

## GOOD GOVERNANCE OF VILLAGE FUND TO ACHIEVE THE VILLAGE SUSTAINABLE DEVELOPMENT GOALS (SDGs)- SYSTEMATIC REVIEW



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### Abstract

This research aims to focus on the achievement of village SDGs through village funds. The village fund program is a strategic policy to accelerate village development based on the Village Law. Currently, village development is aligned with the concept of Sustainable Development Goals (SDGs). This policy is contained in Ministerial Regulation No.8/2022 on the priority use of village funds. The researcher's alternative solution is to apply the principles of good governance of village funds to achieve village SDGs. Therefore, this study aims to determine the theoretical application of good management of village funds to achieve village SDGs. The method used in this research is a systematic review with meta-synthesis that is expected to show theoretical solutions from previous research on accelerating village SDGs through village funds. The result of this research is that village SDGs are important in village development. The application of accounting knowledge is needed to achieve village SDGs. The use of village funds can be applied to achieve village SDGs. Using village funds with good governance can significantly influence achieving village SDGs.

**Keywords:** Accounting, Good Governance, Village SDGs, Village Funds

## INTRODUCTION

The development of villages as a government can strengthen the development of more government so in the end will strengthen the sovereignty of the Unitary State Republic of Indonesia (NKRI) (Alfirdaus, 2019). Publishing The Village Law aims to build a village in the frame to increase the well-being of public village and quality of life man as well as countermeasures poverty (Rima, 2022). The village fund program is policy strategic for the acceleration of village development-based Implementation of the Village Law arranged through Regulation Government Number 8 of 2016 concerning Change Second on Regulation Government Number 60 of 2014 concerning Sourced Village Funds from Budget State Revenue and Expenditure (Prabawa, 2016).

As goes time, development villages aligned with draft Sustainable Development Goals (SDGs) are starting implemented in Indonesia through publishing Regulation President Number 59 of 2017 concerning Implementation Achieving Sustainable Development Goals. Application SDGs on village development more strengthened with its publication Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration (Permendesa PDTT) Number 21 of 2020 concerning General Guidelines for Village Development and Village Community Empowerment, which regulates Village *SDGs* as guidelines for Village Government, BPD, and community village so that direction policy planning development village as well as activity programs priority development village based village *SDGs* data collection (Basri et al., 2022)

Sustainable Development Goals village (*SDGs* village) is effort integrated development village for the acceleration of the achievement of objective development. *SDGs* village is developed throughout the village, so all over aspect development can felt benefits to citizens village without something was missed (no one left behind). Village *SDGs* are the policy direction for village development and empowerment of village communities. The programs and activities to achieve these goals are formulated in each village meeting. The Village *SDGs* aim to create villages without poverty, villages without hunger, healthy and prosperous villages, quality village education, involvement of village women, villages worthy of clean water and sanitation, villages with clean and renewable energy, equitable

village economic growth, village infrastructure and innovation according to needs. , villages without gaps, safe and comfortable village residential areas, environmentally conscious village consumption and production, climate change responsive villages, villages that care about the marine environment, villages that care about the land environment, peaceful villages with justice, partnerships for Village Development, and dynamic Village institutions and Village culture adaptive (Handayani et al., 2023).

The government then made a policy that the priority use of village funds was directed at accelerating village SDGs which were regulated through the PDDT Village Ministerial Decree (Dana et al., 2021). The priority for using village funds in 2021 is directed at accelerating village SDGs through national economic recovery by village authority, national priority programs by village authority, and adapting to new village habits. Meanwhile, in 2021 and 2022, the priority use of village funds is directed at accelerating village SDGs through national economic recovery according to village authority, national priority programs according to village authority, and mitigation and handling of natural and non-natural disasters according to village authority (Napitupulu et al., 2023).

The priority use of village funds is part of the village RKP which serves as a guideline in preparing the village APB. Priorities for the use of village funds in the village RKP are prepared based on recommendations from the results of improving and consolidating village SDGs data, recommendations from improving and consolidating village development data through the Village Development Index (IDM), and the aspirations of village communities (Napitupulu et al., 2023)

The use of village funds for national priority programs for implementing village SDGs by village authorities is very important, especially in updating village SDGs data. By Permendesa PDTT Number 21 of 2020, it is stipulated that the entire village SDGs data collection process is funded by village funds, and can be expanded with legitimate funding sources (Febriyanti et al., 2023). In general, the results of updating the village SDGs data collection are expected to provide major changes to the mindset of preparing village development plans. So far, the preparation of the village RPJM has not been based on facts or data based on the real conditions of the village. Available village SDGs data can be used

as a basis for preparing village RKP. So that the direction of village development policy will be in line with the government above, namely at the district, provincial, and national levels (Suprianto, 2023).

