

## **Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency**

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### **ABSTRACT**

*This study examines the role of Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency. Several issues were identified in the governance processes aimed at supporting the SDGs goal of a poverty-free village in Suci. These issues include suboptimal transparency in identifying the poor population, low public participation in the Village Development Planning Assembly (musrenbangdes), and inefficiencies in utilizing available human resources. The objective of this study is to describe the implementation of good village governance in supporting the SDGs goal of a poverty-free village in Suci. The theoretical framework is based on Henk Addink's (2019) principles of good governance, which include propriety, transparency, participation, effectiveness, accountability, and human rights. This qualitative study employs data collection techniques such as interviews, observations, and documentation. The findings indicate that while the governance in Suci Village has generally been effective in supporting the SDGs goal of zero poverty, challenges remain. These challenges include data inconsistencies between village and local government, low community engagement in musrenbangdes, and suboptimal government performance due to limited human resources.*

### **A. INTRODUCTION**

The Indonesian government, through the National Long Term Development Plan (RPJPN) for 2005-2025, aims to establish an advanced, independent, and just nation as a foundation for future development, striving for a just and prosperous society under the Unitary State of the Republic of Indonesia (NKRI) based on Pancasila and the 1945 (Bappenas, 2005). In this diverse nation, decentralization through Law Number 6 of 2014 concerning villages was introduced to enhance state management down to the regional and village levels. This law emphasizes improving village community welfare, human life quality, and poverty alleviation by fulfilling basic needs, developing village facilities and infrastructure, enhancing local economic potential, and ensuring sustainable use of natural resources and the environment (Hasanah, 2019). Villages in Indonesia frequently face issues of resource incompetence, hindering optimal management of their potential. Structured and systematic governance is essential to enhance village activities and competitiveness. Good village governance aims

to increase governmental effectiveness, improve public service quality, enhance village welfare, and ultimately boost village competitiveness, promoting efficient and effective fund utilization.

In West Java, village development has positively impacted overall economic growth. However, significant issues such as high poverty and unemployment rates, coupled with low purchasing power, persist, particularly in rural areas. In 2008, food security at the poor household level in West Java affected approximately 2.26 million households or 19.8 percent of the total households (West Java Provincial Government, 2009). To address these challenges, an integrated development strategy within a regional framework, starting from the village level, is imperative for sustainable development or Sustainable Development Goals (SDGs). Garut Regency, a dynamic region in West Java, is currently supporting the acceleration of achieving SDGs, demonstrating development dynamics across political, economic, social, and cultural sectors (Pemerintah Daerah Kabupaten Garut, 2021).

Suci Village, located in Karangpawitan District of Garut Regency, holds promising potential for optimal development, especially in agriculture. For instance, rice yield from 30 hectares increased from 10.5 tons in 2018 to 11 tons in 2021. Additionally, mechanized farming has improved, with the number of tractors increasing from two in 2018 to three in 2021. Efforts to improve the community's economy through infrastructure development and business initiatives in sectors like animal husbandry are ongoing. Suci Village's livestock includes buffalo, sheep, cows, horses, ducks, and chickens. There are also significant areas of undeveloped land with potential for economic enhancement if managed well (Suci, 2023). Initial observations highlight several challenges in realizing good village governance to support the SDGs goal of zero poverty in Suci Village. These include limited financial, human, and infrastructure resources; lack of established Village Regulations (Perdes); and low community participation in decision-making and development processes. These issues hinder the village's efforts to achieve good governance, a key to sustainable village development, emphasizing transparency, participation, and accountability. Effective village governance is crucial for managing limited resources, fulfilling community needs, and supporting the SDGs agenda (Ramzy et al., 2019).

Despite progress, challenges such as suboptimal transparency in poverty data collection, low community participation in musrenbangdes, and inefficiencies in human resource management persist. Prior studies have explored similar governance principles, focusing on transparency, participation, accountability, and strategic vision, but specific issues in Suci Village remain under-researched. Given this background, this study aims to further explore the governance challenges and potential solutions in Suci Village to support the SDGs goal of zero poverty, aligning with the title "Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency."

## B. METHOD

This research employs a qualitative approach to understand and explore the meanings individuals or groups attribute to social or human problems (Cresswell, n.d.). Utilizing a qualitative approach allows the author to gather relevant data and information on village governance in support of Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency. This method captures existing social phenomena and analyzes them to draw conclusions about the observed object. Data collection techniques include observation, interviews, and literature studies to obtain diverse and factual information regarding the governance in Suci Village aimed at supporting the SDGs goal of zero poverty.

