

Charismatic Leadership, Apparatus Competence, Legislative Role in The Implementation of Good Village Governance and its Impact on Village Government Performance

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Abstract. Previous research has been conducted on the factors that influence the implementation of good village governance and village government performance. However, these studies have only been carried out partially. As a novelty, this research aims to examine the influence of charismatic leadership, the competence of village officials, and the role of village legislative institutions in implementing good governance and its impact on village government performance. We conducted this research using quantitative methods. Data was obtained through a survey using questionnaires to the Village Head, Village Secretary, Head of Finance, and Chair/members of the Village Consultative Body in all villages in Kulon Progo Regency. We analyzed the data using the SmartPLS application version 3.2. This research found that Charismatic leadership, competent village officials, and the role of village legislative institutions greatly determine the implementation of good village governance and the performance of village government, both directly and indirectly. The findings of this research provide important notes to the government, especially village governments, regarding the factors that influence the implementation of good village governance and the performance of village governments, especially in managing Village Funds.

Keywords: charismatic leadership, good village governance, village performance.

1 Introduction

The enactment of Law Number 6 of 2014 was the starting point for changes in village governance and the national development paradigm. Villages are no longer placed as objects but as subjects of development. Villages are given greater opportunities to organize their government and distribute development evenly. It is hoped that equitable development will have an impact on increasing the welfare and quality of life of village communities, eliminating disparities between regions, and minimizing poverty rates and other social problems [1]. One of the indicators used to measure the level of equal distribution of welfare and development is to

look at the status of the village in the Village Development Index (IDM). Mandiri Village has the highest village status in IDM. In other words, through this regulation, the central government aims to encourage every village to grow well from villages with the (lowest) status of "very underdeveloped" to villages with the (highest) status of "independent". To realize these development goals, the central government mandates the distribution of Village Funds. From 2015 to 2022, Village Funds amounting to Rp. 400.1 trillion, which was distributed to 74,594 villages throughout Indonesia (djob.kemenkeu.go.id). The distribution of Village Funds to village governments has implications for increasing demands for accountability and performance of village governments. Village government performance must be more economical, efficient, and effective [2], and well must be oriented toward performance, not policy [3]. Furthermore, the law requires every village government to implement the principles of good governance which include being accountable, transparent, professional, effective and efficient, clean, and free from collusion, corruption, and nepotism. In the context of village government, the term good governance is often referred to as good village government [4] [5]. By implementing the principles of good village governance in village governments, it is hoped that village government performance will increase, equitable development will be realized, and community welfare will increase.

However, the implementation of good village governance in Indonesia is still far from successful [6]. It is suspected that there are still many cases of corruption and misuse of policies and services that make things difficult for society. Indonesian Corruption Watch (ICW) discovered several corruption cases in Indonesia in the first semester of 2020, where 1,043 defendants were tried at various court levels in Indonesia. Of this number, it was recorded that the number of village officials who committed the most corruption was 263 people. [7]. Furthermore, the Deputy Chair of the Corruption Eradication Commission (KPK), said that irregularities in the management of Village Funds were found, among other things, in the form of procurement of fictitious goods and services, budget inflation, exclusion of the community in village meetings, use of village funds for personal gain, as well as weak supervision and embezzlement of officials' salaries. This data strengthens the allegation that the implementation of good village governance in village governments as a prerequisite for improving village government performance has not been implemented as expected. So it is not surprising that the village government is currently in the public spotlight in. Therefore, the issue of village government performance and the implementation of good village governance in the village government with various factors that influence it is crucial as a topic of discussion [8]

Research is a development of previous research (such as [9]; [10]; [11]) which partially tested the influence of leadership style factors, commitment organization, organizational culture, competency of village officials and the role of the village legislative body in the implementation of good governance and village government performance. As a novelty, this research uses the charismatic leadership variable as a proxy for leadership style. In an organizational context, charismatic leadership is proven to have a positive impact on organizational performance [12], and has a huge influence in creating change to achieve its goals [13]. Therefore, charismatic leadership is thought to influence in implementation of good village governance and improve village government performance. Apart from that, this research also tests whether the good village governance variable is able to mediate the charismatic leadership variable, the competence of village government officials, and the role of the village legislature in improving village government performance in managing Village Funds.

Research was conducted in all villages in Kulon Progo district with the consideration that the district was proven to be able to maintain "A" accountability status for 5 consecutive years. The

results of this research succeeded in proving that: 1) there is a direct influence between charismatic leadership, the competence of village officials, and the role of the village legislative body in the implementation of good village governance. 2) there is a direct influence between charismatic leadership, the role of the village legislative body, and the implementation of good village governance on the performance of the village government. Regarding indirect influence or mediation, this research succeeded in proving that the implementation of good governance is able to fully mediate the relationship between the competence of village officials the role of the village legislature, and the performance of the village government. Furthermore, the implementation of good village governance has also been proven to be able to partially mediate the relationship between charismatic leadership and village government performance. The results of this research complement the findings of previous research in the field of implementing good governance and the performance of village governments, especially in managing village funds.

Literature review and hypothesis development

Stewardship theory

Stewardship theory explains that management in carrying out its duties is not based on individual interests, but is based on the public interest as the main goal ([14] in [15]). Stewardship theory describes that management can behave well to benefit many parties to create a strong relationship between organizational satisfaction and success. The implication of stewardship theory in this research is to describe the existence of village government as a public sector organization that can be trusted, accommodates community aspirations, provides good services, and is responsible for the trust entrusted to it by the community. So village government officials are required to be competent (have sufficient competence) so that they can manage the resources and funds they have to realize the goals of the village government organization, namely increasing development and welfare evenly. In an organization, leadership is also needed that has a vision for the future and can influence and direct all existing village officials so that they work according to their respective targets to achieve the organization's goals. Apart from the two factors above, in terms of internal village government institutions, the existence of the village legislature also has an important role in overseeing the process so that organizational goals can be optimally achieved.

Performance Village government

Performance is the magnitude of achievement from the implementation of an activity, program, or policy in achieving the goals, objectives, mission, and vision of the organization as stated in the strategic plan, called performance. The success of public organizations can be measured not only by internal measures produced by public organizations or governments, such as target achievement but also by external measures, such as community values and standards. If a public organization's actions are appropriate and follow the ideals and norms of society, it is considered to have [16]. According to [17], village government performance variables are measured by several performance indicators of public sector organizations, namely Productivity, Service Quality, Responsiveness, Responsibility, and Accountability.

leadership in implementing good governance and village government performance

According to [18], leadership style is a behavioral norm that is owned and demonstrated by an organizational leader in influencing other people or employees (subordinates). Leadership style

cannot be separated from how the leader plays a role and is responsible for bringing the organization toward success. A leader will show his leadership style in certain situations, either through words, attitudes, or behavior. A strong leadership style will bring the organization forward and be able to solve existing challenges. Leadership style has a direct impact on the productivity of government officials to provide optimal services to the community. The demand for implementing good village governance requires a change in the paradigm of all village government stakeholders. Implementing good village governance requires a type of leader who is able to bring about change at both the organizational and individual levels to achieve the stated organizational goals.

One type or style of leadership is charismatic leadership. Charismatic leadership is defined as a type of leader who is able to motivate based on the commitment and emotional identity of organizational members through their vision, philosophy, and style. Charismatic leaders play an important role in creating change, and breakthroughs to achieve organizational performance [19] Charismatic leaders are visible in the way they talk, walk, and act. A charismatic leader has strong beliefs and is able to communicate ideas and values clearly and firmly, to eliminate the doubts of organizational members. Furthermore, explains the main characteristics of charismatic leaders include: a) self-confidence, b) having a big vision for the future of the organization, c) the ability to communicate the vision and mission clearly, and d) having strong commitment and belief. Strong towards the organization's vision and brave enough to take risks, e) likes breakthroughs, f) is an agent of change, g) is sensitive to environmental conditions, h) has a relationship with a sense of collective identity, and i) appears as a role model for followers or members of the organization under him This research will examine the influence of charismatic leadership on the implementation of good governance and village government performance.

H1a: There is a positive influence of charismatic leadership on the implementation of good village governance

H1b: There is a positive influence of charismatic leadership on village government performance

Competence of village officials in implementing good governance and village government performance

Competency is knowledge in the form of education, skills, and experience, as well as work ethic. Competency is also a collection of productive elements, expertise, and skills in an organization to reflect itself differently from competitors. Organizations must determine the level of competency required for various tasks and determine these needs at the level that requires knowledge and skills. [20]. Regarding human resource competency concerning good governance and performance, [21], found that human resource competency influences the implementation of good corporate governance. Furthermore [22] Found that human resource (HR) competency influences village government accountability. Based on previous research findings, this research will examine the influence of village apparatus competence on implementing good village governance and village government performance.

