



Smart Village Accountability: Comparative Study in Management BUMDes Tirta Mandiri and BUMDes Giritama As a Village Income Earner in 2018

Muhammad Dwi Nurfaisal^a, Dyah Mutiarin^b, Herdin Arie Saputra^c, Ikhwan Rahmatika Latif^d, Muhammad Iqbal^e

^{a,b,c,d,e} Universitas Muhamadiyah Yogyakarta, Indonesia

Information Article

History Article

Submission : 30-10-2019

Revision : 12-03-2020

Accepted : 14-03-2020

DOI Article:

[10.24905/jip.5.1.2020.20-45](https://doi.org/10.24905/jip.5.1.2020.20-45)

A B S T R A C T

This study aims to determine how smart village accountability in the comparative study of BUMDes management as income generating in Ponggok Village, Polanharjo District, Klaten Regency and Dlingo Village, Dlingo District, Bantul Regency. The implementation of smart villages in Indonesia is a representative form as a fulfillment of the needs so that villages are able to overcome the problems that occur in it (Sensing), understand and understand the problems that occur (understanding), and are able to regulate (Controlling) the resources they have so that they can be used effective and efficient way to improve the quality of life of rural communities. In its implementation between BUMDes Tirta Mandiri and BUMDes Giritama which have several management differences in an effort to improve the welfare of the community. The type of research used is a qualitative approach. Data collection methods use in-depth interview techniques (In-Dept Interview). Analyzes were performed using the Nvivo 12 Plus software.

Acknowledgment

Thank you to DRPM
Kemendikti which already
funded research DRPM-Dikti
2019 for Magister Thesis
Research

Key word: Smart Village Accountability; Income Generating; BUMDes Tirta Mandiri; BUMDes Giritama.

© 2020 Published by Governmental Studies. Selection and/or peer-review under responsibility of JIP.

* Corresponding author.
E-mail address: mutiarin@yahoo.com

1. Introduction

Smart village is an equalization that has been implemented and conceptualized throughout the world. Governments around the world that adhere to a democratic system are making efforts in an inclusive growth sector that provides opportunities to manage access and resources for all citizens equally. A key component in implementing smart villages throughout the world is paying attention to some needs that can be utilized by rural communities (Limaye, ..., & 2016, n.d.).

As a step to meet community needs and inclusive growth, one of the proper countries to implement smart villages is Indonesia. The implementation of smart village in Indonesia is a representative form as a fulfilment of the needs so that villages can overcome the problems in it (Sensing), understand the problems that occur (understanding), and control (Controlling) the resources which had by them so they can be used effective and efficient way to improve the quality of life of rural communities. villagers are common to expect to be able to understand that apply of smart villages is a step to increase motivation in participating (community engagement and motivation for participation) to meet needs equally.

Smart village is an innovation based on sustainable knowledge development that involves human resources in managing village resources to encourage the development of rural areas. (Science, 2018) defines the concept of smart village, it is part of the development of rural areas that have connectivity between

regional systems in the context of national development planning. The application of smart villages in Indonesia leads to the development of an effective and efficient economic sector supported by appropriate technology, to facilitate the connection between concepts applied, rural, urban, and sustainable national development.

The basis for implementing smart village is the development of the smart city concept which has long been applied in several places around the world. The development of the smart city concept begins with levelling the idea of controlled intelligence. The most significant population which spread in a country is located in the village, it gives the idea of equality that has been applied in the city (smart city) try to be developed in the village (smart village). The application of smart villages in developing countries in the world has a focus on a sustainable sector (Kaur & 2016, n.d.)

The definition of smart villages according to Ramachandra et al in (Andari & Ella, 2019) is a village that can meet the needs of independent and not dependent on other parties by empowering human resources through human resources, natural resources, and participatory resources.

In theory, accountability is the openness that must be conveyed to the public so that it can be accessed by the whole wide community. Then smart village is the independence on other parties to fulfill the needs of the community by empowering human resources who can utilize the village's natural resources appropriately

based on management and participation (Andari & Ella, 2019).

Accountability theory that is related with the concept of the smart village is a renewal that must be applied by all village governments so transparency can be carried out evenly, right on target and all information can be easily accessed by the wider community. Easy access to information by the community makes it effective to apply the smart village concept to village development and improve community welfare. The availability of technology and the participation of all stakeholders makes it easy for village communities to participate in programs run by the village government to facilitate participation and collaboration between villages, cities, regions, national and even global (Science, 2018).

There are four dimensions of accountability according to (Ellwood, 1993)(1) Honesty accountability and legal accountability. Honesty accountability is accountability to avoid abuse of office (abuse of power), while legal accountability is a guarantee of compliance with laws and regulations that govern the use of public funding sources; (2) Process accountability. Process accountability is related to the procedure used whether following the procedure or not in the accounting information system, management information system and administrative procedures by providing good public services; (3) Program Accountability. Program accountability is a consideration of the objectives set or not, as well as considering alternative programs that provide optimal results with

minimal costs; (4) Policy accountability. Policy accountability is related to the responsibility of the supervisor, management and supervisor of the policy that has been taken. The public sector recognizes several forms of accountability, They are: Upward accountability, Outward accountability, Downward accountability.

Transparency in BUMDes Financial Report Management of Village Asset Reporting (Phenomenology Study at BUMDes Karangbendo Village, Ponggok District, Blitar Regency) explains that transparency is very important in BUMDes financial statements. Transparency of BUMDes financial statements determines the amount of information needed in knowing BUMDes financial condition to all levels of society. The financial report then be a consideration for making short, medium and long term decisions. In scopes of financial, the results obtained by BUMDes can be used for the needs of rural communities. One of the revenues that can be obtained by villages as Pure Village Income (PADes) is land assets. The research took a case study in the Karangbendo BUMDes, Ponggok District, Blitar Regency, explained that one of the village's revenues came from land assets that were sold based on the sale value of the tax object. The mechanism for reporting village assets uses manual way from village and district assets that are carried out regularly. Constraints faced in providing extensive information to the public to publications did not touch the community (Irawati & Martanti, 2017).

The Tirta Mandiri Village Owned Enterprise Strategy in the Management of Umbul

Ponggok Tourism Objects in Polanharjo District, Klaten Regency stated that as a step to empower the community, there are many ways to do it. BUMDes Tirta Mandiri develops Small and Medium Enterprises (UKM) by opening parking lots at tourist objects managed by the community, organizing training for BUMDes Tirta Mandiri employees, adding Search and Rescue (SAR) team personnel and Polanharjo Sector Police officers to provide a sense of security for visitors of objects tourism in BUMDes Tirta Mandiri, adding other supporting facilities to attract a tourist in BUMDes Tirta Mandiri, and provide insurance for each entry ticket to cover the safety of tourist attractions at BUMDes Tirta Mandiri. Also the advantages of Tirta Mandiri BUMDes in managing tourism objects, there are obstacles encountered in its implementation. First, parking spaces cannot be expanded because the surrounding land belongs to residents who cannot be purchased by BUMDes Tirta Mandiri. Second, less competent human resources. That is because the majority of BUMDes Tirta Mandiri employees are junior high school (SMP) graduates and lack of experience (Adinegara & 2016, n.d.)

Collaborative Governance in Management of Village Owned Entrepreneurs Ponggok Sub District Polanharjo District Klaten Central Java 2016 shows how crucial Collaborative Governance strategies are in managing BUMDes. Collaborative Governance conducted in managing BUMDes Tirta Mandiri has a positive impact on the community and increases accountability and transparency in managing

assets gradually and sustainably for all elements of the community from planning, implementation to the evaluation stage. In addition, in carrying out the Tirta Mandiri BUMDes programs, the government, the community, and the private sector often impose village deliberations which means of accommodating people's aspirations or needs. The results of the Collaborative Governance of managing healthy BUMDes used for treatment activities, mother and child, as well as entrepreneurial cards used for community business interests (Sarofah et al., n.d.)

Youth Participation in the Business Development of "Tirta Mandiri" BUMDes (Study in Ponggok Village, Polanharjo District, Klaten Regency, Central Java Province) explains how youth participation and roles play in developing Tirta Mandiri BUMDes. The research contains the greatest role of youth is at the implementation stage because youth are still in the stage of adjustment and learning about good management of BUMDes. Then the other factors are having a good relationship with community stakeholders in Ponggok Village, so young people feel more comfortable participating at the same time learning to manage BUMDes well. Meanwhile, youth also play a role in increasing the marketing of business products owned by BUMDes Tirta Mandiri. Besides, the existence of Tirta Mandiri BUMDes has a big impact, especially in opening employment opportunities for youth in Ponggok Village, they will productive and doesn't find for work outside the village (Kasila & Kolopaking, 2018) .