## C. RESEARCH FINDING AND DISCUSSION

### *Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency*

Poverty in Indonesia is a significant social problem. Although there has been a decline in poverty levels in recent years, many people still live below the poverty line. According to BPS, the percentage of poor people in Indonesia in March 2023 was 9.36%, down from the previous month. The number of poor people also decreased from 26.36 million in September 2022 to 25.90 million in March 2023 (Statistik, 2023). The Indonesian government has aligned the national development agenda with the 17

SDGs and targets, integrating them into the RPJMN, RKP, and RKPD. This action plan aims to show the relationship between government and non-government activities with relevant SDGs indicators, as well as baselines, targets, budgets, and responsible bodies. Despite the challenges posed by the Covid-19 pandemic, the government remains committed to achieving sustainable development in accordance with the TPB/SDGs. Presidential Decree No. 59 of 2017 regulates three planning documents: the SDGs Roadmap, the SDGs National Action Plan, and the Provincial Level Regional Action Plan. One of the 17 SDGs goals is to end poverty everywhere, which must be the main focus of development in all sectors, including infrastructure, tourism, food, and energy (Kementerian PPN, 2020).

Village development is an effort to improve the welfare and quality of life of village communities, overcome poverty, and support the SDGs. Village development requires cooperation between the government and village communities. Garut Regency is an example of a region that contributes to the SDGs in Indonesia. The poverty level in Garut Regency decreased from 2017 to 2019 in terms of both number and percentage. However, in 2020 and 2021, the number of poor people in Garut Regency increased again. The largest increase occurred in 2020, with 27.59 thousand more people compared to 2019. In 2021, the number increased by 18.59 thousand people compared to 2020. This rise was triggered by high unemployment due to the cessation of some businesses and the difficulty of finding work during the Covid-19 pandemic. Poverty is a persistent social problem that must be addressed immediately. Different regions experience varying levels of poverty in terms of numbers and percentages, influenced by demographic conditions, population, and regional policies. Suci Village, Karangpawitan District, Garut Regency, is one area striving to eradicate poverty.

Good Village Governance is key to achieving sustainable village development, emphasizing transparency, participation, and accountability. Community participation is crucial to avoiding problems with village fund usage and poor financial management. Ending poverty is a primary objective of the SDGs, and good governance is necessary to manage limited resources effectively and meet societal needs. Good Village Governance encompasses economic, social, and political dimensions and is an essential part of the SDGs agenda. The effectiveness of the SDGs program has positively impacted community welfare, and good governance plays a vital role in supporting the realization of the SDGs. This research aims to analyze Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency, using the theory of good governance principles (Addink, 2019a), namely:

1. Properness
2. Transparency
3. Participation
4. Effectiveness
5. Accountability
6. Human Rights

### *Properness*

Properness refers to the ability of a program or policy to meet expected goals and consider its impact on society and the environment. In the context of villages without poverty, the principle of feasibility can be interpreted as the ability of programs or policies to reduce poverty and sustainably improve the welfare of village communities (Kurniawan, 2021). This can be achieved by focusing on the following aspects:

1. Community participation: Programs or policies that involve the active participation of village communities in planning, implementing, and evaluating will be more effective in reducing poverty and improving welfare.
2. Affordability: Programs or policies that are easily accessible and affordable to village communities will be more effective in reducing poverty and improving welfare.
3. Integration: Programs or policies that are integrated with other programs or policies will be more effective in reducing poverty and improving welfare.

In village governance, Village Regulations are the guidelines used to carry out the main tasks and functions of village government and serve as guidelines for the community. However, in Suci Village, there are no Village Regulations that have become a collective agreement and guide for the main tasks and functions of the village government or the community. This is an obstacle for the village

government because village regulations are still being formulated and discussed, taking considerable time to become mutually agreed-upon regulations. Therefore, cooperation is needed between the village government and the community to formulate Village Regulations that can be mutually agreed upon and serve as guidelines for everyday life. The absence of Village Regulations in a village can cause many problems, especially in daily life. Therefore, it is crucial to formulate and approve Village Regulations as quickly as possible in Suci Village. This will help the village government carry out its main tasks and functions and guide the community. This is related to the selection process for village heads or officials, carried out to ensure suitability for their duties and responsibilities. Selection is based on general and specific requirements, including education, age, residence, and administrative criteria. The selection stages usually include a written test, interview, and practical test. This process aims to ensure that the selected individuals have the ability, integrity, and commitment needed to advance the village and meet community needs. The rules for selecting village officials are determined by the selection team and are known to the village head or the Village Consultative Body (BPD). This code of conduct is a mutual agreement in line with local policies, serving as the absolute reference for recruiting village officials.