H2a: There is an influence of village apparatus competence on the implementation of good village governance

H2b: There is an influence of village apparatus competency on village government performance.

The role of village legislative institutions in implementing *good governance* and village government performance

Based on Law Number 6 of 2014, the Village Consultative Body (BPD), or what is known by other names is an institution that carries out government functions in the village. The BPD consists of representatives of village residents based on regional representation determined democratically. Specifically, as stated in Minister of Home Affairs Regulation Number 110 of 2016, the aim of establishing BPD is to encourage community participation in village development, as well as encourage the realization of good governance in villages. In carrying out its duties, the BPD carries out several functions, including first, carrying out a legislative function, namely discussing and agreeing on village regulations with the village head. Second, carrying out the participation function, namely exploring, accommodating, managing, and channeling the aspirations of village communities, especially in terms of development planning. Third, carry out a supervisory function both on the performance of the village head and evaluation of government administration, especially regarding the implementation of village development policies and programs. In this way, the BPD plays a role as a working partner for the village government in achieving better village development goals. This research uses the term village legislative institution to replace the term Village Consultative Body (BPD) because of the similarity in function to the People's Consultative Council as a legislative institution.

Based on the aim of establishing the BPD as a village legislative institution, one of which is to encourage the realization of good village government governance, it is reasonable to assume that the role of this village legislative institution is very decisive in implementing good governance in the village government. If the village legislative institution is able to carry out its duties and functions well, the village development process will follow the goals and aspirations of the village community. In other words, good village governance will be realized and the performance of the village government will be achieved according to the planned targets. as in previous research such as, and which found that the role of the village legislature influences the implementation of good village governance and the performance of village government. This research will examine the influence of the role of the village legislative body on the implementation of good village governance and the performance of village government.

H3a: There is an influence on the role of the village legislative body in the implementation of good village governance

H3a: There is an influence of the role of the legislative body on the performance of village government.

The role of *good village governance* on village government performance

Good village governance is a concept to ensures the implementation of responsible development governance based on democratic principles [23]. The implementation of the principles of good governance is expected to prevent information asymmetry in government accountability and prevent abuse of political and administrative authority. [24], this research will use 4 governance principles that are adapted to the level of complexity of village governments which is much lower than companies. In several previous studies regarding the implementation of Good Village Governance, there are still differences in research results regarding the 4 principles above, including [25] [26], [27]. This research will examine the effect of implementing good village governance on the performance of village government, as well as examine the extent to

which the implementation of good village governance is able to mediate the relationship between charismatic leadership, the competence of village officials, and the role of the village legislative body on village government performance.

H4: There is an influence of the implementation of good village governance on village government performance.

H5a: Implementation of good village governance is able to mediate the relationship between charismatic leadership and village government performance

H5a: Implementation of good village governance is able to mediate the relationship between apparatus competency and village government performance

H5a: Implementation of good village governance is able to mediate the relationship between the role of the village legislature and village government performance

Based on the relationship of variables in this research, the research model is formulated in Figure 1.

