

E-GOVERNMENT-BASED VILLAGE FUND MANAGEMENT TO ACHIEVE GOOD GOVERNANCE

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Abstract:

In order to carry out good governance thru e-government for village fund management, an application called the Village Financial System (SISKEUDES) and Cash Management Systems (CMS) was launched. The maximum implementation of CMS & SISKEUDES can penetrate the process of village financial accountability. This research aims to examine how village funds are managed thru SISKEUDES & CMS to achieve good governance and what obstacles are faced in implementing e-government. This research uses a qualitative approach with field research conducted thru observation, interviews, and documentation. The data sources in this study include primary data sources. The data analysis technique and its process, which goes thru 4 stages (data import, data coding, visualization, and verification), use nvivo 14 pro software. The results of this study indicate that: The massive application of SISKEUDES and CMS in managing village funds significantly increases transparency, accountability, and community participation, and is in line with the principles of maqashid syariah, particularly hifz al-maal (protection of property). This study also found that the principles of good governance in Islam, which are present in the interpretation of Q.S Al-Hajj verse 41, such as shura, justice, accountability, trust, and a focus on the future, are also indirectly present in the use of e-government. The implementation of SISKEUDES and CMS in Lumpatan village still faces challenges, but these do not significantly impact the village's operational activities. The issues encountered are limited to poor signal strength and periodic system improvements.

Keywords: *E-government, good governance, village funds*

Abstrak:

Dalam rangka menyongsong good governance melalui e-government untuk pengelolaan dana desa diluncurkannya aplikasi yang bernama sistem keuangan desa (SISKEUDES) dan Cash Management Systems (CMS), Implementasi CMS & SISKEUDES secara maksimal dapat menjadi penetrasi dalam proses pertanggung jawaban keuangan desa. Penelitian ini ingin melihat bagaimana pengelolaan dana desa melalui SISKEUDES & CMS untuk mencapai good governance dan apa saja kendala yang dihadapi dalam pengimplementasian e-government. Penelitian ini menggunakan pendekatan kualitatif dengan pelaksanaan penelitian di lapangan (field research) yang melibatkan proses observasi, wawancara dan dokumentasi. Sumber data pada penelitian ini mencakup sumber data primer. Menggunakan software nvivo 14 pro untuk teknik analisis data dan proses analisisnya yang melalui 4 tahapan yaitu: Import data, Coding data, Visualisasi, dan verifikasi. Hasil penelitian ini menunjukkan bahwa: Penerapan SISKEUDES dan CMS dalam pengelolaan dana desa secara masive meningkatkan transparansi, akuntabilitas, dan partisipasi masyarakat, serta sejalan dengan prinsip maqashid syariah, khususnya hifz al-maal (perlindungan harta). Penelitian ini juga mendapatkan bahwa prinsip good governance dalam islam yang mana terdapat dalam tafsir Q.S Al-Hajj ayat 41 seperti, syura', keadilan, akuntabilitas, amanah, dan fokus pada masa depan juga secara tidak langsung terdapat

pada penggunaan e-government. Penerapan SISKEUDES dan CMS di desa Lumpatan masih memiliki kendala tetapi tidak begitu berdampak pada kegiatan operasional desa, masalah yang dihadapi hanya sebatas sinyal yang kurang memadai dan perbaikan sistem yang dilakukan secara berkala.

Kata Kunci: *E-government, good governance, dana desa*

INTRODUCTION

Great economic growth certainly occurs because of a clean governance that far from corrupt, collusion and nepotism practices with the implementation of good governance in the economy, it can minimize the occurrence of corrupt, collusion and nepotism actions and will have a positive impact on the welfare of the community (Handayani, 2018).