The rules for selecting village officials should refer to the Village Regulation on SOTK (Organizational Structure and Governance) and the Village Regulation on the selection and screening of officials. Assessment of the ability to address village problems, understand community needs, and adapt to existing policies is crucial for ensuring the success of implemented programs or policies. This evaluation process involves assessing the potential impact of policies on society, including their efficiency and fairness. Additionally, the village government ensures compliance with applicable laws and regulations. The village government in Suci Village also considers aspects of legality and applicable regulations, such as laws and provisions on ownership of village assets. Villages must ensure that every activity carried out is lawful and provides sustainable benefits to the community. Adequate funding is also essential for effective resource management. Generally, villages need access to sufficient funding sources to implement established resource management plans. In many cases, the central or regional government can provide funding support, and villages can also seek alternative funding sources, such as loans from banks or financial institutions.

At the village level, authority is more about facilitation and providing stimulants, as well as infrastructure development such as sanitation and drinking water. They also play a role in facilitating assistance to those in need. However, it is important to ensure that these resources are managed efficiently and effectively, despite occasional obstacles related to administrative system activities. Additionally, the hamlet head plays a role in tax collection and has a broad understanding of the area. The village government ensures resource management, including the village budget and assets, through transparent financial reporting and accountability to the community. Resource management is conducted with principles of efficiency and effectiveness to support development and provide the best service to the community. Therefore, in the context of Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency, the village government must ensure that activities comply with existing regulations to prevent potential conflicts of interest that influence decision-making. Even with limitations in regulations set by the central or provincial government, efforts must be made to ensure activities align with good governance principles. Promoting transparency in budget use and involving the community in discussion forums related to the SDGs can help reduce potential conflicts of interest.

From various findings related to the principle of appropriateness in Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency, it can be concluded that the village government still needs to emphasize the importance of appropriateness in policies and programs to achieve the goal of a village without poverty. The main focus is on village regulations, which must be promptly formulated, agreed upon, and ratified to guide the Suci Village government in its main tasks and functions and the community in their daily lives. The selection process for village heads and officials must ensure their suitability and integrity in serving the community. There is also a need to evaluate village policies and decisions, with attention to community participation, legality, efficiency, and compliance with applicable laws and regulations. Resource management, budget transparency, preventing conflicts of interest, and involving the community in decision-making are also crucial in achieving Sustainable Development Goals (SDGs) Village

Governance on Zero Poverty: A Case of Suci Village, Garut Regency. According to Henk Addink (2019), the principle of feasibility emphasizes government legitimacy, involving a legitimate approach recognized by society. This includes both aspects of legality (obedience to the law) and legitimacy (widely accepted by society).

### *Transparency*

Transparency is a principle that guarantees access or freedom for everyone to obtain information about government administration, including information about the policy-making process, its implementation, and the results achieved. Transparency is a critical factor supporting good governance in government administration and is an essential principle in Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency. This principle emphasizes openness and honesty in decision-making and implementing village government programs. In this context, transparency can be interpreted as the village government's ability to provide clear and easy-to-understand information to the community regarding ongoing programs, including the budget and resources used. The village government ensures that information regarding village policies, budgets, and important decisions is routinely disclosed to the community by holding regular open meetings. They organize coordination meetings to convey the latest information regarding activity programs, budgets related to SDGs, and monitoring of SDGs indicators. Additionally, information related to village policies, budgets, and important decisions is also disclosed to the community through public meetings. For example, policies or decisions taken are announced in public meetings, either through announcements in public places, notice boards, or orally at community gatherings. Concrete steps taken include conveying information through direct consultation with the community and using social media to ensure transparency. The village government also holds open deliberations involving all levels of society, including youth, community leaders, and women, to ensure transparency in decision-making and village meetings. Community supervision of the use of village funds can be carried out by requesting information regarding the Village Revenue and Expenditure Budget (APBDes) and its attachments and by supervising the planning and quality of projects carried out using village funds, both individually and through the Village Consultative Body (BPD).

However, one of the problems faced by Suci Village is related to inaccurate data collection regarding the number and condition of poor people in Suci Village. Transparency is crucial in ensuring that the data used to determine criteria and allocate aid aligns with the community's needs and priorities. Invalid and unreliable data can cause government or other assistance to be inappropriately targeted, ineffective, and inefficient. For example, there is a discrepancy between DTKS (Integrated Social Welfare Data) and real conditions in the field. DTKS data still records deceased residents, leading to errors in determining recipients of social assistance. The following is the Integrated Social Welfare Data (DTKS) for Garut Regency as of September 19, 2023, based on sub-district:

**Table 1.1**  
**Garut Regency DTKS Recapitulation Decree September 19, 2023**

No.	Area	Individuals	Families
1.	Banjarwangi	53.559	21.738
2.	Banyuresmi	63.046	24.475
3.	Bayongbong	64.530	23.067
4.	Bl. Limbangan	56.009	21.608
5.	Bungbulang	35.455	15.174
6.	Caringin	21.395	8.920
7.	Cibalong	37.548	15.318
8.	Cibatu	55.926	20.932
9.	Cibiuk	19.930	7.301
10.	Cigedug	28.221	11.038
11.	Cihurip	14.699	6.372
12.	Cikajang	53.372	22.324
13.	Cikelet	33.703	13.394
14.	Cilawu	79.186	30.633
15.	Cisewu	19.405	9.244
16.	Cisompet	43.164	16.750

17.	Cisurupan	64.494	26.746
18.	Garut Kota	92.238	33.677
19.	Kadungora	60.288	23.230
20.	Karangpawitan	91.685	32.561
21.	Karangtengah	13.645	5.189
22.	Kersamanah	29.735	10.557
23.	Leles	46.429	19.576
24.	Leuwigoong	33.257	12.745
25.	Malangbong	100.437	36.087
26.	Mekarmukti	14.492	6.051
27.	Pakenjeng	61.026	24.677
28.	Pameungpeuk	29.271	12.033
29.	Pamulihan	13.595	5.785
30.	Pangatikan	31.812	12.099
31.	Pasirwangi	53.223	20.889
32.	Pendeuy	19.952	7.302
33.	Samarang	51.778	20.089
33.	Selaawi	31.019	11.965
34.	Singajaya	41.111	16.179
35.	Sucinaraja	23.032	9.474
36.	Sukaresmi	33.304	12.354
37.	Sukawening	42.117	15.164
38.	Talegong	18.833	9.079
40.	Tarogong Kaler	54.696	20.388
41.	Tarogong Kidul	56.331	20.695
42.	Wanaraja	31.279	12.552
<b>Total</b>		<b>1.818.227</b>	<b>705.431</b>

Source: (Ministry of Social, 2023)

Based on this data, further detailed data per village in each sub-district, especially Karangpawitan Sub-district, is necessary to find out the latest details of social assistance recipients.

**Table 1.2**  
**Financial Amount of Recipients of Government Social Assistance in Suci Village**

No.	Recipients of Social Assistance	Families	%
1.	Village Fund BLT Recipients	112	7,59 %
2.	Recipient of the Family Hope Program	373	25,29 %
3.	Recipients of Cash Social Assistance	84	5,69 %
4.	Recipients of Presidential Assistance/Banpres	102	6,92 %
5.	MSME Assistance Recipients	249	16,88 %
6.	Recipients of Assistance for Workers	28	1,90 %
7.	Recipients of Children's Education Assistance	201	13,63 %
8.	Other Beneficiaries	326	22,10 %
<b>Total Social Assistance Recipients</b>		<b>1.475</b>	<b>100%</b>

Source: (Village Information System, 2023)

Based on the table above published by Suci Village in 2023, there are 1,475 families receiving government social assistance in Suci Village. This social assistance consists of several types, including Village Fund BLT for 112 families (7.59%), Family Hope Program for 373 families (25.29%), Cash Social Assistance for 84 families (5.69%), Presidential Assistance/Banpres for 102 families (6.92%), Assistance for MSMEs (Micro, Small and Medium Enterprises) for 249 families (16.88%), Assistance for Workers for 28 families (1.90%), Children's Education Assistance for 201 families (13.63%), and Other Assistance for 326 families (22.10%). From the information found, there is a data discrepancy between the DTKS data and the data contained in the Suci Village government. This discrepancy arises because the DTKS

data has not been updated. However, the Suci Village government strives to always provide transparent information regarding the use of the village budget and recipients of social assistance to the community. The Suci Village Government plans to publish data related to data collection on social assistance recipients and the use of village budget funds on the village website as transparently as possible in 2024. This is in accordance with what was stated by Henk Addink (2019), namely the principle of transparency emphasizes the importance of openness and access to relevant information for the public. This includes clarity in decision making and public access to information about government policies, decisions and processes. It can be concluded that the Suci Village government has implemented the principle of transparency by publishing data regarding the number of social assistance recipients in Suci Village. This shows that the Suci Village government has fulfilled the principle of transparency in the distribution of social assistance to its community.

### **Participation**

Participation is a crucial principle in Good Village Governance that supports the Sustainable Development Goals (SDGs). In the context of achieving the goal of Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency, community participation plays a vital role in advancing sustainable development goals. It involves various forms of engagement such as participating in planning, implementing, and evaluating village development programs. Community involvement also extends to decision-making processes through forums like village meetings and farmer group gatherings. Within the framework of SDGs, community participation is pivotal in addressing poverty challenges and devising appropriate solutions. Hence, community participation stands as a key driver for achieving Good Village Governance and SDGs (Seyedsayamdost, 2020). Community participation entails granting all members a voice in decision-making, either directly or through legitimate representative institutions that articulate their interests. This inclusive participation builds upon freedoms of assembly and expression, fostering constructive engagement. The Suci Village Government consistently integrates community participation in local governance. Examples include involvement in village development planning, political participation, and various community-driven activities or programs, exemplified by the construction of Toilets in Suci Village (Figure 1.1).



**Figure 1.1 Construction of Toilets in Suci Village**  
Source: (Researcher Documentation, 2023)

The image illustrates successful community participation in Suci Village, evidenced by collective efforts in constructing MCKs (Bathing, Washing, Toilet). However, a challenge faced by Suci Village involves insufficient community engagement in musrenbangdes (Village Development Planning Consultations). Efforts this year to enhance participation have yielded suboptimal outcomes, attributed to community passivity in expressing aspirations within musrenbangdes forums, contrasting with criticism voiced outside these sessions against village government policies. To address this, the Suci Village government has implemented various strategies to boost community involvement in decision-making processes impacting village life. These initiatives include hosting discussion forums such as Village Deliberations (Musdes) and Village Government Work Plans (RKPDs), alongside enhancing transparency and accountability in musrenbangdes by ensuring accessible information and openly communicating outcomes to the community. These efforts aim to elevate community participation in musrenbangdes, fostering better-aligned village development with community needs and aspirations. Figure 1.2 depicts documentation from village development plan deliberations at the Suci Village Office in 2023.



**Figure 1.2 Documentation of Village Development Plan Deliberations in Suci Village in 2023**  
*Source: (Researcher Documentation, 2023)*

In summary, community participation in Suci Village underpins successful governance in achieving SDGs, particularly in striving towards Village Governance on Zero Poverty. While existing efforts have shown positive outcomes, enhancing participation in musrenbangdes remains crucial. The village government can further this goal by fostering community engagement through activities that promote active participation and by incentivizing involvement, aligning with Henk Addink's (2019) assertion that participation ensures active community involvement in governance and decision-making processes, thus empowering citizens and enhancing governance effectiveness.

### **Effectiveness**

Effectiveness refers to government processes and institutions that produce results according to citizens' needs and utilize resources as optimally as possible. It emphasizes the government's responsibility to efficiently and effectively produce outputs such as regulations, policies, and financial management to achieve sustainable village development goals. Currently, the government has taken various steps to enhance public services in villages. Policies have been enacted to provide technical and financial aid to optimize these services. Additionally, community involvement in maintaining and overseeing public services is actively encouraged. The roles of both government and society are crucial in this improvement process. The government must offer adequate support so that these services function effectively, while the public must monitor to ensure service quality and accountability are maintained. There has been a shift in recent years towards village public services not just meeting basic needs but also ensuring quality and respecting human rights. By focusing on these aspects, Indonesian village public services can enhance and better meet community needs. To ensure resources, including the village budget, are effectively utilized to achieve SDGs, village governments can evaluate the performance of officials. This evaluation, conducted by provincial and regency/city government bodies, identifies strengths, weaknesses, obstacles, incentives, and other success factors influencing village officials and institutions' performance. This process aids in evaluating and rectifying past mistakes. Furthermore, village governments can ensure efficient resource use by involving the community, maintaining transparency, ensuring accountability, and engaging the private sector. Although independent monitoring of village budget use isn't systematically implemented yet, social oversight is conducted through media and community organizations. Nevertheless, Suci Village Government ensures the village budget is allocated proportionately according to SDGs priorities, with

detailed budget plans, rigorous expenditure monitoring, and transparent financial reporting to the public. All expenditures are directed towards programs directly contributing to SDGs.

In the context of achieving the Zero Poverty goal in Suci Village, Karangpawitan District, Garut Regency, effectiveness principles manifest through economic empowerment, education enhancement, and healthcare access programs. Suci Village Government provides quality public services at their office, ensuring effectiveness and efficiency. They've implemented optimized Service Operational Standards (SOPs) for the community, offering administrative services like population records and marriage certificates for free. Moreover, they distribute essential items monthly to underprivileged families. For healthcare, the government organizes monthly health posts for children and the elderly, offering free treatment for minor illnesses such as fever, flu, and cough. These programs, under the effectiveness principle, aim to significