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Collaborative Governance in the Management of Village Owned Enterprises Ponggok Sub District Polanharjo District Klaten Central Java 2016

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ABSTRACT
The Law No. 6 of 2014 article 1 mention about the village-owned enterprises as the business entity which the capital is owned by the village in order to be managed for community welfare. The government of village should be able to see the potential of the village to be managed along with the community and private sector to maintain its sustainability. The successful of Ponggok village to establish and run the village-owned enterprises Tirta Mandiri brings the Ponggok village as one of the richest village in Indonesia with the 9.6 billion rupiah income per year. This research aims to see how the ability of the collaborative governance to push accountability and transparency factors in managing the village-owned enterprises in 2016. This research used the method of collaborative governance through the data collection and interview towards the related actors. According to the data, the collaborative governance in the management of Ponggok village-owned enterprises involved three actors such as the government of the village, community and private sector. Collaborative governance be able to push the accountability and transparency in the management of village-owned enterprises by those collaborative actors. The result of collaborative governance can be felt by the villagers in form of welfare.

Keywords: accountability, collaborative governance, ponggok village, transparency, village-owned enterprises

INTRODUCTION
The implementation of Law No. 6 of 2014 on Villages explains that the political and constitutional commitments are present to empower the village community to become a strong, advanced, independent and democratic society in order to provide justice, prosperity and achieve prosperity community (Eko, 2015). In 2017 is the period of granting village funds from the central government to the village in the beginning of 2015 on the transfer of village funds, under control of the Village Government.

Stated in the Ministry of Home Affairs Regulation No. 113 of 2014 in article 1 in point one that the Village is a village and an adat village or called by another name, hereinafter referred as the Village, is a legal community that has the territorial boundaries to regulate and conduct the government affairs, the interests of local communities based on community initiatives, origins, and / or traditional rights recognized by the Unitary State of the
Republic of Indonesia. In the implementation, the village is expected to be able to manage their own households with the given authority and the village government is able to be responsible in managing the village funds that have been given by the central government. Mentioned in the Ministry of Home Affairs Regulation No. 113 of 2014 on article 1 point nine Village Funds that funds derived from the State Budget Revenue and Expenditure devoted to the Village that is transferred through the Regional Revenue and Expenditure Budget and used to finance the implementation of government, the implementation development, the community fostering, and the community empowerment.

Article 77 of the Village Law mentioned that the management of village property held under the principles of public interest, functional, transparency, efficiency, effectiveness, accountability and legal certainty of value. In the next point is explained that the village property is to improve the welfare, standard of living of the village community and increase the income of the village.

It is clear enough that the regulation in the management of village property must be based on several things such as accountability and transparency in its management. It aims to avoid deviation and requiring the participation of the society which means that it does not rule out the principles that have been arranged and for the common good.

In 2015 BUM Desa Tirta Mandiri reached Rp 6.1 billion with a profit of Rp 3 billion and in 2016 they target annual revenue of Rp 9 billion then by the end of the year they exceeded the target of about 9.4 billion. Absolutely, it is not a small value for just a village. In the management is should be governed properly and correctly so that there is no deviation occurs. The success of Ponggok Village to increase the original income of the village will accelerate the establishment of a strong, independent village and improve the welfare of the community in the village. This condition makes BUM Desa Ponggok as the national pilot (Humas Jateng, 2017).

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<thead>
<tr>
<th>No</th>
<th>Year</th>
<th>Total Revenue</th>
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<tr>
<td>1</td>
<td>2014</td>
<td>Rp. 3.000.000.000</td>
</tr>
<tr>
<td>2</td>
<td>2015</td>
<td>Rp. 6.500.000.000</td>
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<tr>
<td>3</td>
<td>2016</td>
<td>Rp. 9.600.000.000</td>
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Data managed by the writer in 2017

In accordance to the Law No. 6 of 2014 on Villages in Article 87 explained that the Village BUM is formed by the Village Government to utilize all the economic potentials, the economic institutions, and the potential of natural resources and human resources, in
its activities is not only oriented to financial gain but also oriented to support improve the welfare of community village.

