

## IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE PRINCIPLES IN VILLAGE FUND MANAGEMENT IN TENGGAK VILLAGE GOVERNMENT, SIDOHARJO, SRAGEN

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### ABSTRACT

*This study aims to describe and analyze the principles of Good Corporate Governance in managing village funds at the Tenggak Village Government, Sidoharjo, Sragen. This type of research uses a descriptive method with a qualitative approach. Data collection techniques carried out contained interviews, observation, and documentation. The results of this study indicate that the principles of responsibility, independence, and justice have been applied properly. Therefore the principle of transparency has not been applied properly and the principle of accountability has not met the existing research indicators. The final result indicated that the principles of good corporate governance have not been implemented properly in village fund management in Tenggak village governance.*

Key Words: *Good Corporate Governance, Village Fund, Village Government*

### INTRODUCTION

Law No. 6 of 2014 concerning Villages is a milestone in changing the paradigm of village management. The village is no longer considered as an object of development, but instead is placed as the subject and spearhead of development and improvement of people's welfare. One form of government concern for the development of rural areas is to provide an income and expenditure budget the state every year, which aims to be intended for villages. From this form of assistance, the program emerged. Village Fund which was initiated in 2015 (Wardani 2018). Local government must can manage what is owned by the area to achieve community welfare. Village finances must be managed openly and can be accounted for in accordance with applicable laws and regulations.

Governance in the process of administering good village governance (good governance) has characteristics that are accountability, transparency, participation, responsiveness, rule of law, fairness, efficiency and effectiveness and has a strategic vision (Wandika 2021). The results of good and correct governance will produce Good Corporate Governance. Good governance in the government system can prevent fraud and the emergence of misuse of village funds.

Sragen Regency is a small city in the west of Central Java, precisely on the direct border between Central Java and East Java. Based on data from the Central Bureau of Statistics (BPS), Sragen, which is located 11,045' - 11,110' East Longitude, 715' - 730' South Latitude, has an area of 94,155 square meters with a population of 858,226 people. Sragen has 20 districts, covering 196 villages. The following data explains the village index build.

Table 1. Development Village Index (IDM) (Dispermades Dukcapil 2020)

| No | Developing Village Index | Amount   |
|----|--------------------------|----------|
| 1  | Desa Mandiri             | 4 Desa   |
| 2  | Desa Maju                | 79 Desa  |
| 3  | Desa Berkembang          | 112 Desa |
| 4  | Desa Tertinggal          | 1 Desa   |

Source : tkpkd.bappeda.jatengprov.go.id

Permendes Number 2 of 2016 to classify village types there are 3 indicators, namely the Social Resilience Index, Economic Resilience Index, and Environmental Resilience Index. Independent villages have a greater index value of 0.8188, advanced villages have an index value of 0.7072 – 0.8188, developing villages have an index value of 0.5989 – 0.7072 and underdeveloped villages have an index value of 0.4907 – 0.5989. Based on the IDM table, Sragen Regency consists of 112 developing villages, this figure is greater than 50% of the total village. So it can be seen that Sragen Regency is a Developing Regency. Sidoharjo District has an area of 4,588.98 Ha which consists of 12 villages in 36 kebayanan. Sidoharjo District has a population of 51,199 people. Based on the results of observations that have been made in Sidoharjo District, there are still villages that have not implemented Good principles Corporate Governance. The following is village data in Sidoharjo District which has a website or social media as a means of publication and documentation of village activities.

Table 2. Village Government Publication Media in Sidoharjo District

| No | Village    | Village Government Publication Media    |
|----|------------|---|
| 1  | Taraman    | Intagram dan Facebook                   |
| 2  | Patihan    | Belum memiliki website dan media sosial |
| 3  | Duyungan   | Belum memiliki website dan media sosial |
| 4  | Bentak     | Instagram                               |
| 5  | Sidoharjo  | Intagram dan Facebook                   |
| 6  | Jetak      | Facebook                                |
| 7  | Singopadu  | Belum memiliki website dan media sosial |
| 8  | Jambanan   | Facebook                                |
| 9  | Pandak     | Belum memiliki website dan media sosial |
| 10 | Sribit     | Belum memiliki website dan media sosial |
| 11 | Tenggak    | Belum memiliki website dan media sosial |
| 12 | Purwosuman | Instagram                               |

Sumber : Social Media for every village in Sidoharjo District (Data is processed, 2022)

Based on the publication media table, it can be seen that there are several villages, one of which is Tenggak Village in Sidoharjo District, which does not yet have a website and social media as a means of connecting between the village government and the wider community. This is not in accordance with Law Number 6 Article 86 of 2014 which states that villages have the right to access information through a village information system developed by the Regional Government and are required to develop village information systems and the development of rural areas.