Based on previous research, it is known that there are several obstacles in using village funds to achieve village SDGs, including research by (K. Kurniawan, 2021) whose results show that there are general obstacles, namely lack of community participation because people do not understand village SDGs, limited village fund budgets for village SDGs due to the large number of Other programs that must be implemented include large areas with different geographical conditions making it difficult to collect village SDGs data. The next research is research by (Basri et al., 2022) with results showing that there are still many people who do not understand the SDGs program but only know about programs such as BLT, BPNT, and PKH.

(Febriyanti et al., 2023) Research shows that a lack of knowledge and education among the public about work programs hinders economic recovery and village development planning in line with achieving the SDGs. Then (Suryani, 2022) research shows that limited village funds hinder village SDGs achievements. (Latifah & Wibowo, 2022) Shows that community understanding of SDGs influences support for implementing village SDGs programs.

The government has attempted to overcome problems related to the implementation of village SDGs which have occurred, including first, setting the direction of village development policy until 2030 through Permendesa PDTT Number 21 of 2020. Second, developing a village information system to accommodate data collection and updating of SDGs data so that it is easier to manage and analyze. Third, organize training and outreach about the SDGs both to village heads and village officials as well as to volunteers. Fifth, regularly monitor and evaluate SDGs achievements to ensure that SDGs have been implemented in all regions (Handoyo et al., 2023); (Febriyanti et al., 2023); (Latifah & Wibowo, 2022); (Suprianto, 2023).

It is felt that the efforts that have been made by the Government have not been able to resolve the existing problems as shown by the achievement of the SDGs which is still low

and not evenly distributed across all regions. Extreme poverty is an issue that has re-emerged as a condition of minimal fulfillment of basic human needs, namely food, clean water, sanitation facilities, health, shelter, education, and information. Social accountability still needs to be improved to reduce extreme poverty (Koran Tempo, 2021, downloaded 7 November 2023). Furthermore, as stated by (Maulana, 2023), a long time has passed but the SDGs still cannot overcome poverty. These things are reasons for the need to further study existing problems to find solutions for implementing village SDGs. Therefore, this research aims to theoretically investigate solutions to existing problems through the implementation of good governance in the use of village funds to achieve village SDGS.

## **REVIEW OF LITERATURE**

### **Organization Theory**

By Village Law, the government village is an organization government that formally owns its authority to organize and manage interest public village for carry out activity governance and internal development frame support achievement objective (Tahir, 2017). An example theory of appropriate organization, as stated by Henry Fayol, is regarding management organization as something supervision about resources for can succeed reach hope. Management finance good village needs management effective, efficient, and economical finance through planning, organizing, directing, and also good control (Alfirdaus, 2019)

### **Good Governance Theory**

Draft good governance in Indonesia in general interpreted as clean government. This role places the government as an agent of change in societal development, especially in developing countries. The government is also referred to as an agent of development because this change is a desired process. " Good Governance " is often referred to as "good governance" or known as "good governance" and some are familiar with the term "good governance system". Village finances are managed based on the principles of good governance, based on the Minister of Home Affairs Regulation Number 20 of 2018, the principles of managing village finances are transparent, accountable, participatory, and

carried out in an orderly and budgetary manner (Athaya, 2023); (Handayani et al., 2023); (Hidayat & Wijayanti, 2021).

### **Accounting Theory**

Management accounting is very important in the process of assessing short-term and long-term performance achievements. If performance has not been achieved, management strategies may need to be developed to overcome this. Operational supervision needs to be carried out as well as possible so that management can make the right policies. The role of accounting is important in terms of providing complete and accurate data and information, for example, financial information and reports such as invoices and balance sheets, including processing historical records to project future economic conditions. The application of management accounting can support the determination of appropriate and accountable policies to support the achievement of good governance (Wiratno & Muaziz, 2020); (Handoyo et al., 2023).