The management of income can be done by focusing on increasing efforts to explore local revenue sources by maintaining the sustainability of public services and improving the welfare of the community (Tarigan & Lastria, 2013). The explanation explained that local revenue sources should be founded and managed as well as to gain the people’s welfare.

The village government is work with community institutions to achieve common goals that will advance the village and strengthen the village economy through the management of the BUM Desa. It is important to examine how the collaboration of the Village Government and the existing community institutions through the BUM Desa. So the Collaborative Governance Research in the management of BUM Desa Ponggok District Polanharjo Klaten Regency Central Java Province in 2016 focused on how the principle of Accountability and Transparency performed by the Village Government. It starts from the early stages of planning till the stage of activity that can be accountable and can be known by the village community.

So it is necessary to research more about how Collaborative Governance promotes Accountability and Transparency in the management of Ponggok Village Owned Enterprise, Polanharjo Sub-district, Klaten Regency, Central Java Province in 2016.

LITERATURE REVIEW

In article 87 of the Village Law, Village Owned Enterprises (BUM Desa) is managed in the spirit of kinship and cooperation and results of its efforts to assist community development, empowerment of village communities, and assist the poor through grants, social assistance, and revolving fund activities set forth in the Village Revenue and Expenditure Budget (Article 89 of the Village Law).

Putra gives some examples of the successfulness of BUM Desa and BUMI as BUMD that are the association of the Village. (Putra, 2015)

1. BUM Desa Sukamah, Magemendung Sub-district, Bogor Regency, West Java, has assets of billions of rupiah with three business units that provide clean water facilities, village-owned market management and the savings and loan for small traders.

2. BUM Desa as the local authority of the village scale capable and effective run by the Village. BUM Desa Maju Makmur, Minggirsari Village, Blitar Regency, East Java. This BUM Desa cooperates with local government and successfully runs fertilizer distribution business and has credit to the customers as much as 173 people with profit hundreds of millions rupiah and has a customer savings of 61 people with a profit of 81 million rupiah.
3. BUM Desa as the village-scale local authority that emerged due to the development of Village and Village Community Initiative. BUM Desa Bleberan, Playen Sub-District, Gunung Kidul Regency, Yogyakarta, encouraged the resurrection of the people after the earthquake that struck in 2006. The village is able to manage Sri Gethuk Waterfall and Rancang Kencono Cave as a tourist attraction. The water source is managed by BUM Desa to fulfill the water needs of the local people till the management of tourism and savings and loans. The value of water management benefits (SPAMDes) reached 80 million rupiah, tourism management in 2012 contributed up to 327 million rupiah and the management of savings and loans with a small capital of about 2 million rupiah. The impacts are wide open field work start from rampant stalls, snack industry and marketing personnel attractions and young people community or Karang Taruna.

4. The successfulness of the establishment of BUM Desa Karangrejek, Gunungkidul, Yogyakarta in 2009 is engaged in water service business which has contributed a lot to the Karangrejek Village. One of the examples is the village revenues recorded through BUM Desa revenue till 2015 is 300,082,348 million rupiah, and the use of 2.5% total profit is given to the underprivileged community in form of scholarships, providing stationery, bags, and for the infrastructure development. Required solid management for the sustainable enterprises that have been established and not just for commercial purposes but BUM Desa can be a social institution in providing services. (Hidayat, 2016)

5. Bleberan Tourism Village in Playen Sub-district, Gunungkidul Regency, Yogyakarta. Successfully formed the BUM Desa and divided into several business units such as package of tourist village, clean water management, and the business unit of village economy in form of saving and loan with profit reached Rp 1 Billion. This successfulness has had an impact on the village’s original revenue. Having natural resources is not enough to get a blessing for the village community but the attractiveness that must be observed so that the uniqueness of the village really attract tourists. (Zamroni, Anwar, Yulianto, Rozaki, & Edi, 2015)