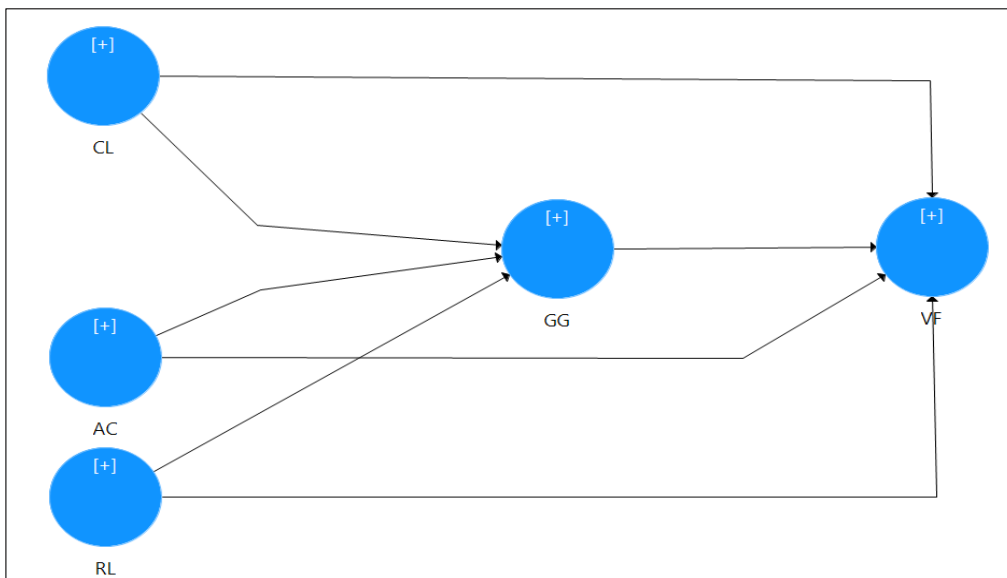


Figure 1. Research Model

2. Method

This research is in the category of causal association research using quantitative data. Causal associative research is research that aims to analyze the relationship between one variable and another variable or how one variable influences other variables. [28] The research was conducted at the village government in Kulon Progo district with the criteria for villages with "Developing", "Advanced" and "Independent" status based on IDM data from the Ministry of

Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia (Kemendes PDRT RI) in 2022. Table 1 shows the number of villages with "Develop", "Proceed" and "Independent" status. The research subjects were village officials and BPD in each village. The sample selection method uses a snowball sampling technique with the criteria of village officials and BPD members involved in managing Village Funds.

Table 1. Data on the number of villages in Kulon Progo Regency

No	Village Status	Range of IDM Indexes	Number of Villages
1	Independent	0.8079 - 0.9435	33
2	Proceed	0.7070 - 0.8260	46
3	Develop	0.6168 - 0.7040	8
Total Villages			87

The research samples were the Village Head (Lurah), Village Secretary (Carik), Head of Financial Affairs (Kaur) (Danarto), and Chairman/members of the Village Consultative Body (BPD) as the village legislative body. The research was conducted from February 2023 to April 2023. Questionnaires were sent to 348 respondents in 87 village governments in the Kulon Progo district during the research period. Data analysis using Sequential Equation Modeling (SEM) with the SmartPLS V. 3.2 application. Operational definitions and variable measurements are presented in Table 2. All variables were measured using a 4 (four) 4-point Likert scale, where point 1 (one) indicates strongly disagree, point 2 (two) indicates disagree, point 3 (three) indicates agree, and point 4 (four) states strongly agree.

Table 2. Operational definitions and variable measurements

Symbol	Variable Name	Variable Definition	Measurement Instruments
CL	Charismatic Leadership	Behavior owned and demonstrated by organizational leaders to influence their subordinates in implementing GVG and achieving village government performance targets.	Robbins (2009:243)
air conditioning	Village Apparatus Competence	Knowledge, experience, and attitudes possessed by village officials to support GVG implementation and achievement of village government performance targets	(D.A Munir et al., 2020).
RL	The role of village legislative institutions (BPD)	The role of the BPD is to carry out legislative, and participatory functions (conveying community aspirations), and supervise (monitoring and evaluating) the performance of the government/village head.	Minister of Home Affairs Regulation No. 110/2016

GG	Good Village Governance	<i>Accountability, transparency, rule of the law, and participation</i>	[16]
VP	Village government performance	<i>Productivity, service quality, responsiveness, responsibility, and accountability.</i>	Dwiyanto (2008)

3. Results and Discussion

Finding

Of the total 348 questionnaires sent to respondents, at the end of the research period, 337 questionnaires were completed completely and could be used as research data. Research respondent profile data is presented in Table 2.

Table 3. Respondent Profile

Information		Total (N=337)	Percentage (%)
Gender	Male	286	84.8665
	Female	51	15.1335
Level of Education	Senior High School	31	9.1988
	Diploma	96	28.4866
	S1	202	59.9407
	S2	8	2.3739
Position	Village head	84	24.9258
	village secretary	86	25.5193
	Head of Finance	85	25.2226
	BPD	82	24.3323
Length of Work	2 - 5 years	121	35.9050
	6 - 10 years	134	39.7626
	11 - 15 years old	65	19.2878
	> 15 years	11	3.2641
	No answer	6	1.7804

The next step is to test the measurement model and evaluate the structural model. Testing the measurement model (*outer model*) includes testing construct validity (convergent validity and discriminant validity) and testing instrument reliability. Convergent validity requires a loading factor and AVE values > 0.5 . The results of the first validity test showed that several indicators were invalid because the loading factor value was < 0.5 , thus these indicators were dropped. After the indicators are released, the results of the convergent validity test show that all indicators are valid with a loading factor score > 0.5 . Determinant validity requires that the correlation value of each indicator on the construct must be higher than the correlation value of each indicator on the other construct. Apart from that, the value of each indicator in the construct must be > 0.7 , although a value of > 0.5 is acceptable provided that the AVE and composite reliability values are > 0.5 . Fulfillment of the determinant validity requirements can be done by looking at the cross-loading or Fornell-Larcker values resulting from the PLS algorithm iteration. Next, reliability testing uses Cronbach's alpha and Composite Reliability. A construct is said to be reliable if Cronbach's alpha value is > 0.6 , and the Composite Reliability value is > 0.7 . The results of construct validity and reliability testing are presented in Table 3 and Table 4.

Table 3. Overview of PLS Algorithm Iteration Results

Construct	Average Variance Extracted (AVE)	Composite Reliability	R Square	Cronbach's Alpha
air conditioning	0.772	0.871		0.709
CL	0.620	0.919		0.899
RL	0.684	0.896		0.849
GG	0.574	0.870	0.393	0.814
VF	0.697	0.902	0.568	0.855

Table 4. Fornell-Larcker Criteria

Construct	air conditioning	CL	GG	RL	VF
air conditioning	0.879				
CL	0.157	0.787			
GG	0.416	0.411	0.757		
RL	0.404	0.260	0.517	0.827	
VF	0.276	0.409	0.738	0.307	0.835

Evaluation of the structural model (*inner model*) is carried out to measure how well a research model is carried out. Evaluation of the measurement model was assessed based on the R-square value (R^2) resulting from the PLS algorithm iteration (Table 3). The higher the R square value (R^2), the better the proposed research model. Based on the data in Table 4, it can be concluded that the Good Village Governance (GG) construct variant can only be explained by the Charismatic Leadership (CL), Apparatus Competence (AC), and Role of Legislature (RL) constructs at 39.3%. Furthermore, the variance of the Village Government Performance (VF) construct can only be explained by the Charismatic Leadership (CL), Apparatus Competence (AC), Role of Legislature (RL), and Good Village Governance (GG) constructs amounting to 56.8% while the rest is explained by the variables others outside this research. Based on the data presented in Tables 3 and 4, it shows that overall the constructs used in this research meet the validity and reliability requirements so they are suitable for use for hypothesis testing. Hypothesis testing is carried out by looking at bootstrapping output data in PLS. The hypothesis is supported if the p-value shows <0.05 . This research tests direct and indirect effects (mediation). The direct effect can be seen based on *the p-value* in the Path Coefficient Table, namely the influence of the variables CL, AC, and RL on GG and the influence of CL, AC, RL, and GG on VF (Table 5). Meanwhile, the indirect effect (mediation) can be seen based on the *p-value* in the Specific Indirect Effect Table (Table 6).