### **Village Fund Program**

Based on Law Number 6 of 2014 concerning Villages, Villages have the authority to regulate and manage government affairs and community interests and regulate the use of Village Funds. In accordance with the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 8 of 2022 concerning Priority Use of Village Funds in 2023, the use of village funds is prioritized for activity programs to accelerate the achievement of Village SDGs (Rima, 2022)

### **Village SDGs**

Village Sustainable Development Goals (SDGs) is one of the ongoing development programs prepared in a way seriously by the government. Village SDGs modify the draft of the global SDGs that were initiated United Nations (UN) by adding One point to 18 points for creating scheme life. Village SDGs are total development in which the whole village aspect can feel benefits to citizens village without something being missed (no one left behind). Points main village SDGs include: a village without poverty, a village without starving, a village healthy and prosperous, village education quality, involvement of village women, villages proper clean water and sanitation, village energized clean and renewable, growth economy village equity, infrastructure, and innovation village in accordance needs,

village without gaps, Residential areas village safe and comfortable, consumption and production village aware environment, village responsive change climate, village care environment sea, village care environment land, village peace justice, partnership for village development, as well institutional village dynamic and cultural village adaptive (Handoyo et al., 2023); (Basri et al., 2022); (Febriyanti et al., 2023); (Latifah & Wibowo, 2022); (Suprianto, 2023)

## RESEARCH METHOD

In research, this writer wants to clarify the purpose and objectives study as well as explore solutions in a way theoretical based on the results of research previously with composed guiding questions using the PICOC framework consisting of population, intervention, comparison, and outcome as well as context.

Article searches were carried out in databases sourced from international articles and national articles. The articles collected are used to review the implementation of village SDGs and the use of village funds to achieve village SDGs. Searches are determined using keywords. Keywords for Journal International are [ALL: training] "AND" [ALL: coaching] "AND" [ALL: SDGs or accounting or good governance]. Meanwhile, the keywords used for Journal National are "SDGs village", "Village funds", and [Village Funds: Good governance, Accounting].

Searching for articles/journals as literature is carried out by searching the database according to predetermined criteria. From this search, an initial screening is then carried out based on the title to identify any duplicate downloads that are not used. The remaining articles were then processed using the Mendeley application (<https://www.mendeley.com/download-desktop/>) to perform initial screening based on the abstract.

Search results successful article collected Then manual screening was carried out with criteria inclusion as following: journal internationally in 2015-2023 with consideration for now development draft SDGs, journal national in 2017-2023 with consideration of new SDGs programs start held in 2017, relevant with objective study or can answer question guide criteria quality and articles in Indonesian and English.



Apart from that, it is also determined criteria exclusion for can rule out articles or journals that aren't relevant among others as following: article or journal international before 2017, article No answer question guide criteria quality (no relevant), articles other than Indonesian and English, at the event found article double so only one of them is used. At the stage of evaluation quality study be equipped to use the PRISMA method (Preferred Reporting Items for Systematic Reviews and Meta-Analyses)

The results of the research quality assessment selection obtained were then carried out by a coding process by reading the articles one by one to provide coding for quotations that followed the research objectives. Next, data synthesis was carried out by analyzing the coding obtained thematically based on guiding questions.

Interpretation results in qualitative data processing are displayed in the form:

1. Publication trend graph by year to determine publication trends over time on the topic in this research.
2. Literature topic distribution graph to determine the distribution of topics based on *keywords* or research questions so that you can identify topics that can be researched and developed further.
3. Word Cloud automatically identifies keywords in all articles based on patterns, text, and themes of articles as a reference for coding.
4. Framework for giving description results in data synthesis and simplification in withdrawal conclusion.

The use of computer applications as a tool for data analysis in this study includes the Mendeley application and ATLAS.Ti software version 8. The Mendeley application was used during the initial screening. This application helps to display the research title, researcher, year of research, and abstract, making it easier for researchers to find duplicate and irrelevant literature based on the abstract.

ATLAS.Ti Software version 8, on research This ATLAS. Ti software version 8 works as device soft ones only complete Skills researcher However No replace Skills study. The primary tool for analyzing qualitative data is the researcher and not the software. Analysis was carried out from excerpts from articles that had successfully been coded for several



relevant articles. Furthermore, the quotations are analyzed thematically based on guiding questions, the final result of which will be a network description of the ATLAS.Ti software as a research conceptual framework.

## RESULTS AND DISCUSSION

### Clarify aims and objectives.

In research, this writer wants to know as well as explore a solution in a way theoretical based on the results of relevant research with identifying guiding questions using the PICOC framework which consists of population, intervention, comparison, and outcome as well as context.

**Table 1.**  
**PICOC Framework**

<b>PICOC</b>	<b>Description</b>	<b>QR</b>
Population	Research on SDGs	QR1
I intervention	Research on the use of village funds	QR3
Comparison	Research on the use of village funds in good governance	QR4
O outcome	Research on the use of village funds has been proven to accelerate the achievement of SDGs	QR2
C context	Other research related to this research is about accounting and good governance.	QR 2

Source: PICOC Framework Compiled by Researchers

Based on the PICOC Framework, researchers prepared guiding questions (Question Research/QR) to assess literature quality criteria, including:

QR 1 = Does the literature provide a picture of village SDGs as important in village development?

QR 2 = Does the literature show that the application of accounting knowledge and good governance is necessary to achieve village SDGs?

QR 3 = Does the literature show that the use of village funds can be applied to achieve village SDGs?

QR 4 = Does the literature provide information that the use of village funds in a good governance manner can provide great leverage in accelerating village SDGs achievements?

## Search Process

The database comes from international articles and national articles. The articles collected are used to review the implementation of village SDGs and the use of village funds to achieve village SDGs, are as follows:

**Table 2.**  
**Journal Article Database**

No	Databases	
1	MDPI	<a href="https://www.mdpi.com/">https://www.mdpi.com/</a>
2	ScienceDirect	<a href="https://www.sciencedirect.com/">https://www.sciencedirect.com/</a>
3	Sage	<a href="https://journals.sagepub.com/">https://journals.sagepub.com/</a>
4	Jstor	<a href="https://www.jstor.org/">https://www.jstor.org/</a>
5	Researchgate	<a href="https://www.researchgate.net/">https://www.researchgate.net/</a>

Source: Database Recapitulation

Based on the database above, searches are determined using keywords. Keywords for Journal International are [ALL: training] "AND" [ALL: coaching] "AND" [ALL: SDGs or accounting or good governance]. Meanwhile, the keywords used for Journal National are "Village SDGs", "Village Funds", and [Village Funds: Good Governance, Accounting].

Search result articles from a number of the databases above match the keywords manual screening is carried out via related titles with study with criteria inclusion as follows: journal internationally in 2015-2023 with consideration for know development SDGs concept, journal national in 2017-2023 with consideration of new SDGs programs start held in 2017, relevant with objective study or can answer question guide criteria quality and articles in Indonesian and English.

Apart from that, it is also determined criteria exclusion for can rule out articles or journals that aren't relevant among others as following: article or journal international before 2017, article No answer question guide criteria quality (no relevant), articles other than Indonesian and English, at the event found article double so only one of them is used.

The stages of implementing a systematic review which is divided into three stages, namely planning, conducting, and reporting. The planning stage involves identifying gaps and formulating research questions, then developing a review protocol and preparing related literature before the review begins. The next stage is the conducting stage, identifying

appropriate literature using tools in the form of qualitative research software with ATLAS.Ti version 8, selecting appropriate research subject matter, carrying out data extraction, assessing the quality of the research, and synthesizing (meta-synthesis) the data to link the appropriate evidence.

Mendeley application is used during initial screening. This application helps to display the research title, researcher, year of research, and abstract, making it easier for researchers to find duplicate and irrelevant literature based on the abstract. ATLAS.Ti software version 8, in this research ATLAS.Ti software version 8 functions as software that only complements researcher skills but does not replace research skills. The primary tool for analyzing qualitative data is the researcher and not the software. Analysis was carried out from excerpts from articles that had successfully been coded for several relevant articles. Next, the quotations are analyzed thematically based on guiding questions, the final result of which will be a network description of the ATLAS.Ti software as a research conceptual framework.

### **Evaluate Quality Study**

Search articles/journals as literature done with search databases including MDPI, Scimedirect, Jstor, Sage, and Researchgate by criteria that have been determined. From the search the success obtained as many as 120 articles. Furthermore, screening began based on the title to identify existing duplication, so found as many as 2 articles duplication moment downloading (download) which is not used. The rest of the article a total of 118 articles were processed to stage further. Articles the Then processed with the use Mendeley app (<https://www.mendeley.com/download-desktop/>) for screening beginning based on the abstract. Initial screening results based on the fill abstract found as many as 4 articles Not relevant to objective research, so the remainder of the article as many as 114 got processed to stage Next, it is processed using ATLAS. Ti software version 8 with method done export the data then be read One one by one for provide coding against citations to relevant articles. A feasibility test was carried out to identify literature that could be used for further analysis based on inclusion and exclusion criteria. After reading it carefully, it was found that 6 articles were less relevant for use, so the remaining 108 articles could be processed to the next stage, namely coding, where the author obtained 11 codes that were related to the

research objectives. The results of data recapitulation based on journal article databases are presented in the form of search process results and reviews to determine the number of journal articles from each relevant database based on the screening stage.

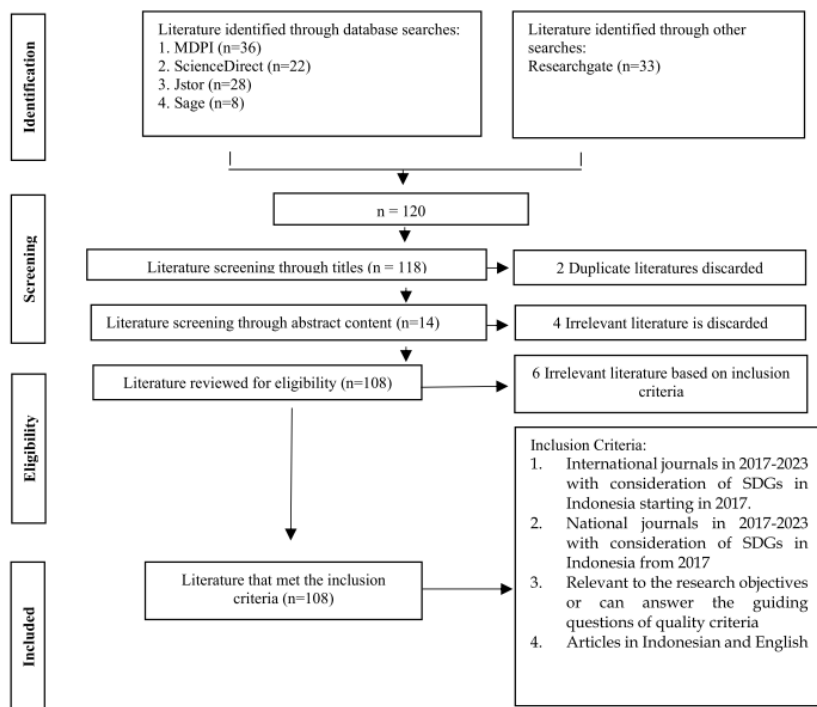
**Table 3.**  
**Search Process Results**

Stage	Journal Article Database					TOTAL
	MDPI	Science Direct	Jstor	Sage	Researchgate	
<b>Downloads</b>	36	22	9	8	45	120
<b>Stage 1 (duplication)</b>	36	22	9	8	43	118
<b>Screening 1</b>	36	22	9	8	39	114
<b>Screening 2</b>	36	22	9	8	33	108
<b>Number of Relevant Articles</b>						<b>108</b>

Source: Processed Research Data

**Prism Method**

Stage selection be equipped to use PRISMA method (Preferred Reporting Items for Systematic Reviews and Meta-analyses).



**Figure 1.**  
**Use of the PRISMA Method**

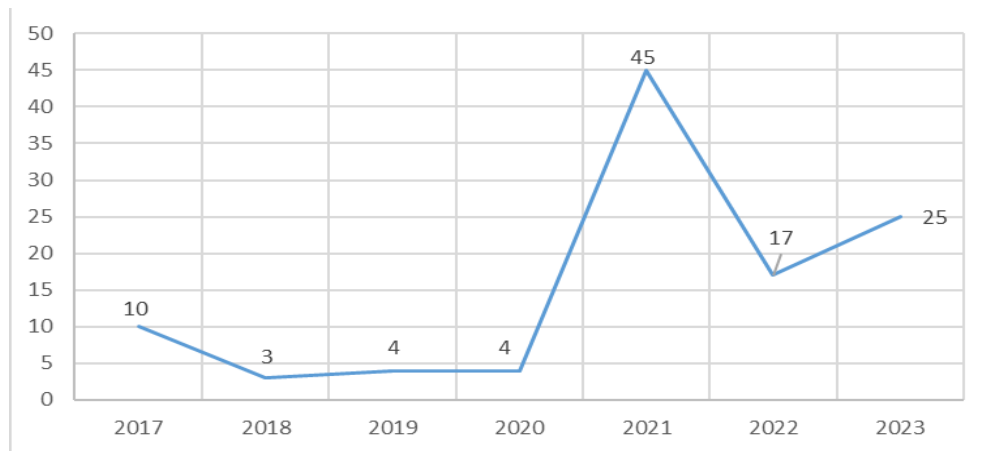
## Data Synthesis

Data synthesis is used to obtain integration results study Previously, systematic review research was possibly done with method meta-synthesis that compares themes common and unique with the critical realist approach so the data is not connected with the theory abstract However with phenomenon real research previously (Hadi et al., 2020)

## Interpretation of Data Processing Results

### Publication Trends

From literature data as many as 120 articles or journals from 2017 until 2023 related topics with comprehensively achieving the SDGs in general, Village SDGs, and good governance in managing village funds Keep going experience enhancement as can seen in Graph 1. This makes researchers confident that this research topic will continue to develop with various novelties as times develop and change.