6. Besides the successfulness, there are some failure or discontinuity of the Village Owned Enterprises. One of the examples is in Bojonegoro District. In 2016 there was 419 BUM Desa, after mapping by Badan Pengedayaan Masyarakat dan Pemerintah Desa (BPMPD) in 2013, there is only 21 BUM Desa left in Bojonegoro Regency. It can not be denied that it is not enough if only the village elite actor who runs the role in the formation of BUM Desa, it is required to the participation of the community so that the journey does not experience any obstacles or stop in the middle of the road. Because if it was managed properly, then BUM Desa will bring the village towards the better in the economy of the village community, the creation of employment in the village,
increase the original income of the village so that the village is able to provide welfare to the community (Budiono, 2015).

In addition to Putra’s description above, FajarSidik with the title of research exploring the local potential to realize the independence of the village explained that in 2010-2014 Bleberan tourism village experienced an increase in PendapatanAsliDesa (PAD). However, the management of BUMDes is considered less effective because the management is not transparent and unaccountable (Sidik, 2015).

Purwanti in Subarsono explained that Collaborative Governance is based on the purpose of solving the problems jointly from the bound party. The party is not only the government and non-governmental institutions since the principle of good governance should involve civil society in the formulation and decision-making process (Subarsono, 2016). Collaborative Governance is a government created with the involvement of public bodies and non-governmental organizations in the process of formal decision-making, consensus-oriented deliberations, and there is a division of tasks in implementing public policy or managing public programs, as well as public assets (Ansell & Gash, 2008).

Collaborative governance exists as the alternative to the previous traditional systems (Bingham & O’Leary, 2008) and also as an alternative to the failures of previous system (Ansell & Gash, 2008). It can be concluded that the existence of collaborative governance is to complete the previous systems that are not implemented properly. Collaborative governance is categorized as “new governance” which prioritizes networking and cooperation with the private sector (Salamon, 2002).

Suradji explains about the collaborative governance in the management of border areas between countries in Riau Islands that the collaboration is unlimited by time or period, as long as there is still a business between parties then the collaboration is still needed. This is similar to what does explained by Anderson & Mc Farlane (2000) which defines collaboration as a process of interaction among some continuous people. (Muhammad, 2017)

In collaborative governance, state actors, as well as non-state actors, have equal standing in achieving the goal even though both have their own interests. Collaboration shows that the one that plays an important role in generating a policy is not only government but also the private sector. In addition, collaboration implies that in the decision-making process, non-state power holders also have separate responsibilities (Ansell & Gash, 2008).

There are several definitions of collaborative governance according to experts such as Ansell and Gash, which define the collaborative governance as “A governing arrangement where one or more public agencies engage non-state stakeholders in a collective decision-
making process that is formal, consensus-oriented, and deliberative and that aims to make or implement public policy or manage public programs or assets “(Ansell & Gash, 2008). In this case, Ansell and Gash explained that in collaborative governance, the government includes non-state or non-state actors in the formal decision-making process, consensus-oriented and deliberative. Ansell and Gash include 6 criteria in the definition of collaborative governance, such as:

1. The Forums are initiated by public institutions and institutions
2. Forum participants also include as non-state actors
3. Participants directly participate in the decision-making process and should not refer to the public actors
4. Forums are organized formally and held together
5. The forum aims to make decisions through consensus or collective agreement
6. Collaboration focused on public policy and public management

On the other hand, Emerson, Nabatchi, and Balogh try to define collaborative governance in a broader scope through the side of the public administration, planning, public management and environmental management. According to Emerson, Nabatchi, and Balogh, the processes and public policy structures in decisions making process and management engage people constructively and transcend boundaries of public institutions, levels of government, and/or public, private and civic environments. It does not limit collaborative governance to the involvement of government and non-state actors and may be in the form of intergovernmental cooperation or multi-partner governance. (Emerson, Nabatchi, & Balogh, 2012)

