



Implementation of Good Village Governance in Tourism Industry Development

Implementasi *Good Village Governance* dalam Pengembangan Industri Pariwisata

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Abstract: *The implementation of Law Number 6 of 2014 concerning Villages is a form of independent and competitive rural development reform. The village law is a manifestation of granting authority and authority to villages in managing, managing, and regulating finances through the Village Fund Allocation (ADD). With the success of rural development reform, GVG has become a fundamental instrument in managing village finances. Unfortunately, previous research does not explain GVG as an effort to realize the development of the village tourism industry in Indonesia. This study seeks to provide literature through an analysis of the implementation of the principles of GVG to encourage the tourism industry's success with a case study in Pujon Kidul Tourism Village, Malang Regency. Because the Pujon Kidul Tourism Village can develop tourism potential through managing village funds to increase Village Original Income (PADes) in Village-Owned Enterprises (BUMDES). The method used is a case study qualitative research with data collection techniques using in-depth interviews with stakeholders in Pujon Kidul Tourism Village. The research findings reveal that implementing GVG in Pujon Kidul Tourism Village in terms of transparency, accountability, and participation is marked by open discussions with the community through village deliberation forums. Responsibilities related to reporting funds sourced from APBDes, village funds, and other aid funds are also reported to the community verbally and in writing which is carried out at village deliberation forums. Meanwhile, the role of the community is still low because it still depends on the part of the village government.*

Keywords: *GVG, Village Tourism Industry, Reform.*

Abstrak: Implementasi Undang-Undang Nomor 6 Tahun 2014 tentang Desa menjadi bentuk reformasi pembangunan pedesaan yang mandiri dan berdaya saing. Undang-Undang desa sebagai perwujudan dari pemberian otoritas dan wewenang kepada desa dalam mengurus, mengelola dan mengatur keuangan melalui Alokasi Dana Desa (ADD). Dalam menyukkseskan reformasi pembangunan pedesaan maka GVG menjadi instrumen yang mendasar dalam pengelolaan keuangan desa. Sayangnya penelitian terdahulu tidak menjelaskan tata kelola GVG sebagai upaya mewujudkan pembangunan industri pariwisata desa di Indonesia. Untuk mengisi adanya celah literatur tersebut, penelitian ini berupaya menyediakan literatur melalui analisis implementasi prinsip GVG sebagai upaya mendorong keberhasilan pengembangan industri pariwisata dengan study kasus di Desa Wisata Pujon Kidul Kabupaten Malang. Karena Desa Wisata Pujon Kidul dapat mengembangkan potensi wisata melalui pengelolaan dana desa hingga dengan peningkatan Pendapatan Asli Desa (PADes) pada Badan Usaha Milik Desa (BUMDES). Metode yang digunakan adalah penelitian kualitatif studi kasus dengan teknik pengumpulan data menggunakan wawancara mendalam dengan pemangku kepentingan Desa Wisata Pujon Kidul. Hasil temuan penelitian mengungkapkan bahwa implementasi GVG Desa Wisata Pujon Kidul dalam aspek transparansi, akuntabilitas, dan partisipasi ditandai dengan adanya diskusi terbuka dengan masyarakat melalui forum musyawarah desa. Pertanggung jawaban terkait pelaporan dana yang bersumber dari APBDEs, dana desa, dan dana bantuan lainnya juga dilaporkan kepada masyarakat baik lisan maupun tertulis yang dilaksanakan pada forum musyawarah desa. Sementara peran masyarakat masih rendah karena masih menggantungkan pada peran pemerintah desa.

Kata Kunci: *GVG, Industri Pariwisata Desa, Reformasi.*

Introduction

This article wants to discuss further the analysis of the principles of Good Village Governance (GVG) in encouraging the successful development of the tourism industry with a case study in Pujon Kidul Tourism Village, Malang Regency. Because the governance of the Pujon Kidul Tourism Village has four important factors in development, namely human resources, local participation led by the village head, financial management of the village development budget which is mostly from village funds, and managerial skills of the village head in managing the development of the Pujon Tourism Village Kidul develops community participation through agriculture. We identified the possible implications of developing a tourism village in the GVG principles, which were analyzed in three discussions, transparency, accountability, and participation. Transparency, accountability and participation are concepts related to sustainability and good governance. These concepts are basic principles that are considered important in ensuring that an organization or institution can operate effectively, fairly and responsively to the needs and expectations of society.