Tenggak Village has a population of around 1,322 people and has 7 hamlets, namely Cabeyan, Dukuh, Ngagel, Nglombo, Nyawak, Metep and Tenggak. Reporting from "SIDesa Central Java", Tenggak Village is a developing village with a total index value of 0.6705. Tenggak village gets an allocation of village funds every year quite a big year. The following is the village fund allocation data for Tenggak Village.

Table 3. Tenggak Village Fund Allocation Data

| <u>Year</u> | <u>Amount of Village Fund Allocation</u> |
|-------------|--|
| 2019        | Rp 999.234.000                           |
| 2020        | Rp 1.210.360.000                         |
| 2021        | Rp 1.252.260.000                         |
| 2022        | Rp 1.024.940.650                         |

Source : Peraturan Bupati No.7 (2019), Peraturan Bupati No.72 (2020), Peraturan Bupati No. 75 (2021), Peraturan Bupati No. 75 (2022)

According to the Regent's Regulation regarding the allocation of village funds for Tenggak Village, it was very large, even in 1999 - 2021 village fund allocation reaches Rp. 1,252,260,000. so that the potential misuse of village funds also increases if not managed properly. Several abuses of village funds were found in Sragen Regency, one of which was in Miri District. The Head of Doyong Village, Miri District, was detained by the Sragen District Attorney, who has the status of a suspect in alleged corruption in village funds and the allocation of village funds. Investigators announced two projects related to sharing the remaining project money, namely the talut project of Rp. 175.5 million from village funds and a drainage project of Rp. 58.86 million from village fund allocations. In this case an indication of state losses of Rp. 70,000,000. The village head of Doyong was threatened with articles 2, 3 and 9 Laws No.31/1999 and No.20/2001 concerning corruption with threats ranging from 5 years to 20 years or for life. The mode of budget deviation by the head of Doyong Village, namely village funds and village fund allocations, is managed by the village head alone, not administered by the village treasurer. In 2017 there was a case of misuse of village funds and allocation of village funds in 2016 in Hadiluwih Village, Sumberlawang District. The case that ensnared the village head reached court and was sentenced to 1 year and 6 months in prison. Loss State worth 419.97 million of the total village funds and 2016 Hadiluwih village fund allocation worth IDR 1.2 billion (Source: Solopos.com, Sragen 23 July 2018).

Tenggak Village, Sidoharjo District, Sragen Regency is an entity that is obliged to prepare and disseminate financial reports in accordance with applicable laws and regulations. Banners containing the use of village funds and village financial reports are not on the Balai office page Tenggak Village. This is what causes the community to not understand the realization of village funds run by the Tenggak Village government, due to a lack of information and media that can be accessed.

Tenggak Village Government has not implemented the principle of responsibility or accountability. The Village Government is required to have a website which is regulated in Law Number 6 of the Year 2014 concerning Villages which requires every village to have an information network. The website contains the amount of village funds received, the allocation process, village fund allocation reports, village finances, village potential and village profiles. Based on the interview results, the Head of Tenggak Village, Setiyanto, stated that the Tenggak Village Government does not yet have a website that serves as a communication link between the Tenggak Village Government and the wider community. This shows that the Tenggak Village Government has not implemented the principles of Good Corporate Governance, namely and accountability because there is no clarity of information. Based on various current conditions, and the many cases of irregularities that have occurred, the further research is needed on the application of the principles of Good Corporate Governance in the management of village funds in the Tenggak Village Government. Through this background, this research takes the title "Application of the Principles of Good Corporate Governance in the Management of Village Funds in the Government of Tenggak Village, Sidoharjo District, Sragen Regency"

## **METHODOLOGY**

According to Sugiyono (2019: 2), the research method is a scientific way to obtain data with specific purposes and uses. So that in conducting research required accurate data in order to achieve the expected goals. The type of research that will be used in this study is qualitative research. Qualitative research is research that places more emphasis on aspects of understanding in a practical way deep into a problem rather than looking at generality problems (Damanah and Garalka: 2019). Qualitative research involves use and collection. This research used a case study approach in Tenggak Village, Sidoharjo District, Sragen Regency. The case study technique is one of the required data collection techniques by drawing samples from certain sample units that are related and studied in more depth (Wiyono, 2011: 113). Case studies are especially useful when researchers feel the need to understand a specific case, certain people, groups with certain characteristics, or unique situations in depth (Warul Walidin et al: 2015). So that in this study using data related to information, organizational structure, duties and authorities, as well as supporting documents in the village fund management process by the Tenggak Village Government.

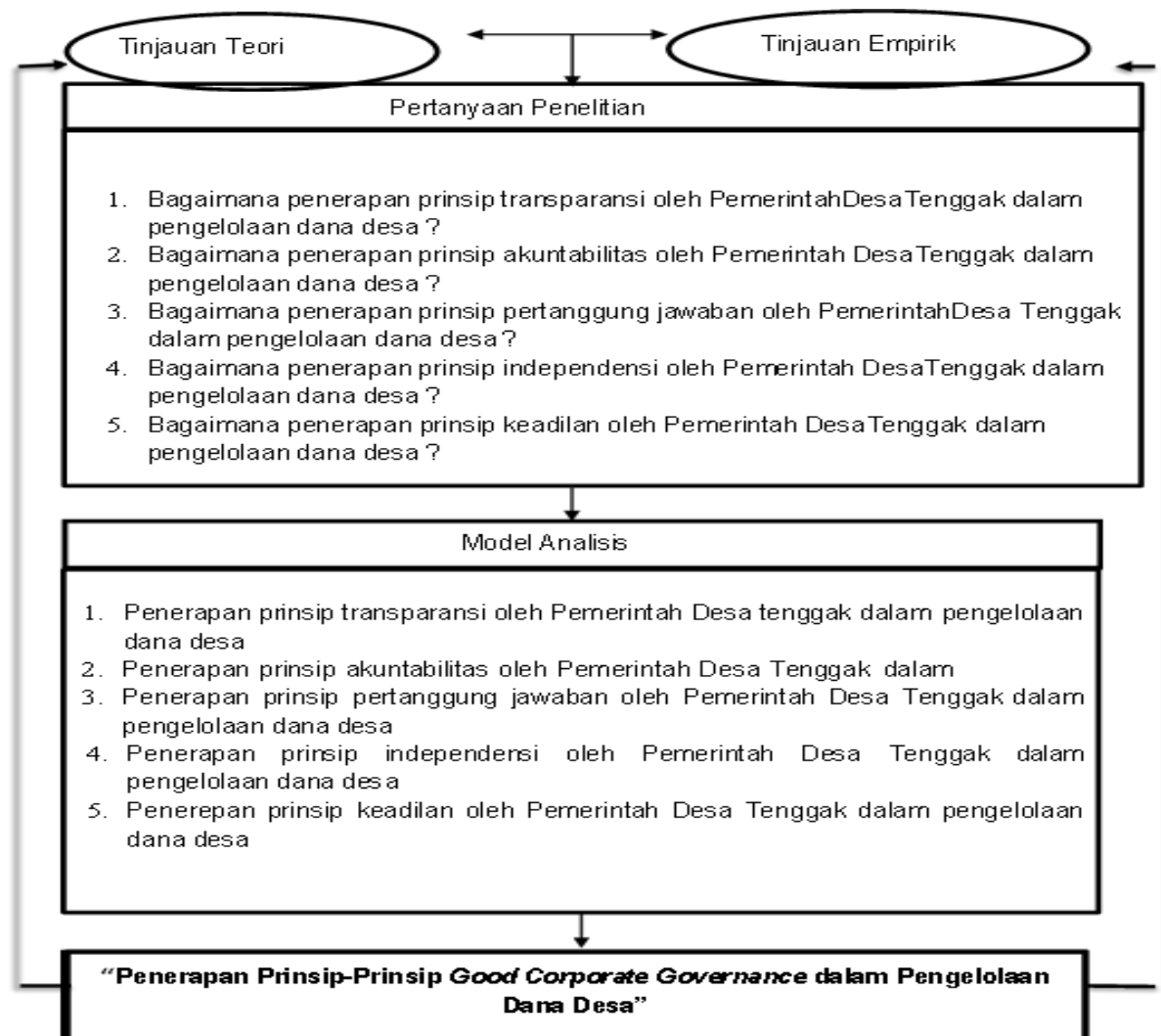


Figure 1. Theoretical Thinking Framework  
Source : Rosulina ( 2017)

From the picture of the theoretical framework, it can be seen that the research conducted in Tenggak Village, in terms of village fund management, is in accordance with the principles of good corporate governance and is in accordance with the applicable laws and regulations. So that it can produce good governance, especially in the management of village funds.

Data collection techniques are the most important step in research, because the purpose of this research is to obtain data from various sources (Sugiyono, 2018). To obtain the data needed in the preparation of this thesis, the authors use data collection, including:

1. Interview. Interviews are used as a data collection technique when the researcher wants to conduct a preliminary study to determine the problems to be studied and find out more in-depth details from the respondents. The sampling technique used in this study was purposive sampling and snowball sampling. Purposive Sampling is a sampling technique with data sources some criteria. Snowball Sampling is a sample determination technique that is initially small in number, then enlarges (Sugiyono, 2019). Qualitative research cannot stop at purposive sampling because only respondents who meet the criteria are obtained, not research respondents. Intensive data collection interviews must be carried out with in-depth interviews from one respondent to another respondent who meet the criteria to reach a saturation point (snowball sampling) (Hamidi; 2012). The data in this study were obtained from respondents

by way of direct questioning by parties related to the management of village funds in the village of Tenggak. Related parties include the Village Head, Village Secretary, Head of Finance (Treasurer) and Head of RT of each Hamlet as well as 2 Community Leaders (Residents of Tenggak Village).