RESEARCH METHOD

According to the object and the method of analysis used, this research is qualitative descriptive. This type of research aims to describe the real picture of the phenomenon that occurs in Collaborative Governance in the Management of Ponggok Village Owned Enterprise of Polanharjo Sub-district, Klaten Regency of Central Java Province in 2016. Refers to the Moleong’s opinion, the qualitative research is research which uses a naturalistic approach to search and finding understanding of phenomena in a contextually specific setting(Moleong, 2005). Qualitative research is a study with the natural background, to interpret the phenomenon that occurs and done by the involving of various methods that exist.

This research to explain the collaborative governance in the involvement of state actors (government) and non-state actors (private, public institutions or other non-
governmental institutions) that have mutual interests, together participate in the policymaking process to achieve a particular goal, whereby the parties will complement each other to address the weaknesses of previous government systems as traditional and less effective.

FINDINGS AND DISCUSSION

Village Deliberation Forum followed by Village Government and Village Owned Enterprises Members

The management of Village Owned Enterprises that carried out after the village consultation is conducted by Ponggok Village Government which is attended by Badan Permusisar Desa (BPD), and the community that consisting of farmer group, community shop, education figure, religious figure, women representative group and the craftsman group to discuss and agree on the strategically linked to the rural development. It did for the common interest and to achieve the Ponggok community welfare.

The cooperation between stakeholders has resulted in an advantage for a village-owned enterprise which is in form or part of village development. Village Owned Enterprise TIRTA MANDIRI has several business units managed by Ponggok Village community, which are real sector and financial sector. The real sector is divided into the business of ponggok banners, water management, fishing pond rental, renting of the stall and village shops, and car rentals, while for the financial sector of TIRTA MANDIRI Village Owned Enterprises has a rolling effort for the poor and capital loans for middle-class citizens. For more details can be seen in table 2.

<table>
<thead>
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<th>Table 2. TIRTA MANDIRI Village Owned Enterprises Business</th>
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<tr>
<td><strong>Business of BUMDesa Real Sector</strong></td>
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<tr>
<td>Tourism (Umbul Ponggok)</td>
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<tr>
<td>Clean water management (PAB)</td>
</tr>
<tr>
<td>Fishing rental</td>
</tr>
<tr>
<td>Rental stall and village shop</td>
</tr>
<tr>
<td>Car rental</td>
</tr>
<tr>
<td><strong>Business of BUMDesa Financial Sector</strong></td>
</tr>
<tr>
<td>Rolling loans for the poor people</td>
</tr>
<tr>
<td>Capital modal for middle class community</td>
</tr>
</tbody>
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Source: Data managed by the researcher on 2017

From those two business sectors above shows how the collaboration between ponggok village government, the community, and the manager cooperate to achieve people welfare. As explained by Ansel and Gash about the forums that initiated by public institutions
and these institutions are running well in Ponggok village which in the management of village-owned enterprises TIRTA MANDIRI.

The Village Deliberation Forum is followed by Village Governments and Community Institutions

Ponggok Village Government in conducting activities related to the development of the village always prioritizes the participation of the community in the discussion of village deliberation, at least the representative of the community such as Karang Taruna Putra Telaga, Musical Arts Community Group, Community Group of Makam Taguars, and Sinoman Group. These groups are expected to be able to introduce or inform the village community about the policies that made by the Village Government and on the existence of TIRTA MANDIRI Village Owned Enterprises. It shows that the involvement of non-state actors is needed for village development. The cooperation and the involvement of all actors will determine the successfulness of the village development. It is suitable with what has been mention by Ansel and Gash on the second point

The discussion process started from the bottom which is the head of neighbourhood village Ponggok that brought the results of the discussions that had been produced with the community to be discussed with the hamlets in Ponggok Village, then brought into the village meeting, which was attended by other elements such as BPD, community representatives and Village Governments. So this information can be accepted by Ponggok Village Government. If there is the information about the development of the village or the problems in the village, can be directly informed to the Village Government. The system is called RT-RW NET, so every RT-RW is given an internet connection, through Village e-mail and WhatsApp Ponggok Village.

The Coordination between Stakeholders in Decision Making Process

Coordination among stakeholders is needed in making a village work program, this has been done in order to have a compatibility in achieving the common interest of the community welfare. Ponggok Village Government in developing Village Owned Enterprises “TIRTA MANDIRI” coordinates with parties that have the interest to carry out the sustainable development of Village Owned Enterprises “TIRTA MANDIRI” in Ponggok Village. Consider as very important because the coordination is done for long-term development, not for the moment only. This coordination was conducted between Ponggok Village Government, BANK BNI, Ponggok Village Community and Ponggok Village Institutions. It shows in the figure 1 how the coordination between stakeholders takes place:
Figure 1. The attendance of village government in promoting investment to the community

Source: Figure made by the writer based on RPJMDes Desa Ponggok 2016

Figure 1 explains that the participants directly participate in the decision-making process as to how to build synergy between Village Government, BANK and Village Institution as the planning team. Various roles in the team include the role of drivers which is to develop ideas related to village development, provide direction, and discover new things, the role of the planner is to calculate the needs of what is needed by the team in developing the Village business progress, plan strategies and compile schedule, role of enabling which capable of solving existing or facing problems, managing existing means or resources, disseminating ideas and negotiating, role of exec to produce output and coordinating and maintaining the team, the last is the controller taking notes, auditing and evaluating progress the team what are the drawbacks.

The assets owned by the village government of Ponggok are not just one but there are some Village assets managed by the Village Owned Enterprise “TIRTA MANDIRI” which is: tourism (umbul ponggok), clean water management (PAB), fishing pond rental, culinary kiosk rental and village shop, car rental, revolving loans for residents, capital loans for middle-class citizens and Village Owned Enterprises “TIRTA MANDIRI” sell shares to the public and are given 3 investment options.

It is a form of investment managed by the Village Owned Enterprise “TIRTA MANDIRI” which is offered to the entire Ponggok Village community. This share can be owned by every Ponggok Village community from the minimum nominal purchase Rp 100.000 to Rp. 5.000.000 to be invested to the “Village Ownership” TIRTA MANDIRI. Every single family or one Family Card is only allowed to buy one share in the form of justice in order to avoid social jealousy.

Village Government as the guarantor of community and institution loans to the BANK with village assets and community assets. The loan that used for community capital and institutions is invested in the “MANDIRI” State Owned Enterprise (TIRTA MANDIRI). The proceeds from the investment of this community are used to: pay the BANK installment, pay the community installment on the other side if there are other loans,
income or income through dividends meaning that profit sharing is done proportionally and village institutions.

The village of Umbul Ponggok has recorded a total of 653 Family Cards (KKs), Ponggok Village residents who have made investments to Village Ownership “TIRTA MANDIRI” as many as 350 Family Card (KK), and every single Family Card (KK) can only invest one name or one time as there should be no two names who invest in one Family Card (KK). It is to avoid social jealousy among the people of Ponggok Village. The 350 sold were large shares purchased by the people of Ponggok Village, although there was small and medium share available, but the public chose to buy large shares on the advice of the Ponggok Village Government because of its goal of equity and accelerated development of Ponggok Village. The expectation from the Village Government that all of its people join to invest is intended for the entire community to enjoy the benefits gained by the Village Government through the business units managed by the Village Owned Enterprise “TIRTA MANDIRI”.

The community that owns the shares can directly know the development of the Village Owned Enterprise because it is the right of the people who own shares in it. Starting from 2016 Ponggok Village Government, especially the Village Owned Enterprise “TIRTA MANDIRI” report to the Village Government not in the end of the year anymore, to avoids the mistake in calculating the income of the Village Owned Enterprise “TIRTA MANDIRI”. This report is given at the end of the month and should be monthly. Seeing a very significant development in the income earned then the Village Owned Enterprise “TIRTA MANDIRI” initiative to report the responsibility in monthly and in a transparent form means the public can know the income each month.

The Village Deliberative Forum is held in Formal and Meetings are held Together

In the implementation of village development planning, will be followed by the Village Government as the executor of activities and village tools such as Ponggok Village Deliberation Council, as well as elements of Ponggok Village community. Those present were firstly give the information to the Ponggok Village Government to attend the Village Development Deliberation activities routinely carried out by the Ponggok Village Government. It held at the Ponggok Village Hall and aims to discuss the development of Ponggok Village. We can see in the figure 3 how the relationship between Ponggok Village Government and Ponggok Village community in building Ponggok Village:
The figure 2 shows that before the village discussion forum which was executed by Ponggok Village Government, the Head of Village came down to the field directly informally, communicated to the community to know the development of Ponggok Village. On the other hand, to see directly Ponggok Village Government and Society needs.

After the Ponggok Village Government got a picture of the community needs, then the village consultation forum was held and carried out jointly by the Village Government and all elements of the community in Ponggok Village. The inputs of the community village will be re-discuss in the village meeting about the needs of village development. Planning phase involving direct community participation indicates that the Village Government wants to answer the needs of the community Ponggok Village, not just doing the development. The community knows directly about the development of the village and the community can also evaluate the activities conducted by the Ponggok Village Government.

From the village deliberation, it shows that every activity is undertaken by Ponggok Village Government always involves elements of society and institutions in Ponggok Village, so that the community will know all the activities undertaken by the Government of Ponggok Village. Besides being held together, the process also held formally even though before the stakeholders held informal deliberations in the form of communication with the community.
Village Deliberate Forum implemented to Achieve the Common Goals

Ponggok village deliberation shows in the figure 3.

Figure 3. Deliberation for the Common Goals

Source: Figure made by the writer based on RPJMDes Desa Ponggok 2016

Figure 3 shows that, after getting information from the community, the Village Government do the Ponggok Village deliberation, the purpose is to choose which proposals that become the priority scale or basic need for immediate development. After achieving the common goals between all elements of the community and the Government of Ponggok Village, the Ponggok Village Government will undertake village development in accordance with the mutually agreed outcomes. In the proposed development process, the implementation and evaluation related to the development of the Ponggok Village Government involve the community to find out how much the development has been done, then the results of the development can be directly evaluated and maintained by the Ponggok Village Government and the community itself.

Cooperation by the Ponggok Village Government through Village Owned Enterprise “TIRTA MANDIRI” in collaboration with PT. Bank Negara Indonesia (Persero) is to improve the quality of Human Resources, in the development of management and systems in services. BNI parties provide the opportunities for the employees training and work
experience in the management of Village Owned Enterprises “TIRTA MANDIRI” to be managed optimally and do not encounter obstacles. After getting the education from the BANK BNI, its expected to manage professionally, transparently and accountable. The form of cooperation between the Village Owned Enterprises “TIRTA MANDIRI” and BANK BNI can be seen that currently the Village Owned Enterprise “TIRTA MANDIRI” is the recipient of Corporate Social Responsibility (CSR) every year. It’s shows in Corporate Social Responsibility 2016.

The ultimate goal of the non-formal and formal forums undertaken by the Ponggok Village Government to reach a collective agreement, so that development is on target in accordance with the needs of all parties and can be felt directly by the Ponggok Village Government and its people. The forums or discussions conducted by the Ponggok Village Government are not only done at that time but before the village consultation conducted. The Ponggok Village government firstly held discussions in each neighborhood and hamlet together with the people of Ponggok Village to obtain information directly. The goal is to gain input directly from the community and see the condition of the field. Although the discussion is not formal, but the result of this discussion becomes an important note for Ponggok Village Government.