Study and Development of the Village as a Smart Village states that in realizing a smart village it is necessary to provide various services, such as: treatment of wastewater that has been contaminated in the ground (magic pit or soak pit), managing solid waste management, refining water using appropriate technology (reverse osmosis plant), managing bio gas then it can be useful for the community (bio gas plant), storage of rain water for agricultural purposes (rain water harvesting), sources of income from businesses undertaken by the village (income source), procurement of solar street light, procurement of solar electricity (solar pannels), planting fast-growing trees (plant a ION), managing water supply for community needs (waters hade management), improving the quality of life of people with education (education), fulfillment of health facilities for the community arakat (smart health care facilities), empower women (women empowerment), clean Governance (Good Governance), procurement of rural bus transportation (mini bus), procurement of announcements (loudspeakers), procurement of monitoring equipment (CCTV cameras), procurement free internet network (wi-fi connection) and connecting roads (road).

The steps to create a smart village are to implement things that can be utilized for the benefit of rural communities and contribute to the country's development. Service in Javalgao Village mentioned above is a step taken by the village government to improve welfare, increase independence, reduce poverty, improve people's living standards, reduce pollution with

environmentally friendly programs, and use modern techniques (Somwanshi, Shindepatil, Tule, ..., & 2016, n.d.).

"After applying all these services and techniques, the problems of Javalgao village are reduced. Due to the cultural, social (improving the well-being of every individual in society, increasing self-sufficiency, reducing the poverty), economical (due to various businesses economic status and standard of living increases), environmental (use of natural resources reduce the pollution and plantation brings the friendly environment), educational (e-learning and other modern techniques increases the level of thinking and personal development), living standards and overall status of village increases. Because of that village becomes self-dependent and contributes towards the development of the nation".

The Impact of Tourism on the Local Economy in Malaysia explains that tourism industry is one of the most significant revenues. Revenue from the tourism industry is an important component for promoting sustainable growth for the country. Malaysia targets in 2020 the status of the economy with income in the tourism sector will increase, and it becomes a state revenue to utilized by the entire community. The tourism industry in Malaysia receives huge support, not only from the government, but from non-governmental organizations (NGOs) from capital investment. The benefits of tourism income are opening employment opportunities and increasing the local economy as the equitable distribution of community welfare on an ongoing basis. In

addition to having a direct impact on finance, the tourism industry in Malaysia can improve the quality of human resources in employees who have the capacity and experience in managing tourism activities (Puah, Jong, Ayob, & Ismail, 2018).

The Role of Tourism Sector in Economic Growth: An Empirical Evidence from Palestine (Tabash, 2017) explained the importance of reviving the tourism sector as economic growth in Palestine. This research is an input to the Palestinian Government to pay attention to the tourism sector, which will have a significant impact, especially improving the country's economy. Reviving the tourism sector is important because the results obtained are very good for the community, such as generating employment opportunities, household income, and reducing the dependence of donations from other countries. Many things that must be prepared to revive tourism in Palestine are:

"First, The Palestinian government should work in enhancing the Palestinian image as a destination of peace and love. Second, the infrastructure sector should be developed mainly in building hotels and leisure places. Third, free movements and access to all places should be guaranteed to all tourists.

It is necessary to develop supporting infrastructure, especially hotels and tourist attractions, and ensure free access for tourists to visit tourist attractions safely.

Exploring Local Potentials Realizing Village Independence (Sidik, 2015) explains of improving the village economy by exploring local potential.

The object of this research is Bleberan Village, Gunungkidul Regency. The potential of Bleberan Village is water tourism, which is considered capable of making a positive contribution to the welfare of the community. Significantly Bleberan Village, which has natural potential of abundant water, become a task for the village government to optimize it to be a source of Village Original Income (PADes). Social fund is the main step to maximize awareness of managing village potential. The establishment of BUMDes is an effort to manage village's potential then be utilized as an improvement in the community's economy and make Bleberan Village an independent village.

The Complementary Study of the BUMDes Model in Bantaeng District explains how important the BUMDes increase village income and improve the skills of village communities. Many business units run to improve village income and village community skills. They are mostly running business units in the areas of clean water management, transportation services, village forest management, trade, seaweed cultivation, cattle ranching, and savings and loans. The existence of BUMDes gives its own business for the village community in Bantaeng Regency. It is a positive way to improve skills and income for both villages and individuals. Seeing the natural potential making villages in Bantaeng Regency compete to maximize the existing potential. The BUMDes model that has been implemented provides added value as a step to improve the welfare of rural communities (Samsir, 2016)

Village Government's Efforts in Order to Advance Village Community Economy through Village-Owned Enterprises (BUMDes) explained how important BUMDes to advance the village community's economic level. The village government through BUMDes takes the first step by empowering the community, the second is by introducing the BUMDes program to the community, the third is the village government providing supporting facilities for BUMDes operations to the community, and the last is by developing the potential of the village used to be utilized as a source of village income. Establishment of BUMDes is based on a discussion between the village government and the village community to utilize village resources to be used as potential producers of economic value. BUMDes are managed systematically and in accordance with existing regulations. The village government together with the community at least carries out monitoring and evaluation for the sake of the implementation of BUMDes activities that benefit the community (Zuhri, Rachmad, & Soetijono, 2017)

Managing BUMDes must be following applicable regulations and has a high awareness of the community as the driving agent of BUMDes. People who are aware of the benefits of BUMDes will make it easier for villages to increase the competitiveness of the village economy. The systematic, structured and professional manner programs to run BUMdes are developing human resources, strengthening institutions, developing rural micro-businesses, community editors, market information, ICT support, economic

infrastructure, and communication networks to support the development of regulations and management. If everything is owned and structured, BUMDes can undoubtedly provide benefits for improving the welfare of rural communities (Widodo, 2016).

The Role of Village-Owned Enterprises (BUMDes) in the Welfare of Rural Communities The study of BUMDes in Gunung Kidul, Yogyakarta explains the Role of BUMDes in the welfare of rural communities. There are three villages as samples conducted in Gunung Kidul Regency. Each village has benefits and obstacles faced. Broadly speaking in this study conducted at BUMDes Hkp, BUMDes Sjt, and BUMDes SBM Gunungkidul Regency BUMDes program, if it saw in scopes community welfare, then it was lacking. It happened because the BUMDes still had not fully empowered the original village community. The next problems are accountability and transparent management of BUMDes. These are still felt to be less affordable directly to the community, it makes the community's trust in the village government and BUMDes still lacking, and it has an impact lackness of participations active from community (Rosa Ratna Sri Anggraeni & Jaya Yogyakarta, 2016).

A practical step taken to develop the village economy is the establishment of a Village-Owned Enterprise (BUMDes). Currently BUMDes Tirta Mandiri in Ponggok Village, Polanharjo District, Klaten Regency, Central Java Province and BUMDes Giritama in Dlingo Village, Dlingo District, Bantul Regency, Yogyakarta Special

Region Province, are among the outstanding BUMDes.

Achievements owned by Tirta Mandiri BUMDes include the ability to fill the needs of clothing, food, and community boards. Tirta Mandiri BUMDes can finance public complaints in the field of health through the Village Health Insurance (JAMKESDES), then in the field of education has a one-house one-degree program by providing scholarships to students from Ponggok Village for Rp. 300,000 (three hundred thousand rupiahs) every month. Furthermore, in the field of fisheries, Tirta Mandiri BUMDes has a one-house one-pond program, with an average income of 4 tons every week.

In addition BUMDes Tirta Mandiri facilitates communication between the community, the village government, and communities by technology information. Technology information can be used as a means of public complaint handling services (handling complaint system) related to problems to enter the village government. Then in marketing business products, BUMDes Tirta Mandiri has collaborated with the Traveloka and Bukalapak online platforms so that they have strong competitiveness to increase purchasing power.

The BUMDes Giritama is based on the spirit of cooperation awareness of the community from Dlingo Village on the backwardness experienced. It usually known as the village with the largest percentage of poor people in Bantul Regency with the main livelihood as laborers in the city and furniture business as well as carpenters. BUMDes Giritama comes based on the backwardness by

utilizing profits from business units owned to finance community welfare programs. BUMDes Giritama provides a target of its success in the form of an empowered and independent community. BUMDes Tirta Mandiri and BUMDes Giritama in their implementation have several differences in their management. This paper will explain how accountability for BUMDes management, Those are Accountability honesty and law as measured by integrity by BUMDes managers, law abiding by BUMDes managers, process accountability as measured by information system procedures used in managing BUMDes. The other things are management information procedures used in managing BUMDes, Administrative procedures used in managing BUMDes, Program accountability measured by BUMDes targets and results, BUMDes program financing, Accountability policies measured from BUMDes Upward accountability, BUMDes Outward accountability, BUMDes Downward accountability as income-generating as measured by income-generating BUMDes revenue, increased profitability BUMDes, BUMDes business diversification for smart village-based villages.

