially in aspects of financial administration and reporting (Badan Pengawasan Keuangan dan Pembangunan, 2023). However, this contribution still requires continuous

strengthening through improving human resource capacity, providing supporting infrastructure, and strengthening the role of the community so that good governance principles can be optimally and sustainably implemented.

CONCLUSION

Based on the research results and discussion regarding the Analysis of SISKEUDES Utilization in Realizing Good Governance in Balohli Botomuzoi Village, Botomuzoi District, Nias Regency, it can be concluded that the utilization of the Village Financial System (SISKEUDES) has been implemented in accordance with statutory provisions, particularly Ministry of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. SISKEUDES has been used in all stages of village financial management, from planning, budgeting, implementation, administration, to reporting and accountability, thereby improving administrative order and uniformity of village financial reporting. However, the implementation of good governance principles in Balohli Botomuzoi Village financial management has not been fully optimal. The principles of transparency and accountability have been applied procedurally, but are still formal and administrative, while the principles of community participation, effectiveness, and efficiency have not been maximally implemented in village financial management practices.

The contribution of SISKEUDES utilization in realizing good governance in Balohli Botomuzoi Village is still limited, because SISKEUDES functions more as a tool for fulfilling administrative obligations and reporting to higher government levels, compared to as an instrument to strengthen public transparency and accountability to village communities. Although SISKEUDES has improved financial administration, strengthening apparatus capacity, providing adequate technological infrastructure, and increasing community literacy and participation are needed so that good governance can be optimally realized. The main inhibiting factors affecting the suboptimal utilization of SISKEUDES are limited capacity of village apparatus human resources, minimal information technology facilities and infrastructure, and low levels of community understanding and participation in overseeing village financial management.

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