2. **Observation.** Observation is a data collection technique that observes natural objects, human behavior, work processes (Sugiyono, 2016). In this observation activity, there are three main components that need to be considered. pay attention, namely space, actors, and activities (Farida, 2014). Researchers observed the activities Village fund management bags are located around the Tenggak Village environment, observing the form of transparency used by the village fund activity implementation team, seeking and recording information related to the form of accountability used.
3. **Documentation Study.** Documents are records of events that have passed, documents can be in the form of writing, pictures, or monumental works of a person. Documentation studies, namely observation and interview methods in qualitative research (Sugiyono, 2018). The documents examined in this study are documents related to the management of village funds as well as other supporting data that can provide information where material related to the object under study.
4. **Library Research.** According to Sugiyono (2017: 291) reveals that literature studies are related to theoretical studies and other references related to values, culture, and norms that develop in the social situations studied. This research uses literature studies in the form of books, scientific journals, and laws relating to the management of village funds.

Data analysis is the process of systematically searching and compiling what is obtained from interviews, field notes, and other materials (Sugiyono, 2017). Data analysis techniques are methods used by researchers to process data that has been obtained from a source. This research descriptive in nature, depiction in words or sentences and separated according to category to get data conclusions and obtain accurate conclusions in this study. The following is an explanation of the stages of analysis used, namely:

1. **Describe the characteristics of the informants** Explain the name, position, and role in managing village funds. The informants in the research included the Village Head, Village Secretary, Head of Finance (Treasurer) and Head of RT of each Hamlet as well as 2 community leaders Community (Residents of Tenggak Village).
2. **Comparing the theory with the information** that has been obtained from the informants after the interviews have been conducted, the information obtained will be reduced and compared with the theory used in the research. According to Sugiyono (2018: 247-249) Data reduction is summarizing, choosing the main things, focusing on important things that are in accordance with the research topic, looking for themes and patterns, in the end provide a clearer picture and make it easier to carry out further data collection.
3. **Data Presentation.** Presentation of data is a collection of information that has been arranged which allows drawing conclusions and taking action. Presentation of the data in a qualitative study will help someone understands what is happening or doing something (Muri, 2014: 409). Through the presentation of data these, then the data is organized and structured so that it will be easier to understand (Sugiyono, 2018:249). In this data display technique, researchers pay attention to village fund management processes that have occurred in the past.
4. **Conclusion Drawing.** Drawing conclusions is that this research is a new finding that has never existed before then presented and reduced data to answer the formulation of the research problem (Yusuf, 2014). In this study, researchers analyzed data obtained in the field relating to the principles of Good Corporate Governance in the allocation of village funds in Tenggak Village.

## RESULT AND ANALYSIS

Based on Minister of Home Affairs Regulation Number 20 of 2018 concerning Financial Management Village, Village Financial Management is the entire activity that includes planning, implementation, administration, reporting, and accountability of village finances. The following is a series of management processes village funds by the Tenggak Village Government:

1. **Planning.** Planning is the most important part in a government organization and good planning will certainly produce good performance as well (Rahmawati et al, 2015: 307). The planning process in- carried out by the village government together with the village community in the context of implementing village development. The village fund management mechanism begins with the formation of a Team for Compiling the Village Government Work Plan (RKPDesa) made by the village government. Then the drafting team aligns the proposal with the applicable regulations as well as from the RPJMDesa. Planning in Tenggung Village, that is, first of all, the village head, after 3 months of being appointed, makes a Term Development Plan Village Intermediate (RPJMDesa) is valid for 6 years which is compiled at the beginning of the village government period. RPJMDesa is a planning document that contains village development policy directions, village development strategies and village work programs. The RPJMDesa is a proposal from the community that has been discussed. After the Village RPJM has been prepared, the village government will select a program or activity per year and include it in the Government Work Plan (RKP). The village government coordinates the programs that have been contained in the current year's RKP to be compiled in the APBDesa.
2. **Implementation.** In implementing village finances, there are several general principles that must be adhered to which include receipts and expenditures. This principle includes that all village revenues and expenditures carried out through the village treasury account. Disbursement of funds in the Village Cash Account signed by Village Head and Village Treasurer. The implementation of income receipts is the activity of receiving and recording village income. Meanwhile, for the implementation of spending / spending prioritized for meet development needs (BPKP, Juklak Bimkon Village Financial Management, 2015). Implementation according to Permendagri Number 113 of 2014 concerning Village Financial Management is contained in article 24. The Tenggak Village Government in implementing activities funded by the Village Fund forms an Activity Supervisory Team (TPK) and Budget Activity Manager (PKA) appointed directly by the Village Head and involves several members of the Tenggak Village community.
3. **Administration.** Administration of village finances is a recording activity that is specifically carried out by the village treasurer. The village treasurer is an element of the PTPKD (Village Financial Management Technical Implementation) who is held by the head/ staff of financial affairs, and has the task of assisting the Village Secretary. Treasurer the village is obliged to keep records for all transactions in the form of receipts and expenditures. Recording is done by the treasurer in a simple way, not yet in the form of accounting journals but bookkeeping. Village financial administration is carried out by the Village Treasurer in the form of General Cash Books, Tax Assistant Cash Books and Bank Books. Administration according to Permendagri Number 20 Year 2018 concerning Village Financial Management Article 63
4. **Reporting and Accountability.** The village government is obliged to submit a report on the implementation of its duties, authorities, rights and obligations. Reports on Realization of Use of Village Funds are submitted every semester to the bupati/ mayor. The Village Secretary as the PTPKD coordinator, assists the village head in managing village finances. One of the tasks of the Village Secretary is to prepare reports and accountability for the implementation of the Village Budget. Reporting and accountability according to Permendagri Number 20 of 2018 Concerning Village Financial Management is contained in article 68. The Activity

