

Village Fund Management in Democratic Governance Perspective (Case Study of Tlagasana Village, Watukumpul District, Pemalang Regency)

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Abstract

The policy formulation carried out by the Government in the current reform era is very different from the policy formulation process in the New Order era. Currently, society demands a change in the policy formulation system. The formulation of a good public policy must be based on good and democratic governance. The concept of democratic governance has the meaning of public power or in other words, is a form of government where the public are the holders of the highest power; this concept is used as an institutional framework to strengthen village autonomy. However, the reality is that good governance practices in Indonesia are still not maximized with more village fund practices that have not been directed to the public. The purpose of this study is to understand the form and practice of managing village funds and good governance in the process of managing village funds which will be seen from the process of transparency, accountability, and participation. Data collection techniques using observation and interviews. This study uses a qualitative descriptive with a phenomenological approach to describe the application of good governance in managing village funds. The data analysis method used was data reduction, data display, and conclusion verification. The researcher found that the implementation of village fund management in Tlagasana Village was normatively appropriate and quite good, although there were still some weaknesses in its application in the field and the policy implications were not maximized. This study can be used to evaluate good governance implementation, particularly in village government organizations and the administration of village funds.

Keywords

village fund; democratic governance perspective; anagement



I. Introduction

The policy formulation carried out by the Government in the current reform era is very different from the policy formulation process in the New Order era. Currently, society demands a change in the policy formulation system. The formulation of a good public policy must be based on good and democratic governance. The meaning of democracy here is a quality democracy, which can be seen from, (a) quality of results, which are felt by the community directly; (b) quality of contents, directed to the public interest; (c) procedural quality, where the formulation process involves community participation. (Eko Prasajo, 2010). There are two basic principles of the democratic norms, namely: (a) The operation of public control over public policies and policymakers; (b) Equality between communities concerning the public policy formulation process.

The village is a depiction of the simplest lawful society unit that already exists and expands with the Indonesian people's life history, becoming an inseparable element of the Indonesian nation's life order. A policy of structuring and regulating the village is needed

as a form of state recognition of the village, particularly in the context of clarifying the functions and authorities of the village, as well as strengthening the position of the village and village communities as subjects of development, which is realized by the birth of Law Number 6 of 2014 concerning Villages. Law Number 23 of 2014 concerning Regional Government has regulated the implementation of a decentralized system in Indonesia, namely the central government gives greater authority to the regions to carry out a series of processes, mechanisms, and planning stages that can ensure development harmony. The granting of regional autonomy as broadly as possible is equally the granting of authority and flexibility to regions to manage and utilize regional resources optimally.

To support the accomplishment of good governance (Democracy Governance) in terms of implementation within a country, which will later be in charge of each organization and part of financial management, and based on the principles of governance, namely transparency, accountability, and participation, which will be conducted according to the rules and regulations budget discipline that has been determined. The importance of the role of the village as the first step in the formation of community independence has made the Government issue Government Regulation of the Republic of Indonesia No. 43 of 2014 concerning Implementing Regulations of Law no. 6 of 2014 concerning villages, which explains that local governments have broader authority in managing their regions. One form of government concern for the development of rural areas is to provide a state budget for revenues and expenditures for each fiscal year whose purpose is for villages.

Tlagasana Village is one of the villages in the Watukumpul sub-district, Pemalang Regency, with a population of around 8.78, the livelihoods of the Tlagasana villagers are dominated by farmers and some people make a living by working outside the city. Many people do not know how to manage village funds, according to early conversations with various residents there connected to the management of the Village Fund. Based on the description of the problem above, this is due to the lack of programmatic socialization of how the village party manages and applies village money, through either village personnel or other publication medium. This study aims to describe and explain about the process of managing village funds in *democratic governance* is seen from the principles of accountability, transparency, and participation in Permendagri No. 20 of 2018 which has been carried out by the Tlagasana Village Government, Watukumpul District, Pemalang Regency.

Based on the above background, the researchers are interested in conducting a study with the title "Democratic Governance Perspective in Village Fund Management" (Case Study of Tlagasana Village, Watukumpul District, Pemalang Regency)

II. Review of Literature

2.1 Definition Village Fund

Village Funds are APBN funds designated for villagers that are distributed via the Regency/City APBD and designated for emancipation and prosperity of rural areas. While the Village Fund's goals are to improve public services in the village, alleviate poverty, and advance the village economy. In addition, closing the gap in development between villages and the development of Law 6/2014 concerning Villages Article 72 paragraph aims to strengthen rural communities. (2) The budget allocation as referred to in paragraph (1) letter b shall be sourced from Central Expenditures by making Village-based programs more effective and equitable. Elucidation of Article 72 paragraph (2): The amount of budget allocation that is allocated directly to the Village is determined at 10% from and outside the Regional Transfer funds (on top) in stages. The Village Fund is calculated

based on the number of Villages and allocated based on the population, poverty rate, area, and geographical difficulty level. (Permendagri: 2018).

2.2 Village Finance Management

According to Law No. 6 of 2014, all village duties and privileges, including everything in the form of currency and assets relevant to the application of duties and privileges in managing village funds, can be assessed in terms of material/money. Rights and obligations can generate income, spending, financing, and managing village finances. The principles of village financial management are Transparency, Accountability, Responsiveness, Orderliness, and Budget Discipline. (Permendagri No. 20 of 2018). The definition of Village Financial Management itself is an entire activity that includes planning, implementation, administration, reporting, and accountability of village finances.

The stages in village financial management can be explained in the following picture:

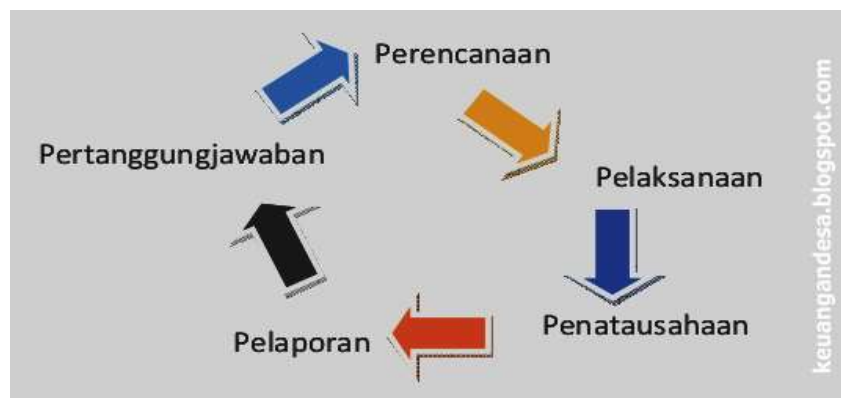


Figure 1. Stage of Village Financial Management

2.3 Democratic Governance

Democratic Governance is now a standard in the fundamental and political legitimacy of the existence of a state. The Government of Indonesia agreed in 2011 that there was a change from good governance to democratic governance, meaning that public openness and community involvement in all aspects would lead to successful accelerated democracy programs (<https://kominform.go.id/content/detail/5176/dari-good-governance-menuju-democratic-governance/0/infographics>).



For example, the Village Funds distributed by the central government are not in small amounts but in large amounts whose use is prioritized for village development, community empowerment, and village welfare. The existence of these village funds is certainly a big responsibility for the village government in managing village finances. As a result, the local authority must be able to apply the principles of good organizational governance in village financial management, where all organizing activities carried out by the local authority must be responsible to the community under the regulations, resulting in good village governance (Supervision Warta, 2015: 17). Several principles are considered as the main principles underlying *Governance*, namely 1) Accountability; 2) Transparency; and 3) Community Participation. The three principles are strengthened based on the

principles of village financial management in Permendagri No. 20 of 2018 is what will be emphasized in the research as a benchmark for Village Fund Management following the perspective of *Democratic Governance*, which is seen from the management process, namely;

a. Accountability

According to Mardiasmo (2012) Accountability is accountability for success or failure in carrying out an organization's mission and the obligation to report it. Accountability is carried out by the media, which will be carried out periodically. Accountability is an institution that has been given the authority to manage community resources and must carry out accountability. The principle of public accountability is accountability, which indicates that the financial plan, from planning to preparation to implementation, must be disclosed and accounted for to the community (Krina: 2003).

b. Transparency

Transparency is financial assistance to village governments carried out in the spirit of openness to all communities and actors having equal access to information about plans, implementation of village development, and community empowerment (Governor Regulation: 2017). With the availability of information like this, the public can monitor so that existing public policies provide optimal results for the community and prevent fraud and manipulation that will only benefit one party. The need for transparency is a basic need for every individual or an organization. While obtaining information in the form of ideas, statements, and statements using both factual and explanatory data is an obligation for the state administration apparatus to provide public information that can be used by the public to be able to know the performance of government institutions (Law of the Republic of Indonesia No. 14 of 2008).