2. Method

This research uses qualitative research. Furthermore, qualitative research is research that intends to understand phenomena about what is experienced by research subjects, such as behavior, perception, motivation, and action, using descriptions of words and language in a

special natural context by utilizing various natural methods (Moleong, 2014)

This research was conducted in Ponggok Village, Polanharjo District, Klaten Regency and Dlingo Village, Dlingo District, Bantul Regency. The selection of the location because researchers are interested in exploring information related to accountability in managing BUMDes as a revenue generator for smart village-based villages in 2018. Therefore, data collection is done in-depth interviews with resource persons, including; Ponggok Village Head, Tirta Mandiri BUMDes Director, Tirta Mandiri BUMDes Employees, Ponggok Village Community, and Dlingo Village Head, BUMDes Giritama Board of Trustees, BUMDes Giritama Management, Dlingo Village Community. This research also inseparable with the documentation technique carried out by collecting official documents such as laws and regulations, books, journals, and websites.

Data analysis techniques in this study used Nvivo 12 Plus software, processing by using the Crosstab Query Analysis and Cluster Analysis features. The analysis was carried out in several stages, first collecting secondary data and primary research data. Second is analysis with Nvivo 12 Plus software to read a text, information that has similarities with other data, find interrelated items, look for meanings, words, and related contexts. Third is conclude of information that has been analyzed. Nvivo is used to analyze qualitative data in order to produce more professional (Hamed, Saleh, & Alabri, 2013).

3. Result And Discussion

Accountability Honesty and legal accountability

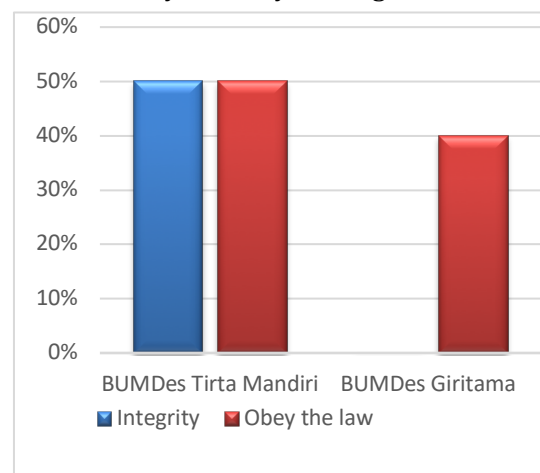


Figure 1. Integrity and Obey the Law

Source: Crosstab Query Analysis with Nvivo 12 plus

Figure 1. Crosstab query analysis shows that in terms of the integrity of BUMDes, managers between BUMDes Tirta Mandiri and BUMDes Giritama have different values. Here the integrity of BUMDes Tirta Mandiri managers is 50% by gradually recruiting employees, and most importantly, holding capacity building for employees. As explained by the Director of BUMDes Tirta Mandiri:

"To achieve employees who have high integrity, we always conduct continuous recruitment. After recruitment, we also hold capacity building for employees. The most important thing is how to convey our achievements to a wider community knows well with programs."

The next step to increase integrity is to take responsibility for the Management of BUMDes Tirta Mandiri in programs by the Ponggok Village Government to the community. As stated by the people of Ponggok Village as well as Tirta Mandiri BUMDes Employees:

"Health in Ponggok Village is guaranteed. We made a treatment card if you want free treatment at the health center. In addition, I represent the community and BUMDes employees; we feel greatly helped by my family's economy. My income is always enough feeling the needs of my family and guarantees my children and wife every year."

While the integrity of BUMDes Giritama managers is 30% by preparing Human Resources (HR) who have been chosen by the Village Head and participated in training for three months in the Cooperative Office of Gunungkidul Regency, However, after the business unit owned by BUMDes Giritama increased, all Managers resigned. It shows that the BUMDes Giritama Manager does not have integrity in carrying out the programs that were agreed upon in advance. As explained by the BUMDes Giritama Supervisory Agency:

"The first thing before running BUMDes is that we prepare HR first. Pak Bahrin, at that time, chose the Manager himself who would later be included in the training at the Cooperative Service in Gunungkidul Regency for three months.

On November 27, 2016 BUMDes Giritama was officially operated and had an organizational structure to run. At that time, BUMDes Giritama was officially operated with the first business unit, Desamart. The commitment between the Dlingo Village Government with BUMDes Giritama is to make empowered communities through empowerment programs for MSMEs and improve the community's economy as a form of

contributing to run the Desamart business unit. Some of the merchandise in Desamart is processed from food and handicrafts from the UMKM of Dlingo Village. In addition to the empowerment program for UMKM, BUMDes Giritama also has a main program that is the leading provider of daily needs for the people of Dlingo Village with the operation of Desamart.

Until 2018 BUMDes Giritama has three business units, it aims to optimize the Manager to have a clear division of tasks. Since its inception, BUMDes Giritama has 4 Managers, and all of them have the same task of running the Desamart business unit and empowering MSMEs. The addition of the new BUMDes Giritama business unit is not without reason, one of which is a form of commitment from all Managers. But after the BUMDes Giritama business unit grew, all Managers resigned. It shows that the BUMDes Giritama Manager does not have integrity in carrying out the programs that were agreed upon in advance. As explained by the BUMDes Giritama Supervisory Agency:

"Actually, we added business units to optimize the number of Managers, the formation of new business units also had an agreement with the Manager. But, I am confused as supervisor why they resigned? How can we talk about of integrity if they are inconsistent?

The pullback factor for all BUMDes Giritama Managers because of dissatisfaction with the salary received. The salary received by the BUMDes Giritama Manager is not following what has been determined, such as the Regency Minimum Wage (UMK) Bantul. These factors

should make an evaluation form to provide guarantees to BUMDes Giritama Managers that cannot be ruled out. The Head of Dlingo Village as the policy holder, must have a firm attitude to overcome these problems. As stated by BUMDes Manager Giritama, who resigned:

"I am fine if the salary received is at least MSE, but what is received is not that much. I still think of the family, if I was here, the children would lack. It should be a consideration for the future to at least guarantee the welfare of the BUMDes management first, and wouldn't set aside."

The integrity of BUMDes Giritama Managers has so far not been maximized. In 2018 all BUMDes Giritama Managers resigned because the small salary is under the UMK. However, it gives a negative impression, which is the inconsistency of BUMDes Giritama in carrying out the mandate to run the business unit. The Head of Dlingo Village as the policyholder has a share in the vacancy of BUMDes Giritama BUMD Manager, because the salary earned by BUMDes Giritama BUMD is the result of his policy

A. BUMDes Tirta Mandiri

In integrity, BUMDes Tirta Mandiri managers comply with the applicable regulations. Tirta Mandiri BUMDes management consists of the Board of Directors and Employees. Tirta Mandiri's BUMDes Board of Directors consists of Directors, Secretaries, Treasurers, and Employees as operational units of business units. As a step to establish honesty and legal accountability, in managing it, the step that is always taken is to coordinate with the Village

Chief of Ponggok, who *ex-officio* serves as the Board of Commissioners of Tirta Mandiri BUMDes.

Coordination between the Board of Commissioners and the Board of Directors is related to improving the quality of Tirta Mandiri's BUMDes management. Step to improve management quality of BUMDes Tirta Mandiri is recruit employees, develop capacity of employees (capacity building) and accountability to the public. Until now, the Tirta Mandiri BUMDes management numbered 78 people, They are residents of Ponggok Village. The organizational structure is used to manage BUMDes Tirta Mandiri and comes from the Ponggok Village Regulation No. 6 of 2009 concerning BUMDes.

B. BUMDes Giritama

The step to achieve honesty and legal accountability by BUMDes Giritama is prepare human resources or managers. When the BUMDes Giritama BUMD was formed, it had 4 Managers, they were included in training at the Gunungkidul Regency Cooperative Service for around three months. All BUMDes Managers are directly elected by the Village Head of Dlingo.

All of the managers were resigned After running for one year from their duties. This happen because a discrepancy with the salary received. During one year running, all Managers felt unwell for a salary, which far from the Regency Minimum Wage (UMK) Bantul. However, it can be concluded that the BUMDes Giritama manager does not have integrity in carrying out his duties. Finally, the Dlingo Village

Head recruits a Manager to run the business unit, but it is temporary.

Comparison of the Integrity forms of BUMDes Tirta Mandiri and BUMDes Giritama managers, is Improving the integrity of BUMDes Tirta Mandiri managers is carried out in 3 stages; Recruitment, Capacity building, and public accountability. Whereas the integrity form of the BUMDes Giritama manager was initially structured, starting from preparing quality human resources by training. However, in 2018 the BUMDes Giritama Managers all resigned, it makes BUMDes Tirta Mandiri Managers lacks integrity. The organizational structure of all BUMDes Giritama Managers (Directors, Secretaries, Treasurers, and Marketing) there is no clear division of tasks or have a common task.

Obey the Law

Viewing scopes of law-abiding by BUMDes managers between BUMDes Tirta Mandiri and BUMDes Giritama have different values, with a value of 50% and 40%. Compliance with the law carried out by BUMDes Tirta Mandiri managers by operating following applicable law. As stated by the Director of BUMDes Tirta Mandiri:

"Our organizational structure is clear. Each manager has his / her duties. They are regulated in the Perdes, RPJMDes and strengthened by the AD / ART of the BUMDes Mandiri Mandiri.

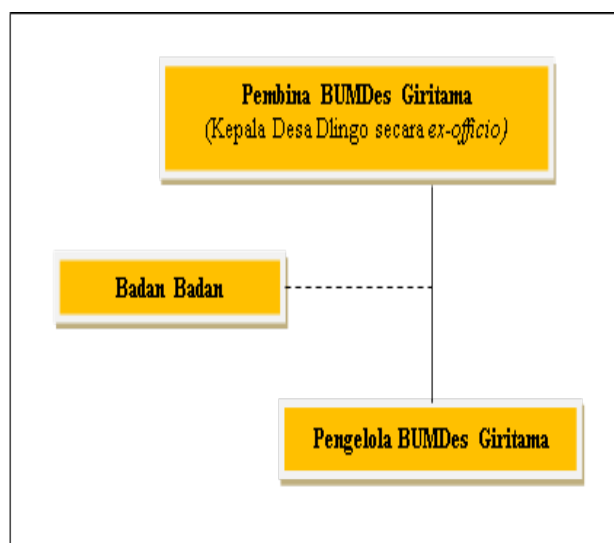
The legal basis followed by BUMDes Tirta Mandiri is Law Number 32 of 2004 concerning Regional Government, Government Regulation Number 72 of 2009 concerning Village-Owned Enterprises, and Ponggok Village Regulation

Number 6 of 2009 concerning Village-Owned Enterprises.

Then BUMDes Giritama referred to Law Number 23 of 2014 concerning Regional Government, Law No. 6 of 2014 concerning Villages, Bantul District Regulation Number 3 of 2016 concerning Village-Owned Enterprises and passed through Dlingo Base Regulation Number 12 of 2016 concerning Business Entities Village Owned. The entire legal basis is a reference for the establishment of BUMDes Giritama.

Structurally, BUMDes Giritama consists of (1) the Dlingo Village Chief as an Advisor whose task is to provide direction related to financial management, work programs, and management manager. Then (2) the Supervisory Board which is directly elected by the Dlingo Village Coconut. BUMDes Giritama Supervisory Board has overlapping positions, besides acting as Head of Planning for Dlingo Village. Next are (3) Managers consisting of Directors, Secretaries, Treasurers, and Marketing who are in charge of executing all business units of BUMDes Giritama.

Table 1. Structural BUMDes Giritama



Sources: Authors 2019

Managers consisting of Directors, Secretaries, Treasurers, and Marketing or only amounting to 4 people are considered to be very ineffective in managing a BUMDes. At the beginning of the establishment of BUMDes Giritama only had a business unit. It is Desamart, and the program was as entrepreneurial assistance for SMEs in Dlingo Village. The ineffectiveness in the first year made Bahrin Wardoyo as the village head to open another business unit, the BUMDes Manager effective.

Other business units owned by BUMDes Giritama are Pojok Tani and Photocopy. Pojok Tani is a selling thing that farmers need next to Desamart by providing seeds and fertilizers. Then the Photocopy business unit that provides stationery to students in the Dlingo Village. But the steps taken actually made all BUMDes Giritama Managers resign. Finally, at the end of 2018 the Dlingo Village Government recruited employees to operate the business units left by the previous Management on a temporary basis.

As stated by the BUMDes Giritama Supervisory Agency:

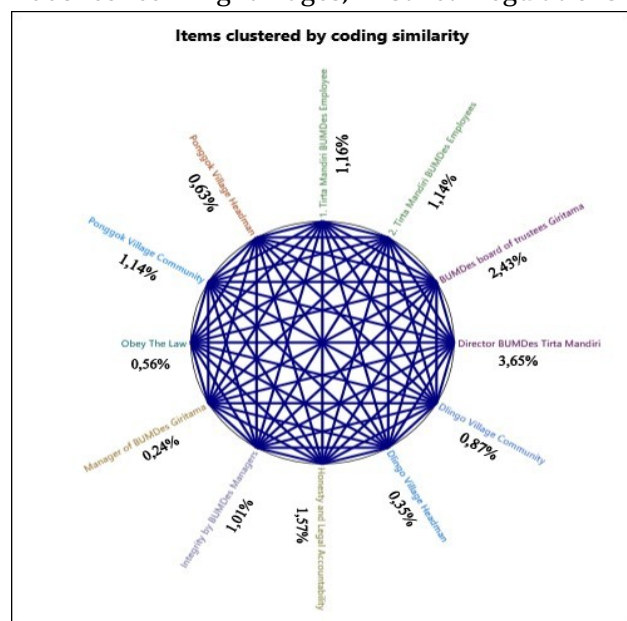
"Since its establishment there were only 4 people who took care of BUMDes. All tasks are the same, even at the end of 2018 BUMDes Managers disbanded".

The stopping factor for all BUMDes Giritama Managers is related to salary and large workload. BUMDes managers complained about the salary because the labor they put out did not match what they got. Delivered by one of the BUMDes Managers, Giritama, stated that the salary earned is very far to meet daily needs and even for families, because most of them are married and have children. As stated by BUMDes Manager Giritama who resigned:

"Salaries do not reflect on professional employees. I feel less to fill a need of the kitchen, the salary is far below the UMK, but our workload is massive. Better to find another more feasible job. Now I have found a new, better job."

The ineffectiveness of the BUMDes Giritama Manager's performance is based on the overlapping position of the Supervisory Agency and the excessive workload but does not match the salary received by the Manager. Until 2018 BUMDes Giritama has 3 business units, namely (1) Desamart; (2) Farmer Corner; (3) Photocopy. Then to continue the business units left by the previous Manager, the Dlingo Village Government conducted temporary recruitment of employees. It makes the BUMDes Giritama Manager does not obey the applicable law, so what happens next is ineffective performance.

Comparison of Law Abiding by BUMDes Tirta Mandiri and BUMDes Giritama are: In managing BUMDes Tirta Mandiri, all Managers are following applicable regulations. The distribution of tasks by the Tirta Mandiri BUMDes Manager following; UU no. 2 years 2004 concerning Regional Government, PP No. 2 years 2005 concerning Villages, District Regulations.



Klaten No. 2 years 2009 concerning BUMDes, Perdes Ponggok No. 6 years 2009 about BUMDes. Whereas BUMDes Giritama has a legal basis in managing BUMDes Giritama, namely; UU no. 23 years old. 2014 concerning Regional Government, Law No. 6 years 2014 on Villages, District Regulations. Bantul No. 3 years 2016 about BUMDes, Perdes Dlingo No. 12 yr. 2016 about BUMDes. But BUMDes has shortcomings, namely; Even though it already has a legal basis, but there is ineffectiveness in the BUMDes Giritama Manager in carrying out his task because he has the same task. After adding the business units, all BUMDes Giritama Managers resigned, so the Village Head recruited

employees to run the abandoned business units temporarily.

Overall, the applicable law between BUMDes Tirta Mandiri and BUMDes Giritama is different. Tirta Mandiri BUMDes Manager has been prepared as evidenced by a clear division of tasks by (1) Law Number 32 of 2004 concerning Regional Government, (2) Government Regulation Number 72 of 2005 concerning Villages, (3) Klaten Regency Regulation Number 2 Year 2009 concerning Village Owned Enterprises, and (4) Ponggok Village Regulation Number 6 of 2009 concerning Village Owned Enterprises. While BUMDes Giritama is not by Law Number 23 of 2014 concerning Regional Government, Law Number 6 of 2014 concerning Villages, Bantul Regency Regulation Number 3 of 2016 concerning Village Owned Enterprises and Dlingo Village Regulation Number 12 of 2016 concerning Owned Enterprises The village. Evidenced by the occurrence of concurrent positions on the Board of Trustees and all BUMDes Giritama Managers have the same task.

Figure 2. Connectivity

Source: Cluster Analysis with Nvivo 12 Plus

Based on Figure 2. The cluster analysis above shows the relationship between informants who provide explanations related to several indicators that have been prepared to obtain information. Cluster analysis also provides an assessment of the frequency, high and low values of the level of connectivity density between informants. The height of the similarity of information from each informant analyzed depends on the frequency of words spoken by the

informant (Howard, Kelly, & François, 2018). The picture above shows the similarity of information formed, from the Village Head of Ponggok around 0.65%, and for the Director of BUMDes Tirta Mandiri 3.65%, the first BUMDes employee by 1.16%, the next BUMDes employee by 1.14%, and from Ponggok Village Community is 1.14%. When looking at a frequency, it concluded that the most dominant providing information related to these indicators is the Director of BUMDes Tirta Mandiri, followed by BUMDes Tirta Mandiri Employees, and the Ponggok Village Community. Judging from the frequency value in the Dlingo Village Head by 0.35%, BUMDes Giritama Manager by 0.24%, BUMDes Giritama Board of Trustees by 2.43%, and the Dlingo Village Community by 0.87%. The most dominant frequency in providing information related to several indicators, namely the BUMDes Board of Trustees, Giritama, the Head of Dlingo Village, and the Dlingo Village Community. This value has similarities with the indicators, it is Honesty Accountability and Legal Accountability with 1.57%, followed by integrity by BUMDes managers with 1.01%, and Legal Capability by BUMDes managers with 0.56%.