Implementation Team (TPK) will report activity accountability to the village secretary in the form of activity reports which will be verified and checked again for the suitability of all activities carried out by the village government. Then, the Head of Finance will recap the activity reports that have been submitted and verified to be compiled into an Accountability Report with an Accountability Letter (SPJ).

#### Application of the Principle of Transparency

Transparency or openness is an obligation for managers to carry out the principle of openness in the decision process and conveying deeper information. The information submitted must be complete, correct, and timely to all stakeholders, there must not be certain things that are kept secret, hidden, covered up, or postponed disclosure (Kusmayadi et al, 2015:41). The following are the minimum indicators that must be present in the application of the principle of transparency:

Table 4. Research Indicators

| Principle Name      | Implementation Indicators   |
|---------------------|---|
| <i>Transparency</i> | Providing and accessing clear information about planning, implementation procedures and accountability.<br>There are deliberations involving the community.<br>Management process transparency Disclosure of information about village fund management documents<br>Increasing the number of people participating in regional development |

Source: Sedarmayanti (2012), Septiana (2021)

The application of the principle of transparency in the Tenggak Village Government is implemented starting from planning, implementation, administration, reporting, and accountability. At this planning stage, according to information from the results of interviews conducted with the village head, village secretary and financial officer of Tenggung Village, the community was starting to be involved in planning. The role of the community in the planning stage is to provide suggestions, suggestions, and help solve problems in the activities carried out which are sourced from village funds through village meetings. Village meetings are held by the village government attended by various parties, including the Village Representative Body (BPD), RT Heads, RW Heads, Community Leaders, Religious Leaders, Karang Taruna, PKK, and School Principals in Tenggak Village, and others etc. This deliberation was held at the Tenggak Village hall once at the beginning of the year.

According to Law no. 6 of 2014 Article 54 Concerning Villages, Village Deliberations or what is referred to by other names are deliberations between the Village Consultative Body, Village Government, and community elements held by the Village Consultative Body to agree on matters strategic. Village meetings held at the village hall are held at least once a year. In this village meeting, suggestions will be collected from the community for further discussion and then a team for implementing the activities will be determined which is usually called the TPK. This TPK does not have an organizational structure but there is a Decree (SK) on its formation. The next form of transparency that was implemented by the Tenggak Village Government after the village meeting that collected it various proposals for activities from the community and a team for implementing the activities will be determined TPK. This TPK is responsible for completing and carrying out activities in the implementation of village funds. Furthermore, the village government together with the TPK will socialize the project that will be built in each region, the village government will use the resources of local community members to work in the project development process. With the direct involvement of the community in the implementation of development activities, this is



one of the steps in implementing the principle of transparency in the management of village funds by the Tenggak Village Government. In the implementation stage, the Tenggak Village Government will provide outreach to the area to be built through the RT Head which will be carried out at the local RT house in the area. According to Muhammad Husnul Aziz, head of RT 7, before carrying out a development program, socialization must be carried out with the community by gathering at the home of the local RT head to discuss the implementation of development in the area. It is intended that the public can find out information such as funds, volume, to the area of the project to be built. In addition to this socialization, there is an activity board posted in the area, so that not only the residents in the area being built know but the local residents also know.

The final stage of village fund management is accountability. At this accountability stage, the Tenggak Village Government uses information media in the form of forums at village meetings and Socialize via WhatsApp social media. The lack of access in the delivery of information to the village community has caused many village people to not know about the accountability of managing village funds. Joko Triyanto, community leader of Tenggak Village, stated that the village should have made billboards or mmt for information on village income and village expenditures and then put them up at every intersection or place where villagers often gather, but there were none, so there was a lack of information. This statement was supported and answered by the Village Head, Mr. Setyanto, who stated that the website and mmt were in the process of being made. This is due to the lack of Human Resources who have not been adequate in managing the website. The limited information media used by the Tenggak Village Government makes the community less knowledgeable about the management of village funds and daily information from village activities, both formal and informal activities.