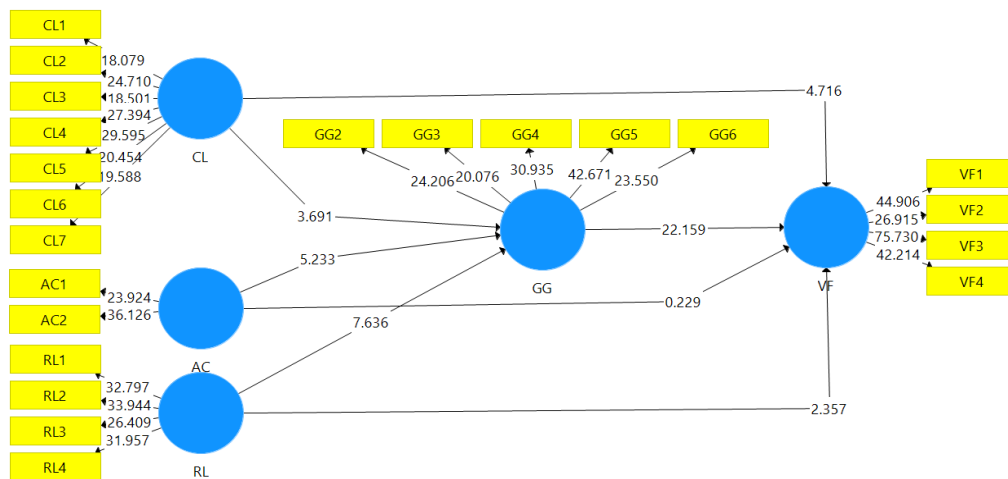


Figure 2. Bootstrapping output

Table 5. Path Coefficient

Correlation	Original Sample (O)	T Statistics (O/STDEV)	P-Values	Hypothesis	Results
AC -> GG	0.230	5,233	0,000	H2a (+)	Supported
AC -> VF	-0.011	0.229	0.819	H2b (+)	Not supported
CL -> GG	0.284	3,691	0,000	H1a (+)	Supported
CL -> VF	0.133	4,716	0,000	H1b (+)	Supported

GG -> VF	0.744	22,159	0,000	H4 (+)	Supported
RL -> GG	0.350	7,636	0,000	H3a (+)	Supported
RL -> VF	-0.108	2,357	0.019	H3b (+)	Not Supported

Table 6. Specific Indirect Effect

Correlation	Original Sample (O)	T Statistics (O/STDEV)	P Values	Results
AC -> GG -> VF	0.171	5,150	0,000	<i>Fully Mediating</i>
CL -> GG -> VF	0.211	3,671	0,000	<i>Partially Mediating</i>
RL -> GG -> VF	0.260	6,763	0,000	<i>Fully Mediating</i>

Based on the data presented in Table 5 and Table 6, it can be explained that the supported research hypotheses for direct influence are 1a, 1b, 2a, and 3a. Meanwhile, hypotheses 2b and 3b were not proven to be supported. Hypothesis 3b, in terms of testing and p-value, actually meets the requirements to be supported because the p-value shows 0.019 (<0.05), but because the original direction of the sample is opposite to the direction of the hypothesis, the hypothesis fails to be supported. Furthermore, testing the indirect effect (mediation) shows that Hypotheses H5a, H5b, and H5c are all supported. However, regarding the level of mediation ability, only H5b is able to mediate fully, while H5a and H5c are only able to mediate partially (*partial mediating*).

Furthermore, regarding the size of the effect, the results of data processing also show that the influence of Apparatus Competency (AC) on Good Village Governance (GG) and Charismatic Leadership (CL) on Village Performance has a weak effect size (*small effect*). The influence of Charismatic Leadership (CL) on Good Village Governance (GG) and the Role of the Legislature (RL) on Good Village Governance (GG) have a *medium effect*. Furthermore, only the influence of Good Village Governance (GG) on Village Performance (VF) has a strong effect. Complete effect size data is presented in Table 7.

Table 7. Effect Size (f-size)

	Apparatus Competency (AC)	Charismatic Leadership (CL)	Good Village Governance (GG)	Role Of Legislature (RL)	Village Performance (VF)
Apparatus Competency (AC)			0.073		0,000
Charismatic Leadership (CL)			0.123		0.034

Good Village Governance (GG)					0.777
Role Of Legislature (RL)			0.161		0.019
Village Performance (VF)					

Discussion.

The charismatic leadership style has been proven to have a direct influence on the implementation of good village governance and village government performance. This shows that in conditions of high demand for improving the governance system and increasing the performance of village government, a charismatic leader is needed. The charismatic leader type is visionary, has strong beliefs, is firm, and is able to communicate ideas for change clearly. So that members of the organization will be identified with the policy direction carried out. Apart from that, a leader is able to motivate his subordinates to work together to make changes in organizational governance for the better. With better village government governance, the performance of the village government will also indirectly get better.

Furthermore, the indirect influence of charismatic leadership on performance through the implementation of good village governance shows that it is only partial. These results further prove that the charismatic leadership style is able to strongly influence the implementation of good village governance on the one hand and organizational performance, in this case, the village government, on the other hand. With or without the implementation of good village governance, the charismatic leadership type will strive to achieve better village government performance. With a vision and ideas for change and the ability to influence members of the organization to achieve higher performance, then with or without the existence of rules or demands for the implementation of good governance, this type of leadership will attempt to influence members of the organization to achieve their best performance. [29]. The charismatic leadership type has the power of strong belief, is visionary, and is firm in trying everything so that the performance of the organization they lead appears better. This is in line with the characteristics of charismatic leaders presented by [30]. This finding is in line with [31]); [32].