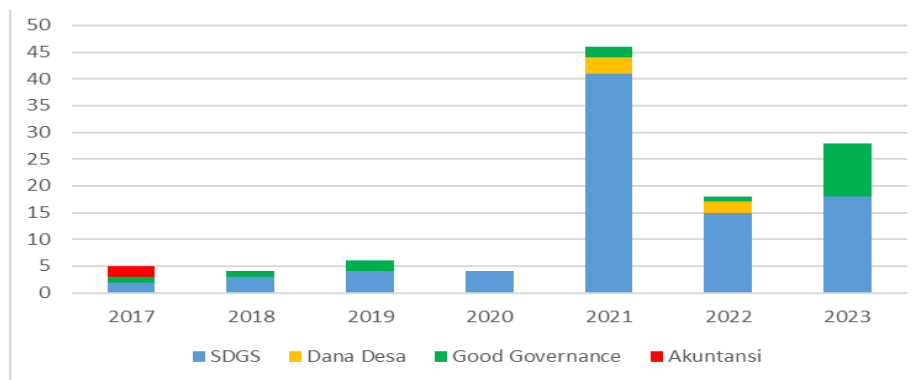
**Figure 2.**

### Publication Trends from 2017 to 2023

Source: Processed Research Data

### Distribution of Literature Topics Based on Research Year

The distribution of literature topics based on research year is as shown in the diagram below:



**Figure 3.**  
**Distribution of Literature Topics**  
Source: Processed Research Data

Based on the graph above is known that topics about SDGs by as many as 86.11% (93 articles) and topics about Good Governance of village funds were discussed in literature by as much as 17.59% (19 articles). However, in studies, and literature few discuss it utilization of village funds in good governance for achieving the SDGs by 4.62% (5 articles) and by 2.78% (3 articles) which discuss application accountancy in achieving the SDGs. Still, the small availability of research data about the implementation of good governance village funds for achieving village SDGs shows that studies like This Still Own Potency developed more carry-on.

### Word Clouds

When doing qualitative data processing by giving coding to important quotations in the literature, selecting coding using a help word cloud. Function from word cloud that is identify keywords in a way automatic throughout the article, based on pattern, text, theme exported articles in ATLAS.Ti software version 8. Keywords in a word cloud can become a reference in giving code. Then researcher gives code manually with reads one by one to get it For the analysis process is carried out more carry on. The Word cloud results can be: seen in Fig the following 4:





planning is based on factual conditions in the village (Febriyanti, 2022; Kurniawan, 2021; Latifah, 2022; Natalia, 2023; Fajar, 2022; Maulana, 2022).

Apart from that, villages that focus on SDGs can make it easier for higher institutions, namely ministries/institutions, provincial and district governments, and the private sector to support village development. The village SDGs are targeted to be achieved by 2030 with details according to the village's willingness to choose development priorities according to factual data, for example, a village without poverty and hunger so that residents and stakeholders can easily determine the direction of development to create a village like that (Handoyo et al., 2023).

### **The Application of Accounting Knowledge is Necessary to Achieve Village SDGs**

Based on the references carried out in the analysis, it is known that 2.78% (3 articles) discuss the application of accounting knowledge and good governance which is important in achieving village SDGs. The application of accounting is a "value reporter, as well as a value creator and value protector" which can provide information that the village's values are maintained by the commitment to achieve the village's SDGs. So that all activity programs prepared can have a positive impact on improving the community's economy (Wiratno & Muaziz, 2020); (Alfirdaus, 2019); (Ayu Purnamawati et al., 2023)).

### **The Use of Village Funds Can Be Applied to Achieve Village SDGs**

A total of 4.62% (5 articles) discussed the use of village funds aimed at achieving village SDGs. Almost the entire article refers to regulations regarding the priority use of village funds, including Permendesa number 13 of 2020 concerning Priority Use of Village Funds in 2021 which continues to prioritize the welfare of village communities and improving village economic conditions as well as handling Covid-19. So, the use of village funds is focused on three Firstly, national economic recovery by village authority, which consists of establishing, developing, and revitalizing BUMDes, providing village electricity, and developing productive economic businesses, especially those managed by BUMDes. Second, national priority programs according to village authority include village data collection, potential and resource mapping, development of information and communication technology, development of tourist villages, strengthening food security, and preventing

stunting in villages and inclusive villages. Third, the priority of village funds is to make villages safe from Covid-19.