Social media is one of the media that is used for the public to easily access village fund management information, so that residents who want to know information on fund management villages can access the website unhindered by time and place. The district government has encouraged the village government to create a website. Based on Setyanto's statement, the district government has provided encouragement to create a website and disseminate information regarding this matter, but the Human Resources for the Tenggak Village apparatus are inadequate. Sunarko, SE., Secretary of Tenggak Village stated that the provision of information related to fund management is still ongoing done through socialization. This is due to the limited human resources required for the procurement of information technology which is still being planned. From some of the information provided by the informant as the village community who experienced the activity process, it can be concluded that as much as possible the government's efforts to provide transparency in society, there are still some problems or criticisms that are certain from the community, but from some of these problems and criticism can be a lesson and re-evaluation for the village government to make more efforts again in the management of village funds according to the principle of transparency.

Table 5. Accountability Research Indicators

| Principle Name        | Implementation Indicators  |
|-----------------------|--|
| <i>Accountability</i> | Implementation of tasks according to the guidelines<br>There is clarity of function and duties of each position<br>Implementation of duties in accordance with professional ethics<br>There is an organizational structure |

Source: Sedarmayanti (2012), Septiana (2021)

The statutory regulations in managing village funds have become a benchmark for the Tenggak Village Government to carry out activities in the village and are required to be accountable by working properly according to rules and administratively. In managing village funds, there is a division of tasks according to the duties and functions of each village apparatus,

according to information in an interview with the village head at the Tenggak Village Government, Setyanto, that the Tenggak Village Government which has full responsibility is the village head as the Holder of Village Financial Management Authority (PKPKD). , and in practice the village secretary and village officials are the Village Fund Management Technical Executors (PTPKD) and are coordinated by the Village Secretary.

The task of the technical implementer is to assist in managing village funds starting from administration, planning, accountability reporting, and implementation. Head of finance, Puji Sumini, stated that finances in the management of village funds are regulated and managed by the finance department as treasurer villages, in the disbursement process must go through recommendations and verification from the Village Head.

The village secretary, Sunarko, SE, also added that the village treasurer in one day has a limit on cash that is carried and priority is given to non-cash transactions. This shows application accountability in efforts to suppress corruption and there is a clear division of tasks in accordance with Permendagri No. 20 of 2018 concerning Village Financial Management Article 1. In the Tenggak Village Government there are several vacancies in village officials, namely the planning department, but the implementation of planning tasks is carried out by the village secretary.

The Tenggak Village Government in managing village funds has targets and standards to be achieved. According to information from the village head, Setyanto, the target for the implementation of the village funds is appropriate with the vision and mission of the village head that has been conveyed to the community before the term of office or during the village head election campaign. The village secretary, Sunarko, SE, stated that there were achievements in the absorption of funds in each disbursement. the aim of the village government's target is to create a community that is sustainable and better than previous years with efforts to improve various aspects of village community life with 100% absorption of village funds. Distribution of funds the village is divided into three stages, the first stage is 40%, the second stage is 40%, and the third stage is 20%.

When the program has been completed, the TPK will make an activity report which will be synchronized with the village treasurer. Then the accountability report on the realization of the APBDes is prepared by the village secretary and treasurer which will be reported to the BPD as a community representative and an Accountability Letter (SPJ) to the sub-district head. Submission of reports to the public is carried out when there are activities such as: village council. The next stage is monitoring and physical checking in the field from the village facilitator and the sub-district team after the construction is complete along with the SPJ. So that when there is development that is not appropriate it will be a warning and must be adjusted to the Budget Plan (RAB). According to the village secretary and chief of finance, so far there have been difficulties, but in compiling the report directives and assistance were given directly by the bureaucracy from the sub-district and district so that problems were quickly resolved.

Supervision of the implementation of program activities originating from village funds is overseen by the community, the BPD (Village Consultative Body), village assistants, officials from the district government offices carry out training in the form of technical guidance (bimtek) periodically every year, and usually there is always technical guidance and outreach every time there is a change in the rules or a change in the system used in managing village funds. This training was attended by village officials who were invited or assigned in their fields. this activity

Of course it is very important to add insight in using the Siskeudes application and village fund reporting. In addition to accountability, it is carried out with the village tasked with overseeing so that it is in accordance with the main tasks and functions listed in the organizational and governance structure (SOTK). When there are village officials who do not comply with the instructions, they will be summoned and given guidance by the village head as a form of discipline to carry out their duties according to their functions. This is the application of professional ethics in the implementation of program activities that are running properly. Regarding professional

ethics, the head of the Sragen Community and Village (Dispermades), and the District Inspectorat Sragen.