The Islamic view of good governance is very much needed to carry out life in this world on a daily basis and Allah SWT says in the Qur'an surah Al-Hajj verse 41:

الْمُنْكَرُ عَنْ وَهْوَ بِالْمَعْرُوفِ فَوَأْمَرُوا الْزَّكُورَ وَأَنْوَاعَ الْأَصْلَوَةِ أَقَامُوا الْأَرْضَ فِي مَكَانِهِمْ إِنَّ الَّذِينَ الْأُمُورُ عَلَيْهِمْ وَلَهُ

Meaning: "(That is) those who, if We give stability (life) on earth, they establish prayer, pay zakat, command to do what is right, and prevent from doing wrong. To Allah alone is the decree of all affairs." (Q.S Al- Hajj:41)

Based on Q.S. Al-Hajj verse 41, the concept of good governance can be understood as a form of management of authority or power in regulating development based on Islamic principles. These principles include three main aspects, 1) Creating an environment that supports the fulfillment of spiritual needs for individuals and groups, which is manifested through the practice of worship such as prayer. 2) Realizing prosperity and economic welfare, which is reflected through the zakat system as an instrument of wealth redistribution. 3) Building an orderly and safe political order, which is based on the principle of Amar Ma'ruf Nahi Munkar, which is to invite goodness and prevent evil (Dema Haya Nesia, 2019).

Q.S. Al-Hajj verse 41 have three aspects of good governance, namely spiritual governance, Economic Governance & political Governance, In order to realize good governance based on these 3 aspects, there are several values needed and by looking at the verses from the Qur'an and the Sunnah of the Prophet PBUH, to be able to find some basic values that can be used to Build the principles of good governance, such as shura, abandoning the useless, justice, responsibility, and trust, and focusing on the future (Setyono, 2015).

If the community and government apparatus use Islamic law as a basis for behaving in every aspect of their lives, then good governance can be achieved. This is because the basic principles that must be used to make laws are oriented towards the public good and basic norms through the enforcement of the 5 basic principles of maqashid sharia which include hifz al-din (safeguarding religion), hifz al-nafs (safeguarding the soul), hifz al-'aql (safeguarding reason), hifz al-nasl (safeguarding offspring), hifz al-maal (safeguarding property) (Pertiwi & Herianingrum, 2024). In this case, if good governance is implemented properly, it should be able to carry out the principles of Maqashid Syariah in the governance of village funds (Maylalang Syahputri, 2021).

E-government can carry out the concept of good governance in village fund management because it is based on the existence of Presidential Instruction Number 6 of 2001 related to the implementation of telematics technology (Pemerintah Republik Indonesia, 2001), Law Number 23 of 2014 article 283 paragraph (2) which explains the need for conformity and control of regional fund governance as per applicable laws and regulations (Pemerintah Republik Indonesia, 2014), and Musi Banyuasin Regent Regulation Number 6 of 2022 concerning Procedures for Distribution, Determination of Details, and Technical Instructions for Village Fund Management Activities Sourced from the State Revenue and Expenditure Budget (APBN) (Bupati Musi Banyuasin, 2022), hence the launch of an application called the village financial system (which is known as SISKEUDES) created by The Financial and Development Supervisory Agency (BPKP) to support village fund management management activities which include several stages, namely the stages of planning, budgeting, implementing, and reporting responsibility for village fund management (Arianto & Kahpi, 2020a).

The launch of the cash management system (known as CMS), which developed from the National Non-Cash Movement (GNNT), which since August 14, 2014 has been planned by Bank Indonesia and developed by the Ministry of Finance as a form of government's seriousness towards the spread of the implementation of non-cash instruments and as a form of support for the GNNT movement. (Bank Indonesia, 2023).

The implementation of CMS & SISKEUDES to the maximum can be penetrated in the village financial accountability process and in addition, the non-cash transaction system in this case the CMS is seen as more flexible, effective, simple, and even makes it easier to track its transactions. The implementation of CMS can be considered as part of efforts to achieve accountability and transparency of the regional fund governance system (Sari, 2020).

Based on the bidikcamera.com news page, explained that at the beginning of 2022 in one of the villages in Sekayu district, Musi Banyuasin regency, the income of the Lebak Lebong River auction has not been deposited into the village treasury account and used the proceeds from the Lebak Lebong River auction in the amount of Rp.115,000,000 for his personal interests (BidikCamera.com, 2022). Reflecting on the news, it is certainly very important to implement an integrated CMS in every transaction related to village funds in order to achieve good governance and with the CMS system, it is hoped that similar incidents can be prevented and village funds can be used optimally for the welfare of the community.