Accountability Process BUMDes Tirta Mandiri

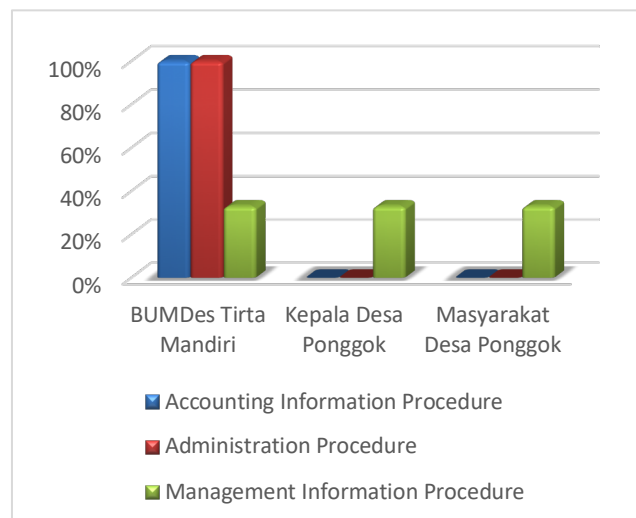


Figure 3. Accountability Process

Source: Crosstab Query Analysis with Nvivo 12 Plus

Accounting Information System Procedures used in Managing BUMDes

Based on Figure 3. Crosstab analysis shows an explanation in the process of accountability. There are several indicators are discussed in course of accountability of BUMDes Tirta Mandiri. In frequency value of the Accounting Information System Procedure submitted by the Tirta Mandiri BUMDes Manager is 100% by giving responsibility to each of the business units. Each business unit has a Coordinator appointed by the Director and Village Head to manage finances. The coordinator of each business unit recapitulates income intending to find out the profit or loss experienced every day. Internally, each business unit always coordinates between the Coordinator and the Operational Employees.

Chronology of BUMDes Tirta Mandiri Accounting Information System reporting flow:

- 1) Reporting of each business unit, every day after operating hours.

- 2) Reporting by each business unit to the Director of BUMDes Tirta Mandiri every month.
- 3) Monitoring and Evaluation is held every month to discuss the financial development of each business unit.
- 4) Every year the Ponggok Village Head reports BUMDes Tirta Mandiri's finances in the Village Deliberation.

Management Information Procedure used in Managing BUMDes

Figure 3. Crosstab analysis above shows an explanation that in the frequency of Management Information Procedures submitted by BUMDes Tirta Mandiri Managers, Village Heads, and Communities in Ponggok Village by 33%. The management information procedure in managing BUMDes Tirta Mandiri is carried out by coordinating with the Ponggok Village Government through the Village Head. The intended management information procedure is related to managing the business unit and the Tirta Mandiri BUMDes Manager. Until 2018 or after nine years of being formed, BUMDes Tirta Mandiri has four main business units consisting of: Sumber Umbul Ponggok, Kampong Ponggok Ciblon, Kedung Sumber Panguripan (Village Shop), Sumber Banyu Pnguripan (Village Building & Study).

Establishes a business unit by Tirta Mandiri BUMDes is inseparable from the coordination with the Ponggok Village Government (Village Head) as the Board of Commissioners. It aims to increase income.

The Director of BUMDes Tirta Mandiri stated:

"We always conduct surveys and study in advance, which will later be used as a business unit; it aims to increase BUMDes revenue and did for all of the units. From the results, BUMDes managers and the village head would carry out a discussion, and the community escorted during the village deliberations."

Coordination between the Manager and the Head of Ponggok Village is an effort to disclose management information on the Tirta Mandiri BUMDes Management.

Administrative Procedures used in Managing BUMDes

The explanation frequency for Administrative Procedure submitted is 100% by the Tirta Mandiri BUMDes Manager. Administrative procedures used in managing BUMDes Tirta Mandiri are based on Law Number 6 of 2014 concerning Villages and Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 4 of 2015 concerning Establishment, Management and Amendments to BUMDes as regulations which currently applies. The regulation explained that BUMDes is a step taken to accommodate all economic activities and public services managed by the village. Then to strengthen the BUMDes Tirta Mandiri by referring the regulation and still using Ponggok Village Regulation Number 6 of 2009 concerning BUMDes.

A. BUMDes Giritama

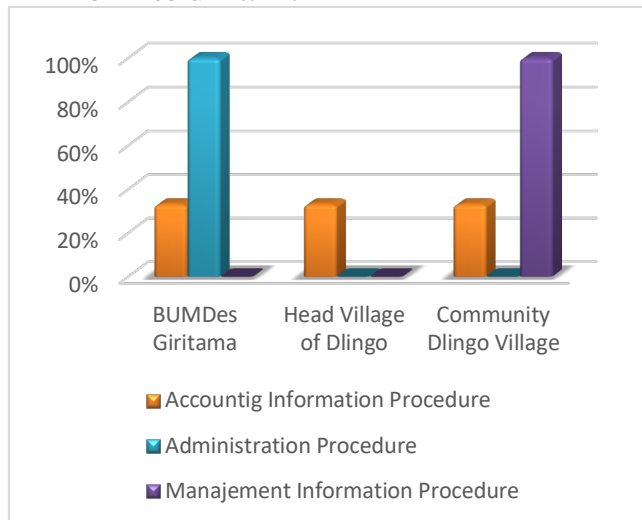


Figure 4. Accountability Process

Source: Crosstab Query Analysis with Nvivo 12 Plus

Accounting Information System Procedures used in Managing BUMDes.

Based on Figure 4. Crosstab analysis shows an explanation in process of accountability and several indicators are discussed about the accountability of BUMDes Giritama. In frequency value of Accounting Information System Procedure submitted by BUMDes Manager Giritama, the Dlingo Village Head, and the Dlingo Village Community are 33% and conducted periodically. The business units owned by BUMDes Giritama until 2018 are three. They are Desamart, Pojok Tani, and photocopy. They submit financial reports to supervisory Agency and the village head periodically in three months. Every day recapitulation of revenue results is obtained from the business unit. The BUMDes Giritama Manager also conducts a coordination meeting with the Supervisory Agency to discuss the expenditure needs for sales goods to fill each

business unit every week. As stated by BUMDes Giritama Manager:

"We record revenues from all business units in BUMDes every day. We also conduct a weekly meeting to discuss further shopping. The Board of Trustees and the Village Head invite quarterly meetings to discuss BUMDes finances. "

Basically, the accounting information system by the BUMDes Giritama Manager is carried out systematically by using conventional methods and utilizing information technology. The conventional method is to report finances to related parties, they are BUMDes Giritama Managers, Board of Trustees, Dlingo Village Head, BPD, and Stakeholders in village meetings annually. Then the submission of the BUMDes Giritama financial management report is carried out by using information technology methods by village radio, it is village independence in order to realize smart villages in public accountability.

Management Information Procedure used in Managing BUMDes

The management information procedure in managing the BUMDes Giritama carried out in consultation with the Village Government and the community of Dlingo Village. The position of BUMDes Giritama is as a business entity that is engaged in entrepreneurship and under the Dlingo Village Government. It causes the BUMDes Giritama business unit is inseparable from the role of the Dlingo Village Government which means that all matters must always be coordinated. The Head of Dlingo Village as the supervisor has an authority to manage the business unit and BUMDes Giritama Management

based on the policies that have been made, while the community is the object of the program. As stated by the people of Dlingo Village:

"The existence of Desamart now really helps us, especially if you buy a daily needs, it's complete and cheap. If you want to buy groceries, you have to go to Bantul, it's quite far. But now there is also a Farmer Corner, so it's easy if you want to buy equipment for farming. It's better not to stay far here ".

Basically BUMDes Giritama management and business units is carried out by coordinating with the Village Government to the Dlingo Village community. Business development are discussed by village deliberations whom attended by Village Government officials and the Dlingo Village community according to the representative basic needs. All BUMDes Giritama Managers are directly elected by the Dlingo Village Head, that is a prerogative right.