This article further discusses the role of the village government, the business sector, and the community in managing villages based on the principles of GVG. The policy direction in rural development is carried out following the principle of building towns from residential areas that prioritize socio-cultural aspects of the community with geographic coverage, agricultural business activities, and community economic activities, as well as by strengthening village institutions (Hermawati, 2019). Because to advance and improve the welfare of marginalized communities, the government has the authority to plan development starting from the Village (Wardiyanto, 2016). Rural development reform is marked by the implementation of Law Number 6 of 2014 concerning Villages. This regulation, as the core, is the granting of authority and authority to villages in managing, managing, and regulating finances through the management of the Village Fund (DD) as the main means in implementing development. One of the concepts of GG in supporting the law is through corporate governance. This concept is one aspect of transparent financial management so that it can improve village economic activities (Astuti & Yulianto, 2016).

Transparency refers to the level of clarity and openness of an organization or institution in managing and presenting information. This principle enables the public to understand the processes and decisions taken by the organization or institution, thereby strengthening the public's trust in the organization or institution. Accountability refers to the obligation of an organization or institution to be responsible for its actions to the public or the authorities. This principle allows the public to know how the organization or institution manages the resources it owns and guarantees that the organization or institution does not take actions that are detrimental to society. Participation refers to the level of community participation in decision-making processes that affect their interests. This principle allows the public to provide input and ask questions or complaints related to the policies and decisions taken by the organization or institution. In general, transparency, accountability and participation are considered as important elements in ensuring that an organization or institution operates fairly and is responsive to the needs of society. In general, the term governance is a term for a government that respects political rights and citizens based on the law in providing practical and anti-corruption public services, as well as utilizing public resources in an accountable and transparent manner (Christopher Ansell & Torfing, 2016; Piasecki & Dranseika, 2019). The primary purpose of governance is to achieve social welfare. In addition, in providing public goods and services, state power is needed in the form of the concept of governance (Gash, 2017). This concept strongly encourages development through social, political, and economic institutions in achieving community welfare (Chris Ansell & Gash, 2018). In the course of government, a collaboration between stakeholders can achieve development governance (Carboni et al., 2017).

The concept of governance then developed into “Good Governance,” (GG) defined as a process and action in supervising human affairs through the provision of public services (Uyanah et al., 2021). GG is a series of activities to achieve the desired result. GG is also a concept regarding the use of public goods in the form of financial management carried out by the government for the benefit of the community in fulfilling economic and socio-political aspects and managing natural resources (DonyAhmad Munir et al., 2020; E Sujana et al., 2020). Implementation of GG is an essential prerequisite that aims to realize the ideals of the people and achieve the values of the nation and state with GG (Sara & Komang Adi, 2021). The existing literature outlines a common thread on the importance of implementing GG at the village government level (Badaruddin et al., 2017a; Suhartono et al., 2020). The literature also reveals that an efficient and effective accountability system strongly influences the successful implementation of GG to reduce the occurrence of corruption and nepotism. According to (Dony Ahmad Munir et al., 2020), the government is an organization based on a system of rules, processes, and behavior to exercise government power, especially regarding transparency, participation, and accountability. The concept of GG is also seen as a new way of achieving development goals through the control of power and conventional orders by the state with stakeholders (J. A. C. Vel & Bedner, 2015; Yamin et al., 2021). According to (Astuti & Yulianto, 2016), GVG is an effort to improve and perfect the government management process to achieve good performance from the government. Therefore, the adoption of GVG is crucial. Almost all of the research that has been described is dominated by scientific developments in good governance from the village governance level in various countries, while the current research focuses on the novelty of good governance, namely good village governance. The concept of good village governance is intended to provide an analysis and description of the success of village governance in creating good governance and being able to prosper its people.