This study is located in Lumpatan Village, located in Sekayu district, Musi Banyuasin district with an area of 55.60 km² and a percentage of the sub-district area of 7.92% (Dinas Komunikasi dan Informatika Kabupaten Musi Banyuasin, 2023). Lumpatan is also a recipient of village funds of Rp.1,195,474,000.00 (Kementerian Keuangan Republik Indonesia, 2023.). and for the village's original income for the 2024 fiscal year of Rp.30,970,000.00 and the 2025 fiscal year of Rp.30,000,000.00 (Pemerintah Desa Lumpatan, 2024).

Since the implementation of CMS in Musi Banyuasin district starting in 2021 gradually, but Lumpatan village has not been optimal in the use of CMS so that the village's original income transactions are still with a cash or manual system. With these problems, the research was made to answer questions related to the problems in this study. This study aims to identify CMS & SISKEUDES in Lumpatan village in its implementation still have obstacles in the management of village funds and

original income in Lumpatan village. This research wants to analyze how e-government can be a means for villages to achieve good governance. On the other hand, this research also integrates the principles of maqashid sharia, which emphasizes the protection of property (hifzh al-mal) and Q.S Al-Hajj verse 41.

RESEARCH METHOD

The research method implemented in this qualitative type of research is descriptive analysis with the implementation of field research which will explain the progress and meaning of a phenomenon that has a correlation with the experience that is explored or analyzed from the implementation of observation to obtain data, record and documentation that will be described.

Location of this research is at Lumpatan Village, Sekayu District, Musi Banyuasin Regency, South Sumatra. This is because the location of the related research is in line with the topic of the problem raised. As for the object in this research is e-government, the researcher focuses on the village financial system (SISKEUDES) & cash management system (CMS) and sampling technique is carried out systematically implementing the purposive sampling method. Primary data in this research is sourced from 1) Head of Lumpatan Village, 2) Secretary of Lumpatan Village, 3) Treasurer of Lumpatan Village. Data collection methods that researcher use is from various sources, like from observations, interviews and documentations. In this research using software-based coding analysis that is Nvivo as the data analysis technique.

FINDINGS AND DISCUSSION

Based on the results of the research that has been carried out by researchers, through the data collection method using primary data. Both through direct observation, in-depth interviews and documentation as supporting data conducted by researchers located in Lumpatan Village, Sekayu District, Musi Banyuasin Regency, South Sumatra. In this research that researchers conducted on CMS & SISKEUDES. This study took 3 Lumpatan village government officials as informants in this study, including:

Table 1: Research Informant

NAME	AGE	POSITION
Agus Kurniawan	51	Head of Lumpatan
Faisol Rizal	50	Secretary of Lumpatan
Inda Ekasari	32	Treasurer of Lumpatan

The implementation of Law Number 6 of 2014 concerning Villages and its derivative regulations encourages village governments to increase independence in regulating government and managing natural resources, finances, and assets owned by villages. Every year the village funds allocated to villages continue to increase and in 2025 the total village funds of village funds will be Rp 71 trillion (Direktorat Jenderal Perimbangan Keuangan, 2025).

**Table 2: Transfer Posture to Regions and Village Funds (TKDD)
Fiscal Year 2021-2025**

Year	Village Fund (Trillion)
2021	Rp 72,000,000,-
2022	Rp 68,000,000,-
2023	Rp 70,000,000,-
2024	Rp 71,000,000,-
2025	Rp 71,000,000,-

The village funds have been distributed to various provinces, districts and cities in Indonesia, which will then be distributed to villages that are recipients of village funds throughout Indonesia.

Table 3: Details of transfers to regions for fiscal year 2025 by province/district/city.

Regency	Village Fund for Fiscal Year 2025 (Billion)
Lahat	Rp 271,959,211
Musi Banyuasin	Rp 225,564,334
Musi Rawas	Rp 165,626,927
Muara Enim	Rp 216.038.404
Ogan Komering Ilir	Rp. 290,719,712
Ogan Komering Ulu	Rp 125.107.486
Kota Palembang	-
Kota Prabumulih	Rp 10,313,283
Kota Pagar Alam	-
Kota Lubuk Linggau	-
Banyuasin	Rp 266.539.023
Ogan Ilir	Rp 189.906.372
OKU Timur	Rp 266.539.023
OKU Selatan	Rp 208.190.929
Empat Lawang	Rp 124,504,807
Pali	Rp 60.151.506
Musi Rawas Utara	Rp 77,283,746

Furthermore, the village funds received by the district will be distributed to the villages in each sub-district in their respective districts. Sekayu sub-district is one of the 11 sub-districts in Musi Banyuasin district, and Sekayu sub-district has 10 villages and 4 sub-districts. The 10 villages that received village funds were

Rimba Ukur, Sungai Medak, Sungai Batang, Sukarami, Lumpatan, Lumpatan II, Bailangu, East Bailangu, Muara Teladan, and Bandar Jaya, while the other 4 were sub-districts, namely, Soak Baru, Serasan Jaya, Balai Agung, and Kayuara and the 4 villages did not receive village funds (Universitas STEKOM, 2021).