In 2022 the implementation of priority use of village funds will increasingly be prioritized for handling the COVID-19 pandemic by PDPT Village Minister Regulation number 7 of 2021 concerning Priority Use of Village Funds in 2022. Efforts to achieve SDGs in the situation and conditions of the Covid-19 pandemic are not easy, so their use of Village funds in 2022 are prioritized to finance activities that support the achievement of SDGs related to national economic recovery activities, national priority programs, and mitigation and handling of natural and non-natural disasters. Priorities for the use of village funds in 2022 will continue until 2023, namely national economic recovery according to village authority, national priority programs according to village authority, and mitigation and handling of natural and non-natural disasters according to village authority.

In 2024, based on Permendesa PDPT number 7 of 2023 concerning priorities for the use of village funds in 2024, the focus of village development will change compared to 2022 and 2023. In 2024 the focus of village development will be on meeting basic needs, building village facilities and infrastructure, developing local economic potential, as well as sustainable use of natural resources and the environment. In this case, community empowerment is directed at encouraging active participation in proposing village SDG acceleration activity programs funded by the village fund program.

Based on the things above, it can be concluded that the use of village funds can be believed to accelerate the achievement of village SDGs. The government has issued priority regulations on the use of village funds to achieve village SDGs and this shows that the strategy prepared by the government to achieve village SDGs through the use of village funds has indeed proven effective in overcoming the problems that have occurred so far. So that in the future it can continue to achieve village SDGs targets in 2030 (Basri et al., 2022); (Handayani et al., 2023); (Andari, 2021); (Arifin et al., 2022); (K. Kurniawan, 2021).

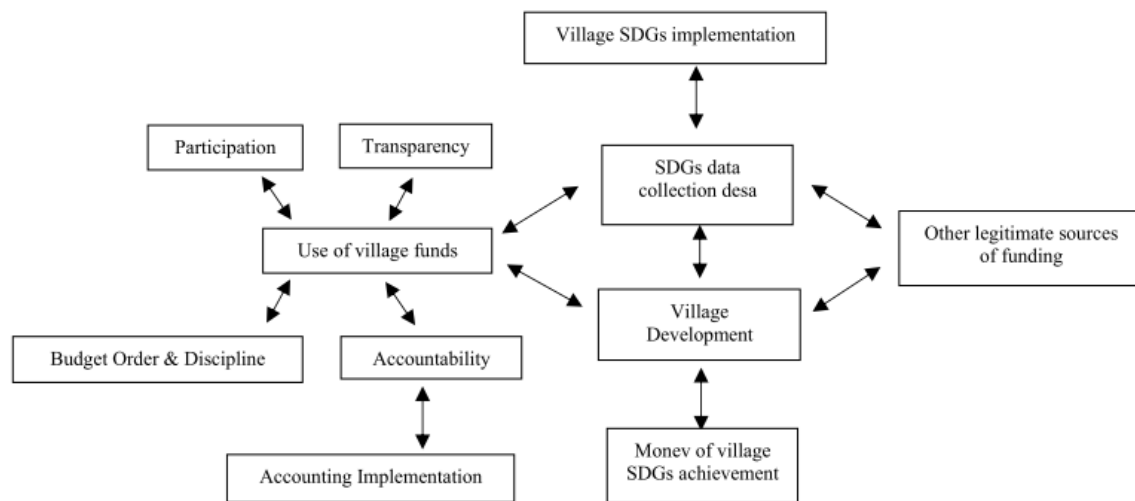
### **Using Village Funds in a Way Good Governance Can Give Power Big Leverage in Achieving Village SDGs**

A total of 17.59% (19 articles) discussed it Regarding the use of village funds in a good governance manner, it shows that every rupiah spent can be accounted for for its use in

achieving goals based on applicable regulations because it has implemented the principles of good governance. The principles of good governance in the use of village funds include accountability, transparency, community participation, and budget order and discipline. This shows that the use of village funds is by the agreed village development plan and can be accounted for without any misuse. As previously known, the priority for using village funds starting in 2021 is focused on achieving village SDGs, so the use of village funds carried out in a good governance manner will provide greater leverage for achievement, because it can prevent irregularities in the use of village funds that are not by SDGs objectives. Village. In this case, good governance ensures that village development planning is by SDGs data collection (evidence) based on community needs while ensuring that development implementation is by established plans with results (output) that can be assessed accountably by applicable rules and regulations so as not to cause problems. Audit findings (Handoyo et al., 2023); (M. R. Kurniawan et al., 2023); (Napitupulu et al., 2023); (Rima, 2022).