The concept of a democratic state also has relevance in carrying out government activities to realize government practices mandated by the principles of GG (Alkaraan, 2018; Krahmann, 2017; E Sujana et al., 2020). In line with what was stated by (Murphy & Skillen, 2015) that the success of GG could not be separated. The participation of the community in government administration is one of the crucial indicators in the course of democratic activities in a country. It marks democratization in a government that determines the success and the implementation of GVG (J. Vel et al., 2017). So, it can be said that GVG is a concept of village government management that must involve the community, third parties (private), and the government itself in development activities and village financial management (Edy Sujana et al., 2020). The concept of democracy is very relevant to village governance because democratic principles emphasize the right of everyone to participate in making decisions that affect their lives. In the context of village governance, democracy can be implemented by providing opportunities for village communities to participate in decision-making processes related to village development and management. This can be done through a general election process, or in other ways such as village meetings or direct consultation with the community. Thus, democracy is an important principle that must be considered in village governance, because democracy allows village communities to have an active role in making decisions that affect their lives in the village.

Other literature also reveals that the implementation of GVG has made a significant contribution to development at the village level (Desai & Olofsgård, 2019; Liu et al., 2013; Mishbah et al., 2018; Wong et al., 2017). For example, (Wong et al., 2017) research surveyed 101 villages in the last two decades. It is related to the implementation of GVG and to achieve a successful implementation of GVG needs to focus on the development of village infrastructure and the influence of the leadership aspect of the village head, which is supported by the participation of the village head. Active from the community. In contrast to research (Mishbah et al., 2018) which uses systematic and meta-analytical techniques, it shows a GVG

model consisting of seven components, including economy, ICT, society, government, environment, health, and also energy (natural resources). Unfortunately, previous research on GVG has attracted the attention of researchers. It is to investigate its impact on the success of rural development in China (Liu et al., 2013); (Wong et al., 2017); and India (Desai & Olofsgård, 2019), showing that the concept of clean and anti-corruption village governance can make the Village advanced and modern. Research conducted by (Liu et al., 2013) reveals that success in implementing GVG is through improving the quality of rural development with a focus on improving infrastructure (roads, irrigation, and clean water). Meanwhile, in Indonesia, the topic of research on the concept of GVG and the village tourism industry is still minimal, such as research by (A Ar et al., 2021; Eldo et al., 2022; D A Munir et al., 2020) because most of the village literature in Indonesia discusses research on the implementation of Law Number 6 of 2014 concerning Village.

The village tourism industry is an interesting discussion because it can help increase the number of village independence based on the village development index. The Building Village Index (IDM) is a comprehensive calculation using three indicators: the ratio of social resilience, the percentage of economic stability, and the ratio of ecological or environmental resilience. The series of indicators developed by IDM is based on achieving advanced and independent villages so that the potential and capabilities of rural areas can originate from various social, economic, and environmental aspects. The most tangible proof of the tourism industry is the establishment of a rice field cafe as a tourist icon of the Pujon Kidul Tourism Village which makes the community also involved from an economic and employment perspective. GG will run effectively if village funds can be used as well as possible. The effective use of village funds can encourage the investment climate in the Village so that it can manage natural resources optimally, which in turn can improve the economic activities of the village community itself. One way is to increase the tourism industry, which involves all components of the Village and becomes a shared responsibility. The potential of the community is immense in managing village tourism activities and is one aspect of sustainability. It can encourage community activities in developing the tourism industry to provide added value for the Village Government.

In the implementation of democratic village governance, the aspect of transparency needs to be achieved (Suhartono et al., 2020). Transparency is one of the aspects used in assessing and controlling village government performance which is the basis for community information (Fatonie, 2020). The community can access information on policies and regulations implemented by the Village Government in government activities (Karki, 2020). Second, accountability is carried out by the village government to gain the community's trust in the form of authority and mandate of the program or policy implemented (J. A. C. Vel & Bedner, 2015). The community, which is the leading actor in implementing activities in the Village, requires the government to be responsible for carrying out development activities so that the accountability aspect can be achieved. With this aspect, it is expected to be able to control the village government to minimize the occurrence of acts of corruption or abuse of authority carried out in the form of a process of checks and balances (Sara & Komang Adi, 2021). Third, community participation is understood as one aspect that builds the community's spirit in working together to follow up on development carried out by the village government. The ruling party uses a product in the Village, in this case, the government, as a means of mobilizing community activities that support social and economic principles to achieve equitable village development (Aminudin, 2019; Badaruddin et al., 2017a).