Administrative Procedures used in Managing BUMDes

Administrative procedures used in managing BUMDes Giritama are based on applicable regulations, following Law Number 6 of 2014 concerning Villages and Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration of the Republic of Indonesia Number 4 of 2015 concerning Establishment, Management and Management, and amendments to BUMDes . The regulation explained that BUMDes is a village step in accommodating all economic activities and public services. Then basically BUMDes Giritama in managing all its activities using

Dlingo Village Regulation Number 12 of 2016 concerning Village-Owned Enterprises.

Benchmarks in administrative procedures that must be fulfilled by BUMDes Giritama are eight parts, they are clarity of organizational forms, management organizations, capital, business type classification, business results allocation, bankruptcy, cooperation between BUMDes, and accountability for BUMDes implementation. However, in 2018 there were obstacles in its management, all BUMDes Giritama Managers resigned from their duties. As previously known, BUMDes Giritama has three business units, all of which are tools to generate village income. Until finally the Dlingo Village Head Agus Purnomo sought a temporary replacement to manage the abandoned business unit and was eventually replaced by two people. As stated by the BUMDes Giritama Supervisory Agency:

"In 2018 all managers who worked at BUMDes will leave. Then Kades Pak Agus racked his brain to look for someone to manage this BUMDes so it would not disperse. In the end, two people were assigned to look after Desamart, Photocopy and Farmer Corner. "

Basically, administrative procedures for the Management of BUMDes Giritama have not been following the systematic regulations. It was proven by the lack of clarity in the organizational structure of the BUMDes Giritama Management. The Head of Dlingo Village, as the Trustee and the highest authority in the village, has not changed the policy to overcome this problem, it can lead to deterioration if it continues. Overall, the

administration procedures of the BUMDes Giritama Management are not following the applicable regulations, resulting in stagnation in program innovation.

BUMDes Targets and Results

A. BUMDes Tirta Mandiri

The function of BUMDes Tirta Mandiri and the Ponggok Village Government is different. Tirta Mandiri BUMDes has the function to manage the assets of Ponggok Village, to earn a village income. Then the Ponggok Village Government functions as an executor of an activity program financed from Tirta Mandiri's BUMDes income. The division of functions between BUMDes Tirta Mandiri and the Ponggok Village Government provides clarity in planning targets and results. Tirta Mandiri BUMDes was formed on the initiative of Ponggok Village Head Junaedi Mulyono who saw many problems in the community, while the potential of natural resources owned by Ponggok Village was immense, especially springs. As stated by the Director of BUMDes Tirta Mandiri:

"BUMDes Tirta Mandiri was established by the Head of Village-based on the problems that occur in the Ponggok Village community, while the natural potential of the Ponggok Village is extraordinary. Since 2006 until now Ponggok Village has been led by the current village head. Alhamdulillah all BUMDes and community activities went well, I think because it was led by only one village head intially "

As stated by the people of Ponggok Village and BUMDes Tirta Mandiri Employees:

"From the beginning, I knew for myself that the village head believed Mas Joko to manage the BUMDes. My family always feels enough during I was being here."

Tirta Mandiri's BUMDes revenue targets and results are always increasing every year. It can be seen from the achievement that BUMDes Tirta Mandiri has succeeded in increasing revenue and target always complete. Good management is shown by BUMDes Tirta Mandiri, especially in increasing income and the results of that income can be felt by the people of Ponggok Village in the form of community welfare improvement programs.

Basically, increasing income obtained by BUMDes Tirta Mandiri is the result of implementing the Ponggok Village Chief's policy. Junaedi Mulyono as the Board of Commissioners *ex-officio*, has a central role in running BUMDes Tirta Mandiri. The success of revenue that always increases every year makes the success of the policies that have been determined. It happens because the position of Tirta Mandiri BUMDes is as a "money machine" of Ponggok Village to run community welfare programs. When BUMDes Tirta Mandiri is set by a different Village Head, 3 possibilities will happen are those are more advanced, stay put, or even setback (loss).

B. BUMDes Giritama

Dlingo Village Regulation No. 12 of 2016 concerning Village-Owned Enterprises states that the organizational structure between BUMDes Giritama and the Dlingo Village Government is different. But in its implementation, there is a discrepancy with the regulations that have been

set. Since the replacement of the Head of Dlingo Village in 2018, BUMDes Giritama's activities have stagnated, because all four managers have resigned. Overcoming this problem, the elected Dlingo Village Head Agus Purnomo made a change of manager for a while by recruiting two people to run the abandoned business unit. As stated by BUMDes Giritama Manager:

"New Village Head recruited me to guard this business unit, because the last guard was disbanded. Actually, at the end of the 2018 report the activities in BUMDes were stagnant. I knew that BUMDes ever held a programs for the community but now they don't exist. We were only told to look after the business unit".

Basically since the replacement of the Village Head, BUMDes Giritama has stagnated. Until 2018 BUMDes Giritama only runs business units that are used to filling needs of the community in Dlingo Village for household and agricultural needs. Even though it was formed in 2016 and the Dlingo Village Government is still led by Bahrun Wardoyo, a program of community empowerment activities in the context of increasing community productivity in the economy is running innovatively. However, it did not affect the revenue of BUMDes Giritama, which in 2018 earned an income of Rp 35,487,747 from the Desamart, Photocopy and Stationery Sales business units, and Farmer Corner.

Outgoing Accountability

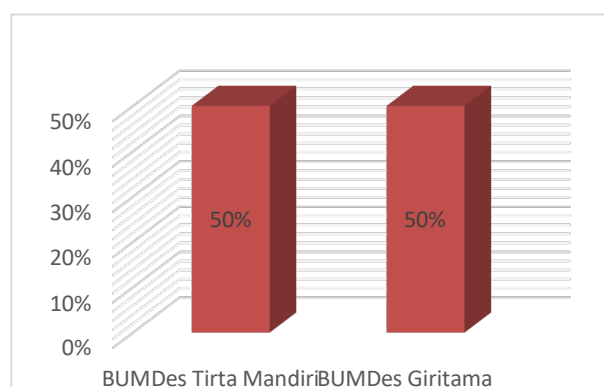


Figure 5. Outgoing Accountability
Sources: Crosstab analysis with Nvivo 12 Plus

Based on Figure 5 shows that the frequency generated for accountability out of BUMDes Tirta Mandiri and BUMDes Giritama has the same value that is equal to 50%.

A. BUMDes Tirta Mandiri

Outward accountability carried out by BUMDes Tirta Mandiri is aimed at all stakeholders, both the people of Ponggok Village and other organizations. The Tirta Mandiri BUMDes Management report was submitted by the Village Chief of Ponggok during the village consultation agenda, which involved all stakeholders. Village Deliberation is annual agenda by Village Consultative Body (BPD). In addition to being delivered through village meetings, the responsibility report of the Tirta Mandiri BUMDes Management was presented during the Village Study activities.

Basically, outward accountability by BUMDes Tirta Mandiri is carried out innovatively. In addition to presenting the Management report to the people of Ponggok Village through village deliberations, BUMDes Tirta Mandiri innovatively presents the results of the

Management of all activities to the general public through one of its business units. This innovative step is a step to make an independent village with an innovative form of accountability report (smart village accountability).

B. BUMDes Giritama

Submission of the BUMDes Giritama Management report is conducted annually at the same time as the presentation of the Dlingo Village Government Administration Report (LPP) on the village consultation agenda organized by the BPD. In accordance with Dlingo Village Regulation No. 12 of 2016 concerning Village-Owned Enterprises it is stated that the Giritama BUMDes Management Report is part of the Dlingo Village LPP. The report submitted by the Dlingo Village Head to all stakeholders present in the village consultation agenda is a form of outward accountability carried out by BUMDes Giritama.

Basically, outward accountability by the BUMDes Giritama Manager is annual report in village meetings attended by all stakeholders both in the scope of Dlingo Village and general. The party present at the village meeting has the right to provide input related to the Management of BUMDes Giritama, this is a form of evaluation which will then be followed up as an aspiration. In addition to being submitted to village meetings, accountability reports are conveyed through village radio. Submission of accountability through village radio is part of a form of smart village accountability.

Downward Accountability

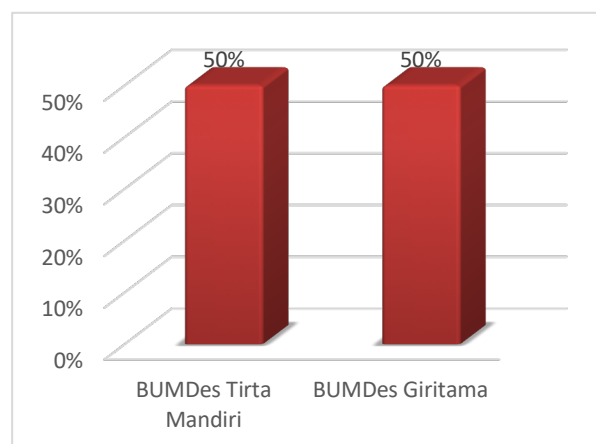


Figure 6. Downward Accountability

Sources: Crosstab Analysis with Nvivo 12 Plus

Based on Figure shows that the frequency of accountability downward produced by several informants from BUMDes Tirta Mandiri and BUMDes Giritama have the same value.