In transparency by the government, the mass media has a very important role in it. The mass media is also a means of communication for the community that serves to explain various relevant information, as well as observe various government activities and behavior that does not comply with the rules of the bureaucratic apparatus. However, the media also needs press freedom in the process of carrying out their duties as a media for the community, press freedom functions to free the media from government intervention and business interests.

c. Participatory

In Permendagri No. 20 of 2018 concerning participatory village financial management, it is stated that active community participation and involvement in the village development process. Participatory having the understanding that every action is carried out by involving community involvement, both directly and indirectly through representative institutions that can channel their aspirations.).

The definition above explains that Village Financial Management, from the planning, implementation, administration, reporting, and accountability stages must involve the community, stakeholders in the village, and the wider community, especially marginal groups as beneficiaries of development programs/activities in the village. That transparency is openness in the provision of information, both related to policy information and financial information to ensure access for the public to obtain such information.

III. Results and Discussion

3.1 Results

All village rights and obligations that can be valued in money, as well as everything in the form of money and goods relevant to the implementation of village rights and obligations, are included in village finances. The finances of the village are administered according to transparent, accountable, and participatory principles, and they are carried out in a systematic and budgetary manner. Planning, implementation, administration, reporting, and accountability are all aspects of village financial management.

Village financial planning documents include the Village RPJM and Village RKP which are guided by the village development planning which is prepared based on the results of the agreement in the village meeting. The village meeting is held no later than July of the current fiscal year. The preparation of the Village RPJM and Village RKP is carried out in a participatory manner in the village development planning deliberation forum involving the Village Consultative Body and elements of the village community. The Village RPJM contains an elaboration of the vision and mission of the elected Village Head, plans for implementing village government, implementation of development, community development, community empowerment, and policy directions for village development planning. The Village RPJM refers to the district/city RPJM taking into account the objective conditions of the village and the district/city development priorities. The Village RPJM is stipulated within a maximum period of three months from the inauguration of the Village Head. 7 RKP Village is an elaboration of the Village RPJM for one year. The Village RKP contains plans for implementing village government, implementing development, community development, empowering village communities. The Village RKP contains an evaluation of the implementation of the previous year's Village RKP, program priorities, activities, and village budgets managed by the village as well as through collaboration between villages/third parties as well as assignment authority from higher levels of government. The Village RKP began to be compiled by the village government in July of the current year and was stipulated by village regulations no later than the end of September of the current year. The Village RKP is the basis for determining the Village financial budgeting. APBDes consists of Village Revenue, Expenditure, and Financing. Revenue is all money received through the village account, which is the village's right in one fiscal year that does not need to be repaid by the village. Village regulations regarding APBDes are stipulated no later than December 31 of the current budget year. Village income comes from Village Original Income (PADes), APBN Allocation (Village Fund), Regency/City Tax and Levy Revenue Sharing, Village fund allocation which is part of the balancing fund received by Regency/City, Financial Aid from Provincial and Regency APBD /City, Grants and non-binding donations from third parties, and Others PADes.

The village head is the bearer of village financial management authority, which can be delegated to the village apparatus for implementation. , the village head is the bearer of village financial management authority, which can be delegated to the village apparatus for implementation. The village apparatus consists of the village secretariat, regional implementers, and technical implementers. The village apparatus is located as an assistant element to the village head. The village secretariat is led by the village secretary assisted by elements of the secretariat staff who are tasked with assisting the village head in the field of government administration. The regional executor is an assistant element of the village head as a regional task force. The technical implementer is the assistant element of the village head as the executor of operational tasks. Technical Implementers of Village

Financial Management are village officials appointed by the Village Head to carry out village financial management. In the framework of implementing the APBDes, the treasurer is a village apparatus designated by the village head to receive, store, deposit, administer, pay, and account for village finances. The village head and village treasurer sign the disbursement of funds in the Village Cash account.