Methods

In writing this article, we will explain how to manage the village government in implementing aspects of GVG. This article uses a qualitative research method with a case study approach. This article wants to examine policies whose focus is the implementation of GVG in the implementation of village policies intended for the village tourism industry with café sawah as the main icon and village-owned enterprise governance in managing village unit activities. So that qualitative research is considered very suitable to be carried out with in-depth interviews from various predetermined informants. This approach emphasizes the exploration of the boundaries of a case or various cases in detail and depth, accompanied by extracting data from multiple sources of information needed. This approach is empirical and is used to explore the occurrence of real experiences commonly referred to as phenomena, and in context, it does not work clearly (Creswell, 2016). The advantage of this approach is the existence of a bound system that limits cases raised in the form of programs, events, activities, and research subjects determined by time. The literature that discusses this approach mainly helps researchers choose a case study approach: 1) types of research questions; 2) in-depth analysis; 3) process perspective.

The research location in writing this article is Pujon Kidul Tourism Village, Malang Regency, because the Pujon Kidul Tourism Village has advantages in terms of agricultural resources and in terms of socio-cultural aspects the people have a spirit of mutual cooperation, so that the researcher considers it very suitable to carry out research on the implementation of good village governance. The data sources used are divided into primary and secondary data. Preliminary data are direct interviews with the Village Head responsible for the village governance management within the Pujon Kidul Tourism Village. further to the village head, we additionally conducted interviews with other village officials tasked with helping with the overall performance of the village head. For this research to be objective, we additionally interviewed the community as objects who benefited from imposing top village governance. The people who are used as resource persons are people who are engaged in the field of tourist villages or tourism business actors. The selection of informants is very important because this research examines the implementation of good village governance. The researcher decided that the first informant or key informant was the most appropriate and appropriate, namely the Village Head and director of BUMDEsa Sumber Sejahtera. These key informants were then asked to provide recommendations for selecting the next informants, provided that these informants were actively or passively involved in the governance of the Pujon Kidul Tourism Village so that synchronization and validity of the data obtained from the first informant occurred.

Furthermore, secondary data is taken from existing documents and obtained directly from the village government or other sources such as books, documents, and data from the internet. The research was carried out for six months, from December 2021- May 2022. The last thing is using data reduction to test the validity or authenticity of this study by classifying, focusing, selecting unnecessary data, and drawing conclusions that can be verified (Miles et al., 2014).

Result and Discussion

Implementation of the Village Law as a Form of GVG-Based Village Government Reform

The Village is currently experiencing a paradigm shift from what was once a government organization under the sub-district head. Still, now in the regulation of Village Government, it is a unitary area with the authority and law to manage its affairs. The BPD institutional mechanism, which regulates the recruitment and selection of members, is no longer controlled by the Village but follows national and regional central policies. Because autonomously, each region has its understanding of policies to formulate regional regulations

on BPD. So, the determination of BPD in several areas goes through different rules. The BPD consists of the village head, village secretary, treasurer, and head of the village correctional institution. The role of the BPD is very central in village governance because it has a role as a village institution that can become a development medium in the study of democracy at the village level. Normatively the BPD is considered to be able to carry out aggression in the interests of the community as a supervisor of the running of the village government.

In the era of autonomy, the Village has excellent development potential. Through Law/6/2014, the Village is expected to be an attraction to encourage the acceleration of development in structure and infrastructure. It considers the strategic function of the law, which draws public attention from all lines in village management, from the community to stakeholders, in this case, the village government. The implementation of the Village is intended to mobilize the budget directly to the Village to improve the living standard of the village community and to provide opportunities for the continuity and regrowth of local cultural values in the Village. It should be noted that although the allocation of APBD use is direct to the Village, the planning for its use must achieve the right target and be tightened with applicable regulations (Badaruddin et al., 2017). For example, the product UU/6/2014 regulates transfer funds regions from the center must be carried out following the stages and allocated from the APBN in the amount of 10% by the state's financial capacity. For example, product UU/6/2014 stipulates that transfers of regional funds from the center must be carried out in stages and allocated from the state budget at 10% of the state's financial capacity. From this example, it is in accordance with the indicators in the concept of good village governance which consists of transparency and accountability so as to create a clean and anti-nepotism village government.

The existence of Law Number 6/2014 has a philosophy to restore an attitude that has been weakening for a long time. It is illustrated in Chapter 1 and Article 3 "Rural regulation is based on the principles of recognition, subsidiarity, religion, unity, cooperation, kinship, deliberation, democracy, independence, participation, equality, empowerment, and sustainability. These aspects must be carried out and implemented so as to make the village into the category of "advanced and independent village", as is the case in the Pujon Kidul Tourism Village, which is an example of a village nationally. The four principles above are closely related to what is contained in the explanation of GG, wherein the administration of village government strategic efforts is needed to realize clean and anti-nepotism government in carrying out the public interest. In village governance, public interest can be used to guide policymaking and decision-making, with the aim of promoting the well-being and well-being of the people. In non-profit organizations, the public interest can be a primary focus in the work they do, such as promoting environmental protection or advocating for the rights of disadvantaged groups. These efforts are carried out by the concept of GVG, namely creating a transparent, accountable, and responsive strengthening capacity building through the BPD as a village institution that provides control and policymakers for the village government. Then, the role of the village community is no less critical, and community participation can be realized in village deliberations. So that what is manifested in building a developed, independent, and prosperous village is not just a mere discourse. Through the implementation of GVG, it is intended that the Village can accelerate development starting from the periphery and has the right to manage the budget obtained directly from the navel independently, transparently, and accountable for the benefit of village development based on existing provisions.

Rule of Law on Implementation of GVG

The development policy in the village area, there is a policy of the Village Ministry Regulation No. 11 of 2019. It concerns the priority of using village funds, which was later used as the basis by the Governor of East Java to stipulate Governor's Letter No.

411.2/2004/112.2/2019, which contains priorities for the use of village funds in East Java, as follows. First, village funds to reduce poverty levels, Village funds, also known as community development funds or village banks, are financial institutions that provide microfinance services to small communities or villages. These funds are designed to help reduce poverty levels by providing access to financial services, such as small loans, savings accounts, and insurance, to people who may not have access to traditional financial institutions. Second, community empowerment activities are initiatives that aim to give individuals and groups within a community the skills, resources, and opportunities they need to take control of their own lives and shape the future of their community. Third, economic empowerment also involves initiatives that aim to increase the economic opportunities available to a community, such as the development of small businesses or the promotion of entrepreneurship, for example: BUMDES, superior village products, village markets, village tours, etc. Fourth, fulfilling infrastructure for basic needs refers to the provision of infrastructure and services that are essential for meeting the basic needs of a community. These needs may include access to clean water, sanitation, healthcare, education, transportation, and energy (Pramandaru, 2018; Yusuf Wijanarko, 2018).

To succeed in developing the tourism industry, the village government needs to focus on its management by utilizing all existing local potential and compiling all policies and program planning. Research on development in rural areas mentions that one of the most popular non-traditional strategies for developing rural areas is the tourism industry and its entrepreneurial opportunities (Irfan et al., 2017). Developing the tourism industry with a collaborative concept requires a significant role from the government and the community, along with supportive stakeholders (Fahmi et al., 2016). The acceleration of the development of the tourism industry can be realized through various innovations by looking at the region's potential and the utilization of village funds. Pujon Kidul Tourism Village is developing the tourism industry through careful planning, as outlined in the 2018-2022 RPJMDes document. It contains programs for managing tourist villages, community development in the workforce, training in agriculture and tourism-based businesses, and training on appropriate technology in the form of IT.

The village government is vital in regional autonomy because the Village has the right to freedom to make regulations and rules in village life before being regulated by the local government. To succeed in the tourism industry in the Village, the village government needs to focus on its management based on tourism villages utilizing the existing local potential and compiling all policies and plans. The form of the policy planning is contained in the Pujon Kidul Tourism Village Regulation Number 5 of 2015 concerning Tourism Village Development and Cultural Preservation. In the village regulation, three principles accommodate tourism industry activities based on tourism villages, including economic, socio-cultural, and environmental principles. Based on these rules, we try to explain how to implement GVG in Pujon Kidul Village, Pujon District, Malang Regency. The concept of GVG is proposed to improve the work of village government so that the community can supervise by monitoring and ensuring accountability for good village government performance.

Transparency of The Pujon Kidul Tourism Village Government

Looking at the explanation of GG, we have found many in journals or literature everywhere. However, this study focuses on how to apply the concept of GVG based on the developed model, one of which is the transparency model. The idea of GVG is closely related to the autonomous authority possessed by the Village so that the community will also be very involved in developing their Village. The village government is a stakeholder who plans the course of government. In designing the system of village governance, democratic planning is needed that involves all actors in the Village, including the Pujon Kidul Tourism Village. The

aspect of transparency is one of the crucial things in running the existing government. The existence of transparency shows that the village government is openly implementing its governance, especially in the financial sector. Villages are given additional funds to develop and carry out their governance. The principle of transparency in GVG is measured through several indicators, including (Elsa Prisanda & Rury Febrina, 2021):

1. Mechanisms to ensure the process of standardization and transparency in running the public sector
2. Mechanisms that permit the public to know and ask questions on policies, public services, and government processes
3. Mechanisms that accommodate public services to avoid deviant actions from public officials through the reporting system.

The three indicators of the mechanism above must be implemented to achieve transparency in the concept of GVG. The openness mechanism talks about finances which is one of the principles of transparency in carrying out GVG. Village finances need to be monitored and controlled to implement this principle of openness. The form of this transparency principle is most often seen in the form of a proof of transaction mechanism for one year of village management activities. Financial transactions carried out by the village government become a sensitive issue if the instrument does not include proof of transactions that function as correction media in the financial transaction records. To make it easier to explain the concept flow of good village governance, it can be seen in the following figure.

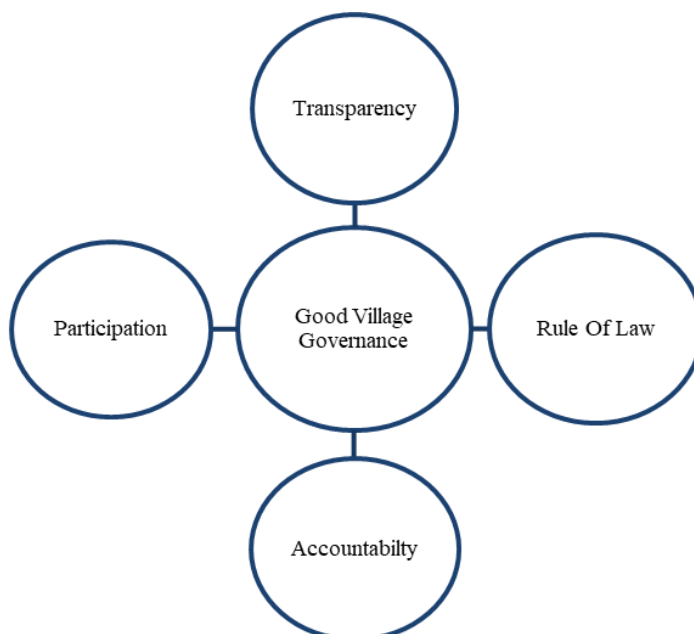


Figure 1. Good Village Governance Concept

From the explanation of Figure 1, it is explained that transparency, rule of law, participation, and accountability greatly affect the success of village governance towards good village governance. It can be seen on the level of effectiveness, efficiency, and professionalism of village officials is a benchmark in village governance that refers to transparency. To achieve transparency, the village government must carry out excellent and maximum financial with the principles of village financial management. The tenets of village financial management contain the village government's supervision, implementation, and accountability which is reflected in the Regional Revenue and Expenditure Budget (APBDes). It is reported once a year, at the end of the year, by the village government, which contains evidence of village financial

transactions in the form of budgeting, budget execution, and accountability. See [Table 1](#). The following is the proof of transactions from the Pujon Kidul Tourism Village APBDes for the 2021 period.

Table 1. Pujon Kidul Tourism Village Budget for Fiscal (2021)

Number	Description	Budgeting
1	Income	Rp1.615.161.500
2	Income transfer	Rp1.765.727.000
1	Village fund	Rp1.205.839.000
2	Results of taxes and levies	Rp32.266.000
3	Village fund allocation	Rp532.622.000
Total Budgeting		Rp3.380.885.500
4	Financing	
	Reception	Rp312.053.435
2	Expenditure	
1	Village government administration	Rp1.325.969.382
2	Village development implementer	Rp989.960.836
3	Development	Rp264.343.500
4	Empowerment	Rp740.168.240
5	Disaster Management	Rp265.305.159
	Expenditure total	Rp3.585.747.117
	Surplus (deficit)	Rp204.858.617
3	Development	
	Receipt of financing	Rp304.858.617
	The remainder of the calculation of the previous year's budget	Rp304.858.617
	Financing expenses	Rp100.000.000
	Village capital participation	Rp100.000.000
	Financing Amount	Rp204.858.617
	The remaining over (less) budget calculation	-

Resource: Document APBDesa Wisata Pujon Kidul (2022).