SPJ reports, periodically there is also monitoring from higher authorities and also from village assistants who have been empowered by the village. Every year there is monitoring from the District Inspectorate Sragen which conducts inspections on every development starting from administrative completeness and checks field. Monitoring is carried out very strictly, and the village government must be prepared to account for the prospects for the programs implemented. Accountability according to Kusmayadi et al (2015: 42) is the obligation of managers to provide accountability for all actions in managing the company to stakeholders as a form of trust and authority that has been given. In carrying out the principle of responsibility, there are several minimum indicators that determine the level of responsibility carried out by the village government, including:

Table 6. Research Indicators of Responsibility (Responsibility)

| Principle Name        | Implementation Indicators   |
|-----------------------|---|
| <i>Responsibility</i> | Implementation of development activities carried out in accordance with the principles or regulations and policies that apply<br>To what extent is the sensitivity of the government in knowing and meeting the needs of the community.<br>Be careful in the process of carrying out tasks<br>There is a task accountability report |

Source: Sedarmayanti (2012), Septiana (2021)

The Tenggak Village Government in carrying out accountability in managing village funds by carrying out planned activities and at the end of the year reporting the Information Report on the Implementation of Village Government (LKKPD) to the BPD and reporting the Accountability Letter (SPJ) and reports on the realization of the budget for each completed activity and Report on the Implementation of Village Government (LPPD) at the end of the year to be submitted to the district and district. LKPPD and LPPD are reported at the end of each year a maximum of 3 months after the end of the fiscal year, while Accountability Letters (SPJ) and realization reports are reported monthly and each activity program has been completed, according to the village head the realization of activities and accountability reports in managing village funds has been implemented in a timely manner, the sub-district always monitors the preparation of accountability to the village and strictly sets limits for collection, and there is a rule that if the accountability report at the end of the fiscal year has not been reported up to the collection limit to the sub-district and district parties, the village is not yet allowed to disburse funds for the fiscal year next.

In accordance with the laws and regulations that apply in the management of village funds, the Village Government Tenggak admits that he always goes according to the rules with a prudent attitude in the use of village funds starting from planning, implementation to accountability, all stages of which are the managers in making decisions that are professional, independent, free from conflicts of interest, free from pressure and influence from any party, always supervised by the competent authorities and the public. So, when it is not appropriate, they will be reprimanded both in writing and verbally, so that as long as everything is running and no one violates the law and is reprimanded, it means that the implementation of village fund management is in accordance with applicable regulations. To maintain law suitability in carrying out their duties, the Tenggak Village Government tries to be careful in managing village funds. This careful attitude is carried out by always coordinating and reading. regulations that apply even if they conflict. with the community and always comply with the regulations for the use of village funds because there are already

things that may and may not use village funds, especially in the construction of objects that are not village assets.

Kusmayadi et al (2015: 42) explain independence as a situation where it is contrary to applicable laws and sound management principles. In applying the principle of independence, it has a minimum of indicators, namely:

Table 7. Research Indicators

| Principle Name      | Implementation Indicators  |
|---------------------|--|
| <i>Independency</i> | There is no visible intervention from other parties and/or superiors from the village government<br>Government decisions and policies are made by the village head |

Source: Sedarmayanti (2012), Septiana (2021)

The implementation of independence by the Tenggung Village Government is trying to be implemented in various aspects starting from planning, implementation, to accountability. At the planning stage, the Tenggung Village Government starts when village meetings are held. Proposals from residents began to be collected without any interference from outsiders. Setyanto, the head of the village, stated that before we carried out outreach to the community, we had already coordinated with village officials because of course he was the one carrying out budget activities, and stressed that we must comply with the community's suggestions. Sunarko, SE., the village secretary, said that everything should not be intervened, we have held village meetings, there we have agreed and cannot be contested. The principle used by the Tenggung Village Government is "From the People for the People", meaning that all activities and programs from the village government are focused on the villagers themselves.

Decision-making in the management of village funds in the Tenggung village is carried out by deliberation for consensus. The culture of deliberation that exists in Tenggung Village has made the village government accustomed to providing forums for the community to put forward proposals for efforts to advance villages and efforts to involve the community in managing village funds at the planning stage. Discussion This village involves all parties representing the community, including the heads of RT and RW, Karang Taruna, BPD, LPMD, PKK, religious leaders and community leaders. Intervention in the process of managing village funds has never happened in Tenggung Village. Setyanto, the village head, stated that there had never been any intervention, but there were suggestions from the community to develop their area which was conveyed in the middle of the year, this could not be done and carried out in that year, but it would be held in the following fiscal year. When there is a society or Non-Governmental Organizations (NGOs) have been notified with good communication so that there is no significant intervention. With regard to NGOs, there was once an NGO asking random questions. The NGO wanted to know more about management, even though according to the village secretary this was not allowed because only the government above, such as the sub-district and district, was allowed to know. Things you want to know more about, such as wanting to see the details to the evidence. But because someone is in authority in this case, namely the inspectorate through the SPJ that has been reported. Puji Sumini, head of finance, said that NGOs often ask questions about village funds, but we are guided by the applicable regulations, so this is not a significant problem.