A. BUMDes Tirta Mandiri

The downward accountability Tirta Mandiri BUMDes is carried out systematically by presenting all reports for each business unit in an internal meeting. The internal meeting chaired by the Director and attended by the Supervisory Board, the Board of Commissioners, and the Coordinator of each Tirta Mandiri BUMDes business unit quarterly. The issues were being a topic meeting are business development and employee management in each business unit. It aims to monitoring and evaluating all business development and management of employees.

Downward accountability run systematically, starting from the coordination of each business unit every day for daily report and also Each Business Unit Coordinator reporting. Reporting contains the results of business development deliver to the Director of BUMDes Tirta Mandiri monthly. Then quarterly an

internal meeting of all business units led by the Director of BUMDes Tirta Mandiri to discuss related to business development and management of employees, attended by each Business Unit Coordinator.

B. BUMDes Giritama

Downward accountability by BUMDes Giritama is carried out based on coordination between the Supervisory Agency and the Manager who is temporarily elected by the Head of the Dlingo Village. In 2018 all BUMDes Giritama Managers resigned, and Dlingo Village Head appointed two people who were entrusted with managing the business unit. Then the Supervisory Agency change the role to replace the BUMDes Director Giritama about coordinating the business development of the related business units. The steps taken are to continue all business units.

Basically downward accountability by BUMDes Giritama is carried out with openness to all Managers. It aims is to accumulate business unit revenue for one month to be used as material for monitoring and evaluating the development of business units. The Supervisory Board has the dual task of being the Director of BUMDes Giritama, because the impact of the vacancy of BUMDes Giritama Managers

Upward Accountability

Based on Figure 7 below, the results of the crosstab analysis above show that accountability for the top generated from BUMDes Tirta Mandiri was 67% and BUMDes Giritama was 33%. Because there were differences in policy accountability.

A. BUMDes Tirta Mandiri

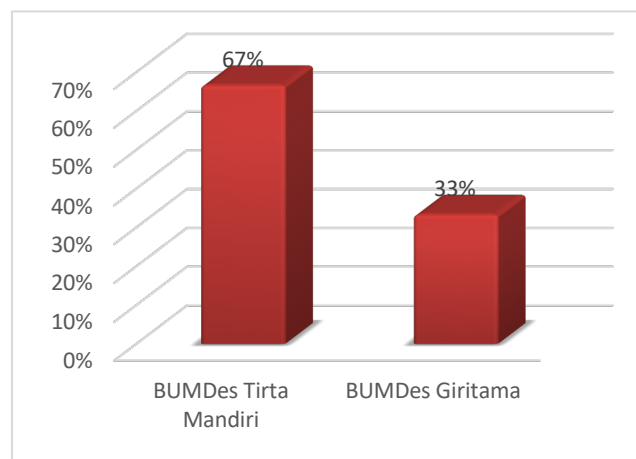


Figure 7. Upward Accountability

Sources : Crosstab Analysis with Nvivo 12 Plus

Upward accountability of policies carried out by BUMDes Tirta Mandiri to the Supervisory Agency and the Village Head of Ponggok. The step was taken because the Tirta Mandiri BUMDes in the organizational structure is under the Ponggok Village Government, so the report must be addressed to the Supervisory Agency and the Ponggok Village Government through the Village Head monthly. Submission of the report is immediately followed up by the Regulatory Body and the Village Head as the Board of Commissioners with *ex-officio* position as a form of financial, management and business unit development. So it will be seen if there are obstacles to be then used as reference material for evaluation.

Basically the function of the Tirta Mandiri BUMDes is different from that of the Ponggok Village Government. The function of Ponggok Village Government is to focus on policies, work programs, and services to the community. Then

the function of BUMDes Tirta Mandiri is an asset manager that is run for the business unit as income for Ponggok Village. The management system between the Tirta Mandiri BUMDes and the Ponggok Village Government is different. Tirta Mandiri BUMDes carries out upward accountability routinely every month to the Supervisory Agency and the Village Head of Ponggok. The report in question is about to finance, management, and business unit development.

B. BUMDes Giritama

The reporting system of the results of the Management of BUMDes Giritama is carried out systematically. Upward accountability of BUMDes Giritama according to Dlingo Village Regulation Number 12 of 2016 concerning Village Owned Enterprises explained that financial reporting is submitted with a duration of one month and reporting all results of BUMDes Giritama Management is quarterly. In 2018 after the vacancy of the organization structure, the reporting of business unit results is submitted by the interim Manager every month to the Supervisory Agency, which is temporarily as the Director of BUMDes Giritama. The Supervisory Agency then reports to the Dlingo Village Head who has the highest policyholder of BUMDes Giritama.

Basically, the upward accountability of BUMDes Giritama is carried out based on Dlingo Village Regulation Number 12 of 2016 concerning Village Owned Enterprises. In terms of the BUMDes Giritama organizational structure under the Dlingo Village Government, It should

be responsible to the Village Head as a Trustee. BUMDes Giritama reports financially to the Head of the Dlingo Village every month through the Supervisory Agency. Then every three months reports all Management results.

The Supervisory Agency is the delegation of the Head of the Dlingo Village who was appointed to help manage the BUMDes Giritama business unit, that is because in 2018 there were only 2 temporary Managers in place of the previous Managers who resigned.

Comprehensively upward accountability by BUMDes Tirta Mandiri and BUMDes Giritama has a similiar thing. The organizational structure of BUMDes Tirta Mandiri and BUMDes Giritama is under the organizational structure of each Village Government. In upward accountability report, both BUMDes Tirta Mandiri and BUMDes Giritama are conveyed to the respective Village Heads. The reason is the Village Chief was ex-officio the Board of Trustees had the right to receive BUMDes Management reports. But there is a mismatch of duties because the Supervisory Board currently doubles as a Director though temporarily in internal BUMDes Giritama Manager for a vacancy in the organizational structure.

Income Generating

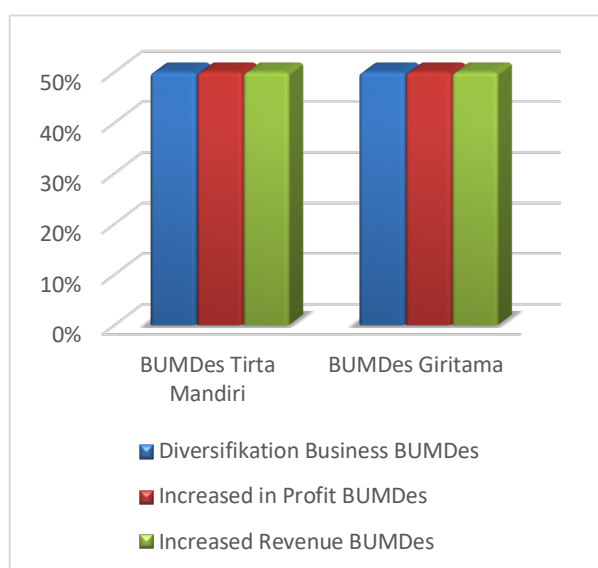


Figure 7. Income Generating
Sources: Crosstab Nvivo 12 Plus

Based on Figure 7 the results of the crosstab analysis above show that the frequency values contained in the discussion of income generating from BUMDes Tirta Mandiri and BUMDes Giritama which have the same value, It is diversification of BUMDes business with a value of 50%. Therefore, the diversification between BUMDes Tirta Mandiri and BUMDes Giritama comprehensively has a similarity in income improvement strategies. Tirta Mandiri BUMDes has 4 business units and created based on development from the previous business unit. The development of the BUMDes Tirta Mandiri business unit is based on existing opportunities and it is effective in carrying out each field to get maximum results. Then BUMDes Giritama currently has 3 business units which are the development of the previous business units. The development of the BUMDes Giritama business unit is deemed effective with positive results in significant increase income.

The increase in BUMDes profits from BUMDes Tirta Mandiri and BUMDes Giritama have the same value of 50%. From the analysis obtained comprehensively, the increase in profit by BUMDes Tirta Mandiri and BUMDes Giritama basically has a similar thing. It is utilizing the business units they have. Tirta Mandiri BUMDes currently has four business units all of which have been structured in its management so that the revenue generated always increases every year. Meanwhile, BUMDes Giritama has three business units to increase profits, as evidenced in 2018 revenue has increased significantly from the previous year. However, in increasing BUMDes Giritama's profits have a shortage, which is to increase selling prices to the public, so BUMDes Giritama has a profit orientation.