Focus Collaboration to Public Policy and Public Management

The collaboration of Ponggok Village Government with all parties involved in the development of Ponggok Village managed to produce some excellent products besides Village Owned Enterprises, such as Smart Card products with the purpose of one home one graduate, it starts since 2016 which each student or student is given a scholarship from Ponggok Village Government of Rp. 300,000 per month. This smart card facilitates access to formal and nonformal education. For non-formal communities given the opportunity to attend English language tutoring for tourism development needs.

After giving the smart card of Ponggok Village, Government also provides health card which is to provide health facility for Ponggok Village community. For that, the Village Government of Ponggok give a special card for the mother who is pregnant and toddler called card of mother and child (KIA). The function is giving health service for pregnant mother, lactating and toddler, and the last is giving entrepreneurship card as service card of society business activity Ponggok Village that wants to develop theirs business. See the chart below how the process of collaboration that focuses on public policy:
CONCLUSION

In conclusion, Ponggok village has now become a national pilot village with revenues of 9.6 billion. Although previously had experienced constraints due to lack of human resources. One of the supporting factors for the successfulness of the ponggok village is the existence of collaborative governance between village government, BUM Des and private parties. Collaborative governance had been successful in promoting the accountability and transparency of the village-owned enterprises and also the village government throughout village consultations. With the deliberation of the village, the programs that can answer the needs of society.

Village-owned enterprises TirtaMandiriponggok demonstrated their accountability in managing assets gradually and sustainably through being accountable was given to the local government and society. In addition, the collaborative governance also encourages the transparency of the management village-owned enterprises TirtaMandiri through planning, implementation, and evaluation by involving the related parties. The results of the collaborative governance in the ponggok village are the smart card, the healthy card, the card for mother and child, and the entrepreneurial card. Besides, there are other excellent programs of the ponggok village that have been successfully created.

In the implementation management of village-owned enterprises TIRTA MANDIRI, the Ponggok government along with the management agency village-owned enterprises has been served in accordance with what is mentioned by Ansel and gash. Such as the
forum is initiated by public agencies which are followed by village government and member of village-owned enterprises, participants in the forum include nonstate actors such as community institutions, participants engage directly in decision making and are not merely “consulted” by public agencies as from the coordination among stakeholders, the forum is formally organized and meets collectively, the forum aims to make decisions by consensus that is for the Ponggok community and the last is the focus of the collaboration is on public policy or public management.

In this study, the writer limits the research in the management of Village Owned Enterprises only discusses the stages of management planning that has been implemented in Village Owned Enterprises TIRTA MANDIRI. The study focused on how the principle of Accountability and Transparency be done by the village government, in the planning stages that can be accountable and can be known by the village community. For the future researcher, the writer suggest to research more about how to manage village owned enterprises on its implementation in the field? As well as any constraints faced by the village government or village officials who implement the management of village funds, and find solutions to the constraints faced by therefore need to be carried out research in Ponggok Village District PolanharjoKlaten Regency Central Java Province in 2016.

SUGGESTION

1. The Village Government of Ponggok, especially the Village Owned Enterprise “Tirta Mandiri” should open the opportunity to collaborate with the Village near Ponggok and see the potential of the Village in developing the Village business. So that the village near Ponggok will get the benefits of business development owned by Ponggok Village.

2. Ponggok Village community participation is necessary for the development of Ponggok Village’s businesses, whether in the planning, implementation, and evaluation of the program. The principles of accountability and transparency conducted by the Ponggok Village Government will have an impact on the spirit of community motivation in the Village Business Development, especially the Owned Enterprises Village.

3. Training in the management of the Village Owned Enterprise is obliged to be followed because it is related to the development of the village-owned business. if the management of the Village-Owned Enterprise “Tirta Mandiri” is not managed accountably and transparently it will adversely affect its development.
REFERENCES