Justice means that good government will provide good opportunities for men and women in their efforts to improve and maintain their quality of life (Corruption Eradication Commission, 2016: 6). There are minimum indicators that must be implemented to determine the application of the principles of justice which are presented in the following table:

Table 8. Research Indicators

| Principle Name  | Implementation Indicators   |
|-----------------|---|
| <i>Fairness</i> | Reduced cases of discrimination<br>Increasing gender equality<br>Increased filling of positions in accordance with provisions regarding gender equality<br>Equal opportunity to have an opinion |

Source: Sedarmayanti (2012), Septiana (2021)

According to the Secretary of Tenggung Village, Sunarko, SE., said that in the development of the Tenggak Village Government, it involves all RTs so that we know which is important and takes precedence, in the distribution of our development based on *kebyanan*. Tenggung Village has 2 *kebyanans* which oversee eight RTs. In order to create equity and justice, it will be divided every year for each region. Then in determining the point of development will be based on the level of needs and priorities that are decided in village meetings, so that the community is expected to understand this.

Decisions made in village meetings involving residents are carried out without discrimination and every citizen is given equal opportunities to express opinions as well as proposals. In addition, women's representatives are also involved in conveying their aspirations for women. Setyanto, the Head of Tenggak Village, stated that during the village meeting it was mandatory to invite women's organizations, namely the PKK, Posyandu Cadres, and so on. In this case, Gondo Suwarno, Community Leader of Tenggak Village, confirmed that when the deliberations were held, women were required to be invited, because the village fund operational guidelines had to include women.

## DISCUSSION AND CONCLUSION

Based on the analysis of research results through interviews, documentation studies, and literature, the village head, village secretary, financial officer, and RT head of each hamlet were selected, as well as 2 community leaders in Tenggak Village regarding the Principles of Good Corporate Governance in Village Fund Management at Village Government It can be concluded that the application of the principles of Good Corporate Governance in the Tenggak Village Government has not been optimal. EachThe principles of Good Corporate Governance have been tried to be implemented by the Tenggak Village Government because there are various obstacles that occur in the village fund management process. Then the principle of transparency has been applied but not optimal. Meanwhile, the principle of accountability does not meet the existing research indicators.

The application of the principles of Good Corporate Governance in the management of Tenggak Village funds is as follows:

1. The application of the principle of transparency or transparency in the management of village funds in Tenggak Village shows that according to the researchers' indicators it can be said to be quite good in applying the principle of transparency. This can be seen by the involvement of the community in planning village funds through the village community. Then at the implementation stage, the community will be given socialization in the area to be built and erected an activity board containing related activities to be carried out. However, at the accountability stage in the management of village funds it is only carried out by socialization through village meetings, the lack of media information on the socialization of the use of village funds has resulted in the community not knowing about the use of these funds.

Transparency has been implemented but is not optimal because it has not been maximized in the application of indicators of openness in the management process.

2. The application of the principle of accountability or accountability is implemented with the division of tasks for village fund managers, but there is still an ambiguity in this function. The Tenggak Village Government always carries out tasks in accordance with their respective duties and functions, but there are village officials who have died so that there is a vacancy in the position, namely the head of planning, but the implementation of planning tasks is carried out by the village secretary. Tenggak Village Government implements professional ethics so that in preparing reports on the management of village funds there are no significant difficulties because there are directions from the sub-district and district so that reports can be submitted according to existing guidelines. The principle of accountability has not been implemented properly because the indicators for carrying out tasks have not met the guidelines and there is clarity on the functions and duties of each position that have not been carried out.
3. The application of the principle of accountability or responsibility is carried out by carrying out activities that have been planned and at the end of the year making a Information Report on the Implementation of Village Government (LKPPD) to the BPD and attach an Accountability Letter (SPJ) and Budget Realization Report for each completed activity, as well as a Village Government Implementation Report (LPPD) to be submitted to District and District. The Tenggak Village Government always reports all these reports in a timely manner. The Tenggak Village Government implements the program according to the instructions from the central government and is being careful because it is always supervised by the sub-district. The principle of accountability has been applied optimally because it has fulfilled all research indicators.
4. The application of the principle of independence or independence is applied when a proposal is being collected from the community at a village meeting where there is no interference from outsiders so that no intervention occurs. Even though there was once a non-governmental organization that wanted to know about the use of these village funds, the Tenggak Village Government resolved this through good communication. The Head of Tenggak Village as the final decision maker has never experienced rejection of the results the verdict. When there are various things, whether words or actions from the community will be considered more as input and as a reference only, not as pressure. The principle of independence has been applied optimally because it has fulfilled all research indicators.

The application of the principle of justice or fairness is in the distribution of programs to be implemented in accordance with the urgency and priority scale. The priority scale was made through village meetings involving various parties, namely the Tenggak Village Government, RT, RW, BPD, Karang Taruna, PKK, schools in the Tenggak Village area, and posyandu cadres. The decision was made without any discrimination. The Tenggak Village Government has implemented gender equality in every decision making. The principle of justice has been applied optimally because it has fulfilled all research indicators.

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