The competence of village government officials has been proven to influence the implementation of good village governance but does not have a direct influence on performance. The competence of village officials can only influence performance through implementing good village governance. This illustrates that implementing good government governance not only requires the role of a leader who is able to encourage and motivate his subordinates, but on the other hand, village government officials also need knowledge, skills, and technical abilities to implement it. However, the demand for implementing good governance involves quite a few changes in the technical implementation. With sufficient competence, village government officials are able to implement good village government governance and ultimately the performance of the village government will be better. So it is not surprising that the competence of village officials can only influence the performance of village government through the implementation of good village governance. The results of this research strengthen the research

results which found that human resource competency is related to good governance. Apart from that, the results of this research also strengthen research by and [33] which found that human resource (HR) competency influences village government accountability. However, regarding the influence of village apparatus competence on performance, the results of this research are not in line.

The results of this research also found that the role of the BPD or the role of the legislature has a direct influence on the implementation of good village governance and the performance of the village government. However, the influence of the role of the legislature on performance is negative. Meanwhile, the indirect influence of the role of the legislature on performance through the implementation of good village governance was found to have a full influence (fully mediating). The research findings show that the higher the role of the BPD, the better the implementation of good village governance, but on the contrary, the performance of the village government will decrease. Thus, the role of the BPD is only to influence the performance of the village government through the implementation of good governance practices in the village government. This is because the duties and functions of the BPD as a village legislative institution are to encourage and oversee the process of implementing good governance. All BPD functions, starting from legislative, participatory functions (i.e. accommodating, managing, and channeling community aspirations), and supervisory or control functions over the performance of village heads, all lead to control mechanisms and ensure that the entire development implementation process runs according to the rules and aspirations of the community. Thus, the BPD's role is more focused on processes that have a more administrative feel, so it is natural that it has a positive influence on the implementation of good village governance. Apart from that, through Minister of PERMENDAGRI Number 110 of 2016, the role of BPD is to function as internal control and partner for the village government. This is reinforced in Pasal 32 paragraph 1 in the regulation, the BPD has the task of establishing harmonious communication with the village government and other institutions. The existence of this article shows that the BPD has a role in jointly improving, organizing, and organizing harmonious village governance to realize village development goals. Thus, when the BPD as a legislature only focuses on demands for performance achievement without being balanced with control or supervision mechanisms and is unable to be a good partner for the village government, the village government's performance will get worse. Thus, the BPD should be able to function properly as an internal control and be a harmonious partner in efforts to realize good village governance so that in the end the performance of the village government, especially in managing village funds, gets better.

4. Conclusion

The findings of this research indicate that to realize good village governance and efforts to improve village government performance, charismatic leadership is needed. Because charismatic leaders have a vision, high motivation, and strong beliefs and are able to communicate their ideas or vision to make organizational changes for the better. Apart from that, competent village officials also play a role in implementing good village governance and efforts to improve village government performance. With the competence they possess, village officials can ably interpret the leadership's vision and carry out their duties. On the other hand, the implementation of good village governance and efforts to improve village government performance are also influenced by the role of the BPD which is the village legislative institution. With the functioning of the BPD's functions, including legislation, participation, and

supervision or internal control, the implementation of good village governance will run well so that the performance of the village government in managing Village Funds will be better.

The results of this research provide important notes to the government, especially village governments, regarding the factors that influence the implementation of good village governance and the performance of village governments, especially in managing Village Funds.

The limitations of this research include the coverage of the research area/location which only involves village governments in the Kulon Progo Regency area. Apart from that, this research only tested three organizational variables to see their influence on the implementation of good village governance and village government performance. In terms of research methods, this research only uses quantitative methods.

Therefore, future research is expected to use other variables to test their influence on the implementation of good village governance and village government performance. In addition, future research is expected to expand the sample scope so that the research results can be more generalized. Finally, further research is also expected to use qualitative research methods or mixed methods, so that the results can more comprehensively complement the results of this research.

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