Table 4: Allocation of Village Funds for Each Village, Distribution, and Use of Village Funds for the 2025 Fiscal Year.

(Hundreds of Million)

VILLAGE	BASIC ALLOCATION	FORMULA ALLOCATION	PERFORM ALLOCATION	TOTAL
Rimba Ukur	Rp 674.129	Rp 264.843	-	Rp 938.972
Sungai Medak	Rp 607.122	Rp 253.569	-	Rp 860.691
Sungai Batang	Rp 607.122	Rp 173.722	Rp 258.510	Rp 1.039.404
Sukarami	Rp 674.129	Rp 459.303	-	Rp 1.133.432
Lumpatan	Rp 741.136	Rp 460.281	-	Rp 1.201.417
Lumpatan II	Rp 741.136	Rp 670.950	Rp 258.510	Rp 1.670.596
Bailangu	Rp 674.129	Rp 612.996	Rp 258.510	Rp 1.545.635
Bailangu Timur	Rp 674.334	Rp 664.725	Rp 258.510	Rp 1.597.346
Muara Teladan	Rp 741.136	Rp 699.960	Rp 258.510	Rp 1.699.606
Bandar jaya	Rp 674.129	Rp 468.618	-	Rp 1.160.747

The government's efforts to support village fund management activities by using SISKEUDES made by the Financial and Development Supervisory Agency (BPKP) for village fund management include several stages, namely the stage of planning, budgeting, implementing, and reporting responsibility for village fund management (Arianto & Kahpi, 2020.)

Lumpatan Village has been using SISKEUDES for Planning, Budgeting, Implementation, Administration, Reporting and Accountability for the management of village funds since 2022.

1. Planning & Budgeting

Village financial planning and budgeting are two interconnected processes. This planning process includes determining the direction and policy of annual village development, as well as the preparation of the Village Revenue and Expenditure Budget Plan (APBDesa). According to Hisbul Manto and Abd. Dodir Djaelani in the research of Muhammad Yusuf, et al, stated that village financial planning functions as an analytical tool to design the APBDes appropriately and accurately (Yusuf et al., 2021).

Basically, this planning is a public policy instrument that aims to improve the quality of services to the community. Given how crucial the budget is, budget preparation and planning are a very important aspect in running village government (Baihaqi dkk., 2019).

In addition, community involvement in the planning and budgeting process is very necessary. The active participation of the community ensures that the policies and programs designed are truly in accordance with the needs and aspirations of the villagers. By involving the community, the planning and budgeting process becomes more transparent, accountable, and inclusive, so that the results can provide greater benefits for all village communities and achieve good governance (Baihaqi dkk., 2019). This is the display of the planning and budgeting menu in the Lumpatan village SISKEUDES application, which can be accessed by the Lumpatan village government.