Every half of the current year and at the end of each fiscal year, the village head submits a report to the regent/mayor on the implementation of the APBDes. Only treasurers should use the accountability format outlined in the applicable Minister of Home Affairs rule. A revenue accountability report and an expense accountability report are both included in the accountability report. The acceptance accountability report is attached with a general cashbook, a subsidiary cashbook detailing the object of receipt, and other valid receipts. The expenditure accountability report is attached with a general cashbook, a subsidiary cashbook detailing the object of expenditure accompanied by a valid proof of expenditure and evidence of depositing VAT or PPh into the State treasury.

In this study, researchers want to see about the implementation of Good Corporate Governance in the Tlagasana Village Government, which will later be seen from the three principles. It will begin with the process of transparency, accountability, and responsiveness related to the process of managing village funds for village fund allocations and later from each of these principles will consist of the planning, implementation, monitoring processes.

1. Transparency

In the transparency process, according to Eko, Putra, and Akmadin (2016), the transparency process can be broken down into several points:

- a) The planning process carried out by the village government and the village community regarding the implementation activities to be carried out.
- b) The implementation process carried out by the village government regarding the disclosure of information related to the process of implementing activities and community participation in the involvement of the implementation of activities.
- c) The process is involving the implementation team and the community in supervising the program activities.
- d) The process of accountability related to the openness of every activity that has been running.

2. Accountability

While in the accountability process, researchers referring to Eko, Putra, and Akmadin (2016) will see what the form of;

- a) The process of reporting on the implementation of the use plan meeting and village fund activity plans.
- b) The implementing team's engagement in the implementation of the utilization of village finances.
- c) The process of involvement of the implementing team in supervising the use of village funds.
- d) The form of accountability reports for the implementation and realization of village funds that have been used.

3. Participatory

While on the participatory principle based on Eko, Putra, and Akmadin (2016), researchers tend to look at the form of;

- a) The process of responsiveness of the implementing team related to the planning process for the use of village funds.

- b) The process of responsiveness of the implementing team in accommodating community suggestions related to the process of implementing village fund activities.
- c) The ability of the implementing team to receive supervision reports that have been provided by the community regarding village fund activities.
- d) The ability of the implementing team to provide responsibility for the results of the supervision reports provided by the community.

Next, an outline is made about the implementation of democratic democracy, namely how the formulation of a good public policy must be based on good and democratic governance. Those are a) quality of result), which is felt by the community directly; (b) Content (quality of contents), directed for the benefit of the community; (c) procedure (procedural quality), in which the formulation process involves community participation.

a. Village Fund Management in the Accountability Process

In carrying out a good governance process, in general, every institution has procedures and stages to be able to achieve maximum performance under the regulations that have been made by the central government and local governments. However, in the procedure for implementing village fund management, of course, it must begin with a good plan whose aim is to make these activities directed and able to run optimally following the wishes of the government and the community.

The results of the interview (online) conducted with Mr. Imam Waluyo as the Village Supervisory Board as well as representing the village head, Mr. Ridwan

Question 1: How is the process of reporting the implementation of the meeting on the use of village funds and activity plans for village funds?

Answer: The reporting process begins with collecting evidence in the form of purchase receipts, receipts for employee attendance lists; for example, there are activities and also photos of activities from the activity process 0%, 50% to 100%

Question 2: What is the process of involvement of the implementing team in implementing the use of village funds?

Answer: The implementation team calculates all the material, labor needs that have been stated in the Budget Plan (RAB), and calculates how many workers and how much material can be spent

Question 3: What is the process of involvement of the implementing team in supervising the use of village funds?

Answer: The process is that the TPK supervises the start of construction and calculates the amount of material and labor whether it is under the Budget Plan/RAB or not.

Question 4: What is the form of the accountability report for the implementation and realization of the village funds that have been used?

Answer: Make SPJ every budget that has been used

Village funds are annually provided by the central government and recorded in the Village Information System (<https://sid.kemendesa.go.id/home/dd/3327042001>), along with the report from 2015 – 2020 with a description of activities and the amount of the 2019 budget and 2020 Village: Tlagasana, District: Watukumpul, District: Pemalang, Province: Central Java

2020
Rp. 2,603,014,000
2019
Rp. 2,373,308,000
2018
Rp. 1,806,270,000
2017
Rp. 1,096,348,000
2016
Rp. 818,419,000
2015
Rp. 348,389,000

2019

DESCRIPTION OF ACTIVITIES

BUDGET(Rp.)

Construction/Rehabilitation/Improvement/Procurement of Facilities/Infrastructure/Proofing Equipment	146,924,100
Management of Village Owned Libraries (Procurement of Books, Honors, Reading Gardens)	20,000,000
Implementation of Village Health Post/Polindes that owned by the Village (medicine, incentives, family planning, etc.)	15,000,000
Provision of Health Facilities (Alert Car/Village Ambulance)	50,000,000
Construction/Rehabilitation/Improvement/Hardening of Village Roads **	461,890,474
Construction/Rehabilitation/Improvement/Hardening of Settlement Environment Roads **)	683,200,252
Construction/Rehabilitation/Improvement of Pile/Bronjong/Talud/Village Embankment** (village authority)	176,496,174
Support for the Implementation of the Construction/Rehab Program of Uninhabitable Houses GAKIN	80,000,000
Construction/Rehabilitation/Improvement of Clean Water Connection to Households **)	100,000,000
Creation and Management of Local Village Communication and Information Network/Installation	16,750,000

2019**DESCRIPTION OF ACTIVITIES****BUDGET(Rp.)**

Organizing Arts, Customs/Culture, and Religious Festivals (HUT RI, Religious Festivals etc.)	6,009,000
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Training/Bimtek/Introduction to Appropriate Technology for Agriculture/Animal Husbandry	2,500,000
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Capacity Building for Village Heads	2,500,000
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Increasing the Capacity of Village Apparatus	7,500,000
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BPD Capacity Building	5,000,000
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BUM Village Management Training (Training conducted by Pemdes)	2,500,000
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Use of Village Funds**2020****DESCRIPTION OF ACTIVITIES****BUDGET(Rp.)**

Participatory Village Poverty Mapping and Analysis	15,000,000
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Organizing PAUD/TK/TPA/TKA/TPQ/Village-owned Non-Formal Madrasas (Honor, Clothing, etc.)	7,200,000
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Implementation of Posyandu (Additional Mkn, Pregnant Class, Lamsia, Incentives)	56,578,900
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Construction/Rehabilitation/Improvement/Hardening of Village Roads	231,313,600
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Construction/Rehabilitation/Improvement/Paving of Settlement Environment Roads (Selected)	21,088,400
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Construction/Rehabilitation/Improvement of Village Road Infrastructure (Culverts, ditches, etc.)	28,244,000
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Construction/Rehabilitation/Improvement of Pile/Bronjong/Talud/Village Embankment** (village authority)	17,714,000
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Support for the Implementation of the Construction/Rehab Program of Uninhabitable Houses GAKIN	50,000,000
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DESCRIPTION OF ACTIVITIES	BUDGET(Rp.)
Implementation of Village Public Information (Posters, Billboards, etc.)	2,600,000
Creation and Management of Local Village Communication and Information Network/Installation	12,000,000
Construction/Rehabilitation/Improvement/Hardening of Village Roads **	345,806,800
Construction/Rehabilitation/Improvement/Hardening of Village Roads **	107,887,500
Construction/Rehabilitation/Improvement/Hardening of Village Roads **	90,864,600
Construction/Rehabilitation/Improvement/Hardening of Village Roads **	132,337,200
Construction/Rehabilitation/Improvement/Hardening of Village Roads **	80,636,300
Construction/Rehabilitation/Improvement/Hardening of Village Roads **	263,164,600
Covid-19 Task Force TEAM	166,000,000
BLT DD channel 4,5,6,7,8,9	180,000,000
BLT DD channel 1,2,3	360,000,000
Construction/Rehabilitation/Improvement of Village Road Infrastructure (Culverts, Ditches, Box/Slab Culverts, Drainage, Other Road Infrastructure) **	94,810,900
Construction/rehabilitation/Improvement of sheet piles/gabions/taluds/village embankments	97,720,500
Construction/rehabilitation/Improvement of sheet piles/gabions/taluds/village embankments	106.839,800
Construction/rehabilitation/Improvement of sheet piles/gabions/taluds/village embankments	34,898,800
Construction/rehabilitation/Improvement of sheet piles/gabions/taluds/village embankments	77,308,100
Mask Shopping	23,000,000

Data source: SIPEDE KEMENDESA

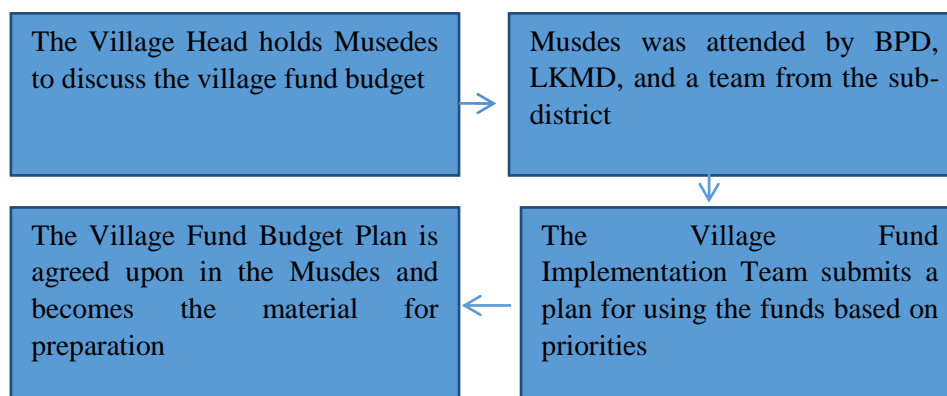
b. Village Fund Management in the Process of Transparency

Transparency is the principle of openness that allows the public to know and place the widest possible access to information about regional finances. With transparency, it will guarantee access or freedom for everyone to obtain information about the administration of government, namely information about policies, the process of making and implementing them as well as the results that have been achieved.

The results of the interview (online) conducted with Mr. Imam Waluyo as the Village Supervisory Board as well as representing the village head, Mr. Ridwan

Question 1: How is the planning process carried out by the village government and village communities regarding the implementation activities that will be carried out?

Answer: the holding of village deliberations in outline in the village fund planning mechanism chronologically can be described as follows:



Question 2: How is the implementation process carried out by the village government regarding the disclosure of information related to the process of implementing activities and community participation in the involvement of the implementation of activities?

Answer: In the process of publishing activities, we use an announcement board or banner in which later there will be related to the implementation and the programs we have implemented, there we will also convey some of the programs that we have implemented for some time so that the public can know about it, such as making banners transparency of the Village budget, but indeed we do not have a sub-district website so that it is only published manually at the village hall or on the information board.

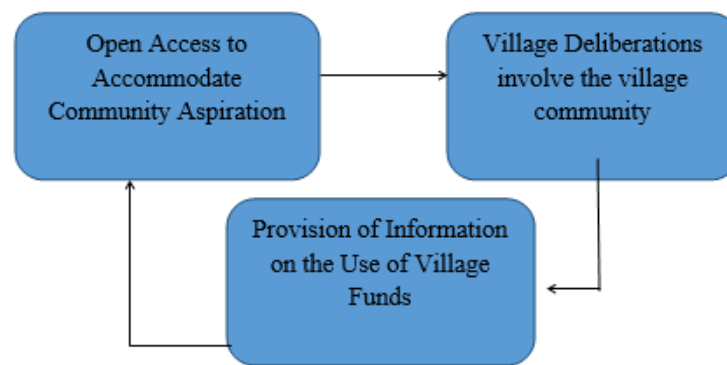
Question 3: What is the process of involvement of the implementing team and the community in supervising the program activities.

Answer: The TPK holds a meeting before the implementation of the work and supervises the implementation of the village development inspection activities.

Question 3: The process of accountability related to the openness of every activity that has been running

Answer: it has been carried out properly, such as making banners, although there are still some activities that are not up to date

From the informant's explanation, it can be illustrated that the Transparency Flow in the management of village funds is as follows:



c. Village Fund Management in a Participatory Process

To maximize the performance of the village government, of course, every organizational institution must be able to maximize the responsiveness process related to the needs desired by the community.

The results of the interview (online) conducted with Mr. Imam Waluyo as the Village Supervisory Board as well as representing the village head, Mr. Ridwan

Question 1: How is the responsiveness process of the implementing team related to the planning process for the use of village funds?

Answer: Very Responsive

Question 2: How is the process of responsiveness of the implementing team in accommodating community suggestions related to the process of implementing village fund activities.

Answer: The responsiveness of the TPK is quite good so that the inputs given by the community to the TPK are discussed at the village level and the results will be notified or conveyed to the village head who has been given input to the TPK, our commitment to providing the best service for the community, we make it happen by making a joint deliberation called *musranbangdes* in which we will discuss all village needs and accept all proposals given by the community”

Question 3: How is the capacity of the implementing team in receiving the supervisory reports that have been given by the community regarding village fund activities.

Answer: Discussions between the chairman and members and the results are conveyed to the village head and BPD and the results are discussed with the community or in the *musdeskan*

Question 4: The ability of the implementing team to provide responsibility for the results of the supervision reports provided by the community.

Answer: TPK can provide information that has been provided by the community and is recorded in a special TPK book and submitted to the village head, BPD, and the apparatus in charge of planning and PPKD.

3.2 Discussion

The formulation of a good public policy must be based on good and democratic governance (Democratic Governance). The meaning of democracy here is a quality democracy, which can be seen from, (a) the results (quality of result), which are felt by the community directly; (b) Content (quality of contents), directed to the public interest; (c) procedures (procedural quality), where the formulation process involves community participation. Broadly speaking, for quality democracy, which is seen from several elements such as the results (quality of results) where the benefits are directly felt by the

community, several of its activities include Development/ Rehabilitation/ Improvement/ Hardening of Village Roads, improvement of facilities and in 2020, there is an increase in village funds for the Covid-19 Task Force TIM as well as the purchase of masks, etc. and the activities carried out by the village are activities that were initially discussed together so that it is hoped that the quality of contents is directed to the interests of the village community and the benefit of the people, community involvement in the formulation of procedures (procedural quality) this has been started from the beginning although in practice it cannot be maximized because some views differ from one another.

In the process of implementing accountability for village funds, each organization that receives funds must be able to provide reports that are following what has been done, especially for village government institutions that have been given substantial assistance funds from the central government. Of course, for this reason, the village government must be able to make an initial report whose purpose is to disburse village funds which will later be used to support every activity that will be carried out. This is under what is in Permendagri No. 20 of 2018 states that, accountability is a form of consequence for the use of public funds that have been entrusted to the village government.

IV. Conclusion

Based on the results of research that has been obtained from several informants, researchers can conclude the research on Village Fund Management in the Perspective of *Democratic Governance* Studies in Tlagasana Village, Watukumpul District, Pemalang Regency, namely, in the process of implementing village fund management for the allocation of funds here, the village government is still not optimal. in implementing *democratic governance of funds*, which can be seen from several management principles contained in Permendagri No. 20 of 2018 which includes, Accountability, Transparency, and Participation. It is proven that in the process of implementation, there are still some obstacles that affect the accountability process, such as some late reports, as well as transparency reports that are still not optimal in providing information, only banners are installed at the village hall and have not been installed in public places that are easily visible to the public, there is no village website. So that information cannot be accessed optimally and the community's passive attitude or lack of public awareness in managing village funds. Therefore, by looking at and analyzing according to the information that the researcher has obtained, the researcher describes in the process of managing village funds the researcher considers that to achieve the principles of good *governance*, the village government must be able to maximize and evaluate each work program and improve cooperation with the community so that the principles of Democratic governance strengthened in Permendagri No. 20 of 2018 is expected to be fulfilled.

Suggestion

1. The village government needs to carry out technical training and continuous improvement and follow the regulations in managing village funds so that the village head and every village apparatus can carry out their main tasks and functions to the fullest.
2. The village government should provide easy access in providing information related to the management of village funds, such as creating a village government *website* so that the wider community of Tlagasana village can be seen wherever they are and adding banners in public places that are easily seen by the village community.

3. The village government should increase synergy in exploring the aspirations of the community and carry out a coordination process in advance between the activity implementers and the village community to further improve the socialization program related to the village fund program so that the community is actively involved in overseeing the planning process until the ongoing activities, can be carried out by involving prominent figures community, activate mosque activities, maximize the role of RT and RW in Tlagasana village, Watukumpul sub-district.

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