**Framework for Implementing Good Governance Use of Village Funds for Increase Achieving SDGs with Village Funds.**

Based on the results of the findings study can structure the framework using keywords coding analysis qualitative from all over-processed literature using the application ATLAS.Ti like can be seen in the picture following:



**Figure 5.**

**Framework for Implementing Good Governance Use of Village Funds to Increase Village SDGs Achievement**

Source: Data Processing Results from ATLAS.Ti Version 8 Software

## Discussion

The village fund program is a breakthrough in accelerating village development as a form of strengthening the Unitary State of the Republic of Indonesia (NKRI) which is carried out starting from the smallest government. Over time the village development strategy was adapted to the concept of Sustainable Development Goals (SDGs) that are believed can direct the development village so that the impact is very beneficial for the enhancement well-being public. Therefore The use of village funds in village development needs for aligned with village SDGs so that results are achieved more appropriately for the fulfillment needs public based on actual data (evidence) (Handoyo et al., 2023).

In this research, several important things were found, namely that the implementation of SDGs is important in implementing village development. This is by previous research which states that over time, SDGs are the latest method that has become the standard reference in implementing development. Previously, SDGs were implemented in the context of implementing national development, but then they continued to be applied to village development (Febriyanti et al., 2023); (K. Kurniawan, 2021); (Latifah & Wibowo, 2022); (Napitupulu et al., 2023); (Fajar et al., 2022); (Alfirdaus, 2019)).

The implementation of SDGs also needs to be supported by the application of accounting knowledge because village development referring to SDGs cannot be separated from village financial management to use the budget as best as possible to provide sufficient funding for village development. Village financial management includes an accounting cycle that is carried out starting from planning, implementation, administration, reporting, and accountability (Wiratno & Muaziz, 2020); (Ayu Purnamawati et al., 2023)

The use of village funds can accelerate the achievement of SDGs. This is because the entire focus on the use of village funds is prioritized for implementing programs to achieve the SDGs. The implementation of the program is of course adjusted to village authority, including the readiness and capabilities of each village. The government issuing regulations regarding priority use of village funds to achieve SDGs means that there is no other alternative for villages to determine development directions that do not meet community needs or even deviate from the objectives of receiving village funds (Basri et al., 2022); (Handayani et al., 2023); (Andari, 2021); (Arifin et al., 2022); (M. R. Kurniawan et al., 2023).

Implementing good governance in the use of village funds is the right thing because it can accelerate the achievement of village SDGs. This follows various references and research which state that good governance in managing village funds will lead to success in the use of village funds. The village funds used to implement SDGs acceleration activity programs will have a direct impact on SDGs achievements. (Basri et al., 2022); (Handayani et al., 2023); (Andari, 2021); (Arifin et al., 2022); (Odagiri et al., 2020).

Based on the entire series of research, can be used to develop a research framework so that the research results can be more easily understood. Based on the framework that has been prepared, it can be seen that the implementation of village SDGs provides appropriate data input regarding community needs in detail based on the realities that occur in the community. This can be used to prepare development plans. In principle, village development can use village funds or other sources of funds, however, the use of village funds is the most important thing and needs to be ensured that it is done correctly to prevent fraud or give rise to audit findings. Furthermore, after village development has been successfully implemented, of course, monitoring and evaluation still need to be carried out toward achieving the SDGs (Mustafa & Afrianto, 2022).

In village development activities that originate from village funds, the use of village funds must be carried out in a good governance manner. This has been regulated in various regulations to ensure that the principles of good governance are implemented, namely accountability, transparency, community participation, and budget order and discipline. In this case, accounting science also plays an important role, especially in ensuring that the use of village funds is carried out in an accountable manner (Basri et al., 2022); (Handayani et al., 2023); (Andari, 2021); (K. Kurniawan, 2021).

## **CONCLUSION**

The results of this research can be taken as a conclusion, namely that village SDGs are important in village development. The application of accounting knowledge is necessary to achieve village SDGs. The use of village funds can be applied to achieving village SDGs. The use of village funds in a good governance manner can provide great leverage in achieving village SDGs. Limitations to this research include: The results of this research investigate a

theoretical review of the implementation of good governance in the use of village funds to achieve village SDGs. So, if necessary, it can still be continued with new research that tests the results of the investigation in this research by conducting FGDs or through surveys of parties involved in managing village funds and parties implementing village SDGs, This research still examines it in general and has not considered aspects that could influence achievement in terms of development village index status, This research has not considered regional or geographical aspects of villages, for example in Java and outside Java or in the mountains and coastal areas, these factors can be studied in more detail in further research.

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