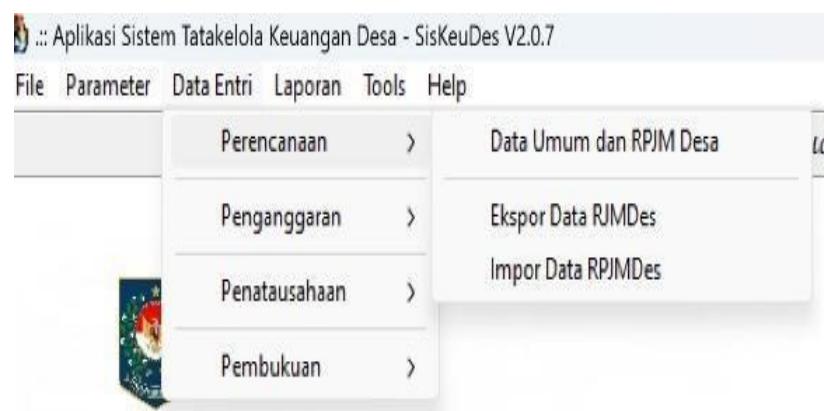


Figure 1: Planning Menu Display

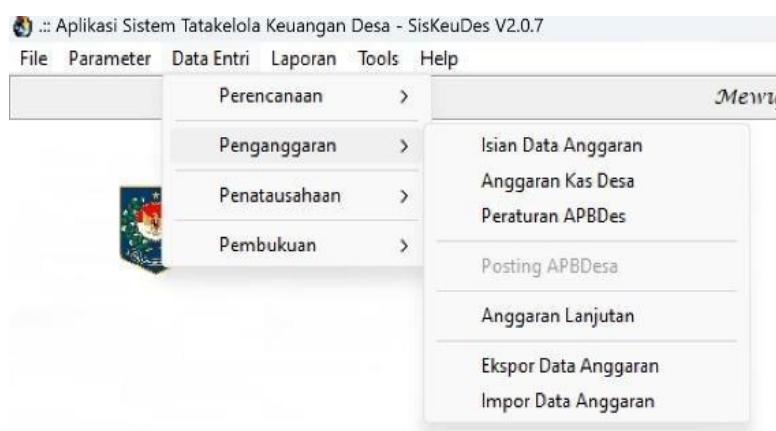


Figure 2: Budgeting Menu Display

Community involvement in planning and budgeting and in the realization of programs that are only for useful and sustainable programs for the village, this is in line with the principle of good governance in the interpretation of Q.S Al-Hajj verse

41, namely the principle of shura' (deliberation), the principle of justice, the principle of focusing on the future and the principle of abandoning useless things.

Community involvement focusing on the future and leaving things useless by simply running these useful programs are closely related to the principles of transparency, accountability and community participation, which are important pillars in achieving good governance.

- 1) Transparency is realized through information disclosure in the planning and budgeting process.
- 2) Accountability is manifested from not just any program that will be carried out but programs that are really needed by the community and have a positive impact in the long term.
- 3) Community participation is realized with programs that are planned in accordance with the needs and aspirations of residents.

Based on the interpretation of Q.S Al-Hajj verse 41, this community participation falls into the category of political governance. The participation of this community is in line with the principle of shura', leaving the useless and focusing on the future taken from the interpretation of Q.S Al-Hajj verse 41. This makes the use of e-government can help villages achieve good governance and indirectly runs with one of the concepts of sharia maqashid, namely hifz al-maal.

2. Implementation & Administration

These two processes are interrelated which is the implementation of planning and budgeting that has been carried out previously, and includes starting from the input process to the output that must be achieved and managing information, materials, and property to achieve goals. This requires openness from the village implementation team to the entire community (Moenek & Suwanda, 2019). This is the appearance of the administration menu at the village SISKEUDES.



Figure 3: Budgeting Menu Display

The management of village funds in Lumpatan village is carried out responsibly, involving an accurate, systematic, and transparent recording process. This reflects the principles of transparency and accountability, which are important foundations in achieving good governance. In the interpretation of Q.S Al-Hajj verse 41, there are 2 principles of good governance contained in the interview above, namely the principle of responsibility and the principle of trust.

- 1) Transparency can be seen from openness in every stage of fund management, where the community and related parties such as BPD can monitor the process.
- 2) Accountability is reflected in full responsibility in recording and reporting the use of funds, ensuring that every rupiah is used in accordance with the applicable planning and rules.

Transparent and accountable management of village funds is in line with the principles of hifdz al-maal or keeping assets from being wasted or misused. The principle of hifdz al-maal is fulfilled by maintaining assets for the common good and avoiding waste. Based on the interpretation of Q.S Al-Hajj verse 41, this transparency falls into the category of economic governance, by fulfilling the principle of sura', leaving out the useless and focusing on the future implemented in planning and budgeting.

The concept of fairness in terms of implementation means that the management of village funds allocated must be based on justice where the budget allocation will be adjusted to urgent needs and not based on personal interests and based on priorities what is really necessary and has a direct impact on the community.

