

***Implementation of Good Governance Principles in Financial Management in
the Jubung Village Government, Sukorambi District, Jember Regency***
Avisenna Harkat, S.E., M.M.

Dela Puspita
*Study Program of Public Sector Accounting
Majoring of Business*

ABSTRACT

This study aims to analyze the implementation of good governance principles in the financial management of Jubung Village, Sukorambi District, Jember Regency. This research used a descriptive qualitative approach with data collection techniques through interviews and documentation. The results showed that, at the planning stage, participation was implemented through hamlet meetings and Village Development Planning Meetings (Musrenbangdes), as well as the preparation and publication of the Village Revenue and Expenditure Budget (APBDes). At the implementation stage, the community was involved as workers through the Activity Management Team, while budget management was carried out using the Village Budget Plan. At the administration stage, financial records were managed systematically using the General Cash Book and the Siskeudes application. At the reporting stage, the realization report of the APBDes was submitted periodically to the regional government and publicly disclosed to the community. At the accountability stage, the accountability report was established in the form of a Village Regulation and submitted to the Regent and the Village Consultative Body. Overall, the financial management of Jubung Village has implemented the principles of participation, rule of law, accountability, and transparency at every stage in accordance with the Regulation of the Minister of Home Affairs Number 20 of 2018.

Keywords: *Implementation, Principles of good governance, Village Financial Management*