[Table 1](#) above shows that the use of APBDes in Pujon Kidul Village is dominated by village development which focuses on developing village infrastructure and facilities and developing village tourism. The two development programs are one of the efforts of the Pujon Kidul Tourism Village government to help improve the welfare of the community that is transparent. Pujon Kidul Tourism Village also uses the village internet site to carry out transparency sports regarding allotted village finances. greater details may be visible through the village internet site hyperlink, particularly <http://sie.pujonkidul.id/>. the usage of digital era is massive because it will facilitate the administration of the village authorities. similarly, the budget transparency by way of the Pujon Kidul Tourism Village government with the aid of using the website additionally offers transparency in posting news or articles related to activities accomplished during 2020-2021 with clarity on the village budget used. Moreover, those things are one of the efforts of the Pujon Kidul Tourism Village authorities to be obvious approximately the usage of the price range to the network.

Pujon Kidul Tourism Village Government Accountability

Great authority and a sizeable budget directed at the Pujon Kidul Tourism Village government also need to be balanced with an enormous enough responsibility for what has been implemented in one year of government administration. It indicates how reporting in implementing a good village government can run as it should. Aspect accountability, we want to see the output of a program running until it reaches the intended target, whether there are leaks and irregularities in the use of the budget, as well as deviations from the intended targets and program implementation.

In widespread, the Pujon Kidul Tourism Village government has supplied facts about a selection that has been determined without decreasing transmission to the community in administering government and village development. The village government affords statistics about a selection via village meetings, and representatives from the network, which includes RT or RW, socialize it with the district. The performance of the village government at the responsibility element can be concluded that thus far, the accountability component between the village government and the community has befallen, that is indicated by means of the yearly pastime record. This interesting report is contained within the every year report of the community.

Table 2. Allocation of Village Funds (Village Development Implementation Sector)

No.	Type of Activity	Budget Size (Rp)	Source
1.	Education	39.000.000	Village Funds
2.	Road Infrastructure Development	52.121.331	Village Funds
3.	Waste Management	120.000.000	Village Funds
4.	Tourism Destination Development	198.000.000	Village Funds
5.	Health	141.341.200	Village Funds
6.	Food Production	106.865.040	Village Funds
7.	Disaster Management	32.964.591	Village Funds

Resource: *Document RKP BPD Pujon Kidul Tourism Village, (2022).*

Based on [Table 2](#), the allocation of village funds is focused on the implementation of the development sector. Village development is a form of responsibility from the village government to build all the main facilities and infrastructure to be used by the community. The accountability of village government performance is a complete unit of village income and expenditure, not just income and expenditure related to development. When viewed from the role of the village government, some have been periodic, as expected. The accountability of the village government evidences this in the form of determining the village government plan (RKPDes), which in the implementation process involves institutional elements in the village government.

GVG can create quality government accountability and emphasize the village government's financial management process and stakeholder involvement in the social, economic, and political fields and empower existing resources. Several principles have been running in implementing accountability performance within the Pujon Kidul Tourism Village Government. Namely, there is a commitment from the leadership of the village head and all members of the village government staff to manage the implementation of activities or programs responsibly. Able to optimize a system. by ensuring the consistent use of resources following applicable regulations and being able to demonstrate the level of achievement of the goals and targets set (through the RPJMDesa Wisata Pujon Kidul 2018-2023), as well as being oriented towards achieving the vision and mission of the village head and the benefits obtained as a catalyst preparation of accountability reports.

Community Participation in Pujon Kidul Tourism Village

Community participation is one of the most critical things in implementing GVG. Because the high level of community participation shows that the level of democracy and community concern for village development is high (Asriadi Ar et al., 2021), network participation can be visible from numerous signs. One is a community interest in village deliberation activities or village improvement. Pujon Kidul Tourism Village has many locations for the network to be actively involved in various types of deliberation, such as village development plans, assessment of village authority’s performance, work meetings, and village profits and expenditure budget deliberations. In each of those deliberation sports, the humans of Pujon Kidul Village are requested to make contributions enter to the village government to make it even higher. These facts are seen in table three beneath concerning who are the actors who play a role in growing the participation of the Pujon Kidul Tourism Village community within the Village Deliberation time in [Table 3](#).

Table 3. Community Presence in Deliberation in Pujon Kidul Village 2022 (July)

No.	Position	Total
1.	Head of Village	1
2.	Village Servant	9
3.	Village Consultative Body	4
4.	Community Empowerment Institute	2
5.	BUMDES	2
6.	PKK	2
7.	RW	9
8.	RT	18
9.	Travel Awareness Group	4
Total		51

Resource: Activity Document of the Pujon Kidul Tourism Village Community Institution (2022)

It can be seen from the table above regarding how the participation of the people of Pujon Kidul Tourism Village is quite good. The village government invites the community to attend the village deliberation forum every three-to-three months. It is a form of society and village government participation so that the principles of GVG can be achieved. A deliberation forum can indirectly facilitate the implementation of the discussions carried out, namely the unification of input from each group which is then represented by one of the actors in it to report achievements and findings in the field seen in [Figure 2](#).



Figure 2. The Pujon Kidul Tourism Village Deliberation Forum
 Source: Researcher Documentation, (2022).

In addition, the participation of the Pujon Kidul Tourism Village community in tourism industry activities is heavily involved in village tourism businesses run under the organization of the Sumber Sejahtera BUMDES and the Capung Alas Tourism Awareness Group (Pokdarwis). The researcher summarizes the community's involvement in the tourism industry through [Table 4](#) regarding the forms of community participation.

Table 4. Forms of Community Participation in the Tourism Industry

No.	Tourism Unit Division	Form of Participation			
		Brainstorming Participation	Skills	Physical Energy Participation	Property Participation
1.	Public Relations	The community is actively involved in the tourism object publication business, with their participation in the Pujon Kidul Tourism Village Electronic Information System delivered directly through face-to-face or SIE Pujon Kidul Tourism Village	The number of people who are directly or indirectly involved in the Pokdarwis tourism business has increased to reach the current number of 2,000 people (in 2022)	-	-
2.	Marketing			-	-
3.	Live in		The community is actively involved in providing restaurants, tourist attractions, and homestay accommodations for tourists	The participation given by the community in encouraging a variety of businesses and industries can be seen in the differentiation of tourism products in the Pujon Kidul Tourism Village. The change from the potential for natural tourism to educational tourism and a	The community voluntarily follows the standardization of homestay accommodation by financing the procurement of room amenities.
4.	Café Sawah				

No.	Tourism Unit Division	Form of Participation		
		Brainstorming Participation	Skills	Physical Energy Participation
				rice field café as a provider of Pujon Kidul's unique culinary offerings at the Café Sawah

Source: Data processed by researchers. (2022).

Table 4 above explains the form of community participation in Pujon Kidul Tourism Village through their involvement in the business run by Pokdarwis Capung Alas under the auspices of BUMDES. In 2022, Pokdarwis will involve approximately 2000 people in the village tourism business it fosters. This figure excludes Pokdarwis members and direct tourism business actors, which amount to 200 people. It shows that the dominant community participation is engaged in the tourism industry. Pujon Kidul Tourism is the potential of the Village considered well by the community to build a sustainable village life following the principles of GVG. In addition, this form of community participation is sustainable in implementing programs for the use of nature as a potential for economic improvement and providing solutions to problems of poverty alleviation as well as labor absorption.

Conclusion

Based on the discussion results, after observing, knowing and trying to understand various behaviors in the movement of the tourism industry in the Pujon Kidul Tourism Village it can be stated that several elements in Good Village Governance have been applied even though they are not optimal, including the existence of vision, openness and transparency, community participation, accountability, democracy and partnerships with the private sector and the community. However, the community also has a role, although it is still not optimal.

The village government's role in transparency, accountability, and participation is marked by open discussions with the community through village deliberation forums. Accountability related to reporting of funds sourced from APBDes, village funds, and other assistance funds is also reported to the community verbally and in writing which is carried out at village meetings. The role of the community in implementing GVG is still low because it still relies on the part of the village government. In this case, it can be seen that the role of the community is only involved in forming the tourism awareness group (Pokdarwis Capung Alas). Therefore, the village government must be able to build a network of multi-sectoral organizations (government sector, private profit/non-profit) based on the principles of transparency, accountability, and participation.

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