Based on the interpretation of Q.S Al-Hajj verse 41, justice and priority scale fall into the category of economic governance because the implementation and administration are related to development for villages and are based on the principle of justice in good governance. In the implementation and administration, the principles of transparency and accountability are implemented in achieving good governance which is indirectly in line with the concept of hifz al-maal in maqashid sharia.

3. Reporting & Accountability

The reporting and accountability stage is the final stage in village fund management, where all activities from planning to administration are summarized in a complete report. Technically, this process involves collecting proof of expenses, such as purchase receipts, cash transactions, and other supporting documents. This process aims to ensure that every use of funds can be accounted for in a transparent and accountable manner (Betan & Nugroho, 2021). These are the display of the reporting menu, starting from planning reporting to accountability reporting in the SISKEUDES application in Lumpatan village.

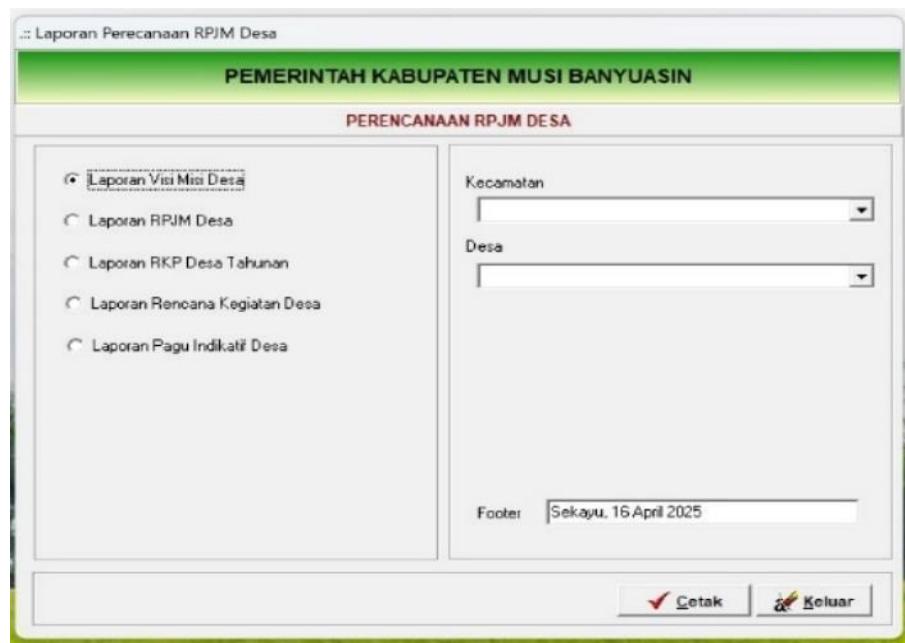


Figure 4: Planning Report Menu Display

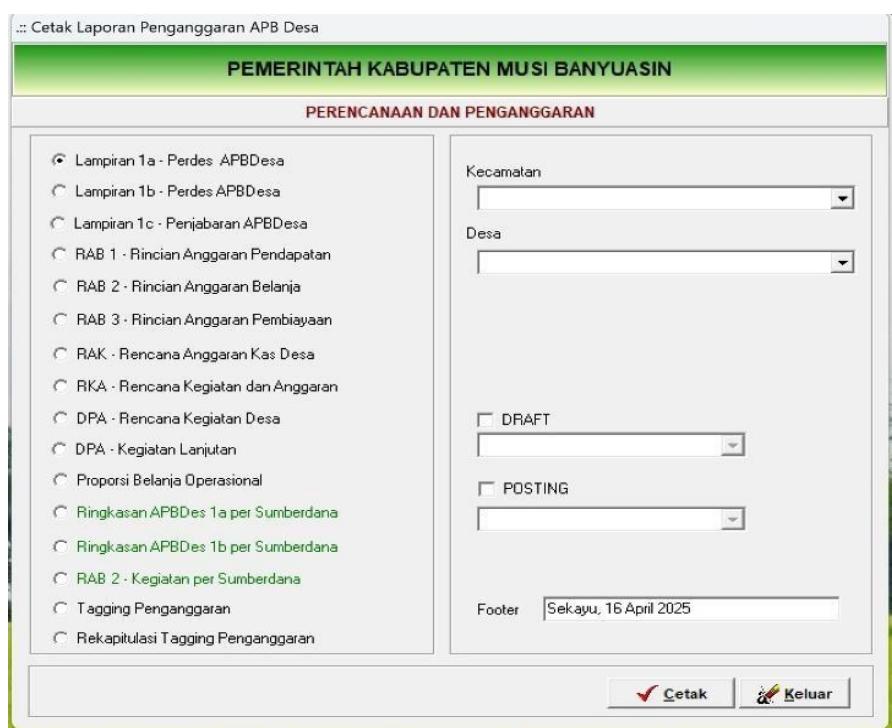


Figure 5: Planning and Budgeting Report Menu Display

... Laporan Penatausahaan Keuangan Desa

PEMERINTAH KABUPATEN MUSI BANYUASIN

PENATAUSAHAAN KEUANGAN DESA

<input checked="" type="radio"/> Buku Kas Umum <input type="radio"/> Buku Pembantu Kas Tunai <input type="radio"/> Buku Pembantu Bank <input type="radio"/> Buku Kas Pembantu Kegiatan <input type="radio"/> Buku Kas Pembantu Pajak <input type="radio"/> Buku Kas Pembantu Panjar <input type="radio"/> Buku Pembantu Penerimaan <input type="radio"/> Buku Pembantu Pajak Rekap <input type="radio"/> Buku Pembantu Pajak per Jenis <input type="radio"/> Register SPP Pengeluaran <input type="radio"/> Register Kwitansi Pembayaran <input type="radio"/> Register SPP - Pencairan <input type="radio"/> Register SPP/SPJ - Kwitansi Pembayaran	<div style="margin-bottom: 10px;"> Tanggal <input type="text" value="01/01/2025"/> s.d. <input type="text" value="31/12/2025"/> </div> <div style="margin-bottom: 10px;"> Kecamatan <input type="text"/> </div> <div style="margin-bottom: 10px;"> Desa <input type="text"/> </div> <div style="margin-bottom: 10px;"> Jenis SPP <input type="text"/> </div> <div style="margin-bottom: 10px;"> Pembayaran <input type="text"/> </div> <div style="margin-bottom: 10px;"> Status CMS <input type="text"/> </div> <div> Footer <input type="text" value="Sekayu, 16 April 2025"/> </div>
<input checked="" type="checkbox"/> Cetak <input type="checkbox"/> Keluar	

Figure 6: Administrative Report Menu Display Figure