BUMDes Tirta Mandiri and BUMDes Giritama have a same frequency value in increasing BUMDes revenue. In the analysis obtained is comprehensively in the framework of increasing revenue have a similarity, it is utilizing business units. The largest revenue of BUMDes Tirta Mandiri in 2018 from the tourism sector, amounting to Rp 8,634,325,000. The income is inseparable from the promotions carried out by BUMDes Tirta Mandiri through social media. Then the revenue of BUMDes Giritama increased significantly in 2018 due to the addition of business units. Since it was first established, BUMDes only has one business unit, but until 2018 it has had three business units that are considered effective as a step to increase revenue.

4. Conclusion

- a. Honesty and legal accountability by BUMDes Tirta Mandiri and BUMDes Giritama. Overall management of BUMDes Tirta Mandiri and BUMDes Giritama has been regulated based on regulations, but there are differences in implementation. Tirta Mandiri BUMDes in the accountability honesty and legal accountability following regulations as evidenced by overall management based on applicable law. In contrast to BUMDes Giritama has not fulfilled the aspects of honesty and accountability of law in its management, evidenced by the organizational structure of the manager is not good and there is a discrepancy with the applicable law.
- b. Process accountability by BUMDes Tirta Mandiri and BUMDes Giritama. Overall, each BUMDes has a planning process up to the accountability stage following structured information procedures and based on agreed provisions.
- c. Program accountability by BUMDes Tirta Mandiri and BUMDes Giritama. Overall, both the fulfillment of targets and financing from each BUMDes are following the agreements and regulations in force. Evidenced the targets and results in management of each BUMDes have been met and the financing of activity programs in 2018 come from the revenue of each BUMDes.
- d. Policy accountability by BUMDes Tirta Mandiri and BUMDes Giritama. The intended policy accountability is giving up, out, and downward accountability. Overall, policy accountability of each BUMDes is carried out by maximizing its potential. Tirta Mandiri BUMDes convey responsibility through the Village Study Center business unit as a form of achieving smart village accountability. Then BUMDes Giritama conveyed management responsibility through the Village Radio. It was a step taken as a form of smart village accountability.
- e. The steps to fulfill income generating by BUMDes Tirta Mandiri and BUMDes Giritama is to maximize the business units they have. The existence of business units owned by each BUMDes is basically having the same goal, to obtain income in finance program activities.

References

- Adinegara, S. A., & 2016, undefined. (n.d.). Strategi badan usaha milik desa tirta mandiri dalam pengelolaan objek wisata umbul ponggok di kecamatan polanharjo kabupaten klaten. *Journal.Student.Uny.Ac.Id*.
- Andari, N., & Ella, S. (2019). PENGEMBANGAN MODEL SMART RURAL UNTUK PEMBANGUNAN KAWASAN PERDESAAN DI INDONESIA DEVELOPING A SMART RURAL MODEL FOR RURAL AREA DEVELOPMENT IN INDONESIA. *Jurnal Borneo Administrator*, 15(1),41-58.
<https://doi.org/10.24258/jba.v15i1.394>
- Ellwood, S. (1993). Parish and town councils: Financial accountability and management. *Local Government Studies*, 19(3), 368-386.
<https://doi.org/10.1080/03003939308433687>
- Hamed, A., Saleh, H., & Alabri, S. (2013). USING NVIVO FOR DATA ANALYSIS IN QUALITATIVE RESEARCH. In *International*

- Interdisciplinary Journal of Education* (Vol. 2).
- Irawati, D., & Martanti, D. E. (2017). Prosiding Seminar Nasional dan Call For Paper Ekonomi dan Bisnis. In *jurnal.unej.ac.id*.
- Kasila, M., & Kolopaking, L. (2018). PARTISIPASI PEMUDA DESA DALAM PERKEMBANGAN USAHA BUMDES "TIRTA MANDIRI" (Studi di Desa Ponggok, Kecamatan Polanharjo, Kabupaten Klaten, Provinsi Jawa Tengah) Participation of Rural Youth in Business Development of BUMDes "Tirta Mandiri" (Study in Ponggok. *Ejournal.Skpm.Ipb.Ac.Id*, 2(1),43-58.
<https://doi.org/10.29244/jskpm.2.1.43-58>
- Kaur, K., & 2016. (n.d.). The idea of Smart villages based on Internet of Things (IoT). *Pdfs.Semanticscholar.Org*.
- Limaye, R., ... R. C.-2016 10th I., & 2016, undefined. (n.d.). Smart village planning framework using extenics theory. *Ieeexplore.Ieee.Org*.
- Moleong, L. J. (2014). *Metodologi Penelitian Kualitatif* (4th ed.). Bandung: PT Remaja Rosdakarya.
- Puah, C.-H., Jong, M.-C., Ayob, N., & Ismail, S. (2018). The Impact of Tourism on the Local Economy in Malaysia. *International Journal of Business and Management*, 13(12).
<https://doi.org/10.5539/ijbm.v13n12p147>
- Rosa Ratna Sri Anggraeni, M., & Jaya Yogyakarta, A. (2016). PERANAN BADAN USAHA MILIK DESA (BUMDES) PADA KESEJAHTERAAN MASYARAKAT PEDESAAN STUDI PADA BUMDES DI GUNUNG KIDUL, YOGYAKARTA. *MODUS*, 28(2), 155-167.
- Samsir, A. (2016). STUDI KOMPERATIF MODEL BUMDes DI KABUPATEN BANTAENG. *Ojs.Unm.Ac.Id*, 3(2).
<https://doi.org/https://doi.org/10.26858/ja.v3i2.2564>
- Sarofah, R., Purwaningsih, T., Sofi, K., Mutiarin, D., Fadli, Y., Dwiyanto Nurlukman, A., ... Nashrudin, A. P. (n.d.). Analysis of Local Electoral Governance under Electoral Integrity Perspective in Yogyakarta City 2017 Collaborative Governance in the Management of Village Owned Enterprises Ponggok Sub District Polanharjo District Klaten Central Java 2016 Coordination of Regional Disaster Management Agency (BPBD) Tangerang City in Flood Mitigation The News of Governor Candidacy on 2017 Banten Gubernatorial Election in Radar Banten (Study of Media Content Analysis). *Jurnal.Umt.Ac.Id*.
<https://doi.org/10.31000/jgcs.v2i2.1028>
- Science, E. (2018). *Defining smart city , smart region , smart village , and technopolis as an innovative concept in indonesia 's urban and regional development themes to reach sustainability Defining smart city , smart region , smart village , and technopolis as an innovat.*
- Sidik, F. (2015). Menggali Potensi Lokal Mewujudkan Kemandirian Desa. *JKAP (Jurnal Kebijakan Dan Administrasi Publik)*, 19(2), 115.
<https://doi.org/10.22146/jkap.7962>
- Somwanshi, R., Shindepatil, U., Tule, D., ... A. M.-I. J. of, & 2016, undefined. (n.d.). *Study and development of village as a smart village.*
- Tabash, M. I. (2017). The Role of Tourism Sector in Economic Growth: An Empirical Evidence From Palestine. *International Journal of Economics and Financial Issues*, 7(2), 103-108.
- Widodo, I. S. (2016). BADAN USAHA MILIK DESA SEBAGAI SALAH SATU ALTERNATIF SUMBER PENDAPATAN DESA BERDASARKAN UNDANG UNDANG NO 6 TAHUN 2014 TENTANG DESA. *Jurnal Panorama Hukum*, 1(1).
- Zuhri, M. I., Rachmad, I., & Soetijono, S. (2017). *MEMAJUKAN PEREKONOMIAN*

*MASYARAKAT DESA MELALUI BADAN
USAHA MILIK DESA (BUMDes). (6).*

Author Profile

Muhammad Dwi Nurfaisal is a student of the Graduate Master Program of Government Affairs and Administration, Jusuf Kalla School of Government, at Universitas Muhammadiyah Yogyakarta. He has an interest in the research topics on Political Budgeting and Regional Development.

Dyah Mutiarin is a Lecturer in Master Program of Government Affairs and Administration, Jusuf Kalla School of Government at Universitas Muhammadiyah Yogyakarta. She has an interest in the research topics on Public Management and Public Policy.

Herdin Arie Saputra is a student of the Graduate Master Program of Government Affairs and Administration, Jusuf Kalla School of Government, at Universitas Muhammadiyah Yogyakarta. He has an interest in the research topics on Local Politics, Local Government and Public Policy.

Ikhwan Rahmatika Latif is a student of the Graduate Master Program of Government Affairs and Administration, Jusuf Kalla School of Government, at Universitas Muhammadiyah Yogyakarta. He has an interest in the research topics on Local Politics, Local Government, Peace and Conflict Resolution, Public Policy and Political Islam.

Muhammad Iqbal is a student of the Graduate Master Program of Government Affairs and Administration, Jusuf Kalla School of Government, at Universitas Muhammadiyah Yogyakarta. He has an interest in the research topics on Electronic Government, Public Services, Smart City, Public Policy and Public Organization.