Reporting and accountability for village fund management is carried out in a transparent and accountable manner through the e-government system, village billboards, and village websites. Demonstrate the commitment of the village government to ensure that any use of funds can be accounted for and supervised by the public. This is related to the principle of good governance, which reflects the principle of:

- 1) Transparency, where information about the use of village funds is open and accessible to the public, either through the e-government system, website, or bulletin board.
- 2) Accountability, every activity and expenditure is neatly recorded and reported in stages, ensuring that funds are used in accordance with the applicable planning and rules.
- 3) Community Participation, provides opportunities for the community to monitor and supervise the use of village funds, so that they can be actively involved in the supervision process.

In addition, this process is also in line with the principle of hifdz al-maal (safeguarding wealth) in Islam, which emphasizes the importance of managing wealth responsibly and avoiding waste or misuse. By ensuring that village funds are used in a transparent, accountable, and beneficial manner to the community, the village government has implemented the principle of hifdz al- maal in village financial management.

Accountability and reporting as a form of mandate that must be carried out as a follow-up in the form of transparency and also public participation in the budget

that has been used. Based on the interpretation of Q.S Al-Hajj verse 41, Amanah is one of the principles in good governance, in which case the village government implements it in the reporting and accountability process so that transparency, accountability and community participation can be achieved in this process.

The reporting media used by the village government is in the form of a village website that can be accessed in general, and reporting is made by the Village Finance Officer which is then evaluated by the Village Head before finally being uploaded on the website and can be checked by the community and related stakeholders.

Based on the interpretation of Q.S Al-Hajj verse 41, the reporting media provided by the village government falls into the category of economic governance and political governance because it is in accordance with the principle of responsibility which in this case is implemented in the reporting process and accountability of village fund management. This is in line with transparency, accountability and community participation, these three things are indicators of good governance and are explicitly in line with the concept of hifz al-maal in the sharia maqashid.

4. Obstacles in the Implementation of E-Government

E-government provides significant opportunities for improving the quality of public services, both to the public and the private sector, through optimizing transparency, supervision, and accountability in governance. In Indonesia, the implementation of e-government is not limited to the central government and ministry levels, but has expanded to the local government level. This realization can be observed through the initiative to provide official websites by all local governments in Indonesia as part of the public service digitization strategy (Wuryan Andayani et al., 2024).

The implementation of a cash management system is able to improve the efficiency of cash management by minimizing the time required in the cash financial administration process and increasing the accuracy of transaction recording. Furthermore, this system allows organizations to monitor cash flow in real-time, thereby ensuring the availability of adequate liquidity to meet various financial obligations (Thamrin et al., 2023).

However, there is still nothing truly perfect behind the advantages that exist, therefore evaluation and improvement will be very important in the future. Since the implementation of CMS in Musi Banyuasin district starting from 2021 gradually, Lumpatan Village has participated in the two e- governments, following the appearance of the CMS of Lumpatan village which has partnered with the SumselBabel bank.

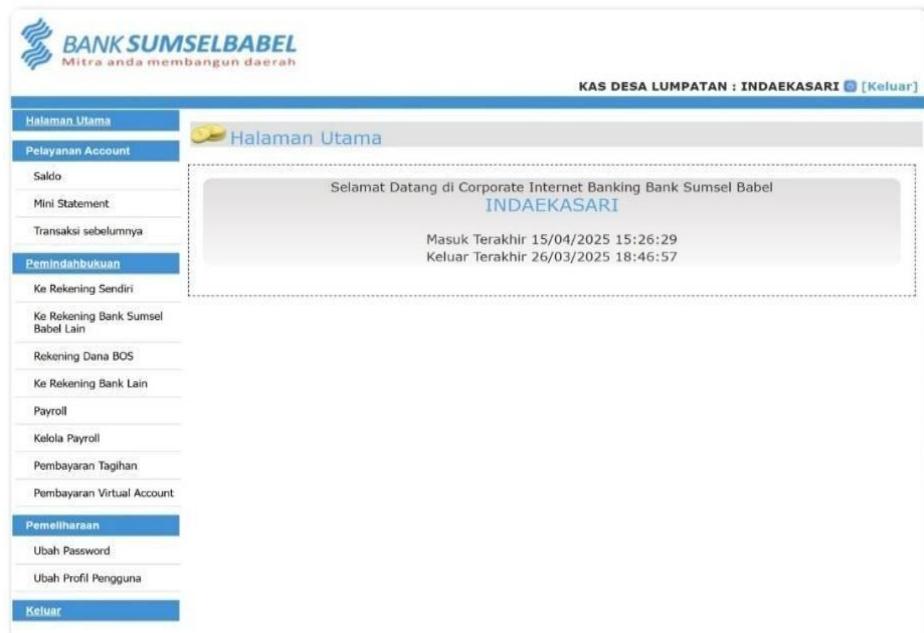


Figure 8: CMS Display of Lumpatan Village

there are no significant obstacles in the implementation of e-government systems, especially SISKEUDES and CMS. Although there are several technical challenges such as routine system repairs, application updates, and suboptimal internet signal availability, it does not interfere with the overall operation of village services.

The existing obstacles are only minor and can be overcome, so as not to hinder the achievement of good governance. Thus, Lumpatan Village has shown its commitment to implementing good governance through the digitization of administration, transparency, and service efficiency. Improving internet infrastructure and periodic training can further strengthen the capacity of e-government in Lumpatan Village.

CONCLUSION

Based on research data on e-government-based village fund management to achieve good governance, it shows that the use of SISKEUDES and CMS in village fund management makes a major contribution to transparency, accountability, and community participation and is indirectly also in line with the principles of sharia maqashid, namely hifzd al-mal. This is a reflection of the application of the principles of good governance in Islam which are implemented in the management of e-government-based village funds and of course can help villages to achieve good governance.

These findings support the principles of good governance taken from Q.S Al-hajj verse 41 which emphasizes the importance of shura', abandoning the useless, justice, responsibility, trust and focus on the future implemented in the management of village funds through e-government by achieving effective and efficient

governance. The Lumpatan Village Government shows that with the use of technology, the quality of public services can be improved even though there are still technical obstacles and still require capacity building in the aspect of digital infrastructure, e-government has made it easier to carry out village government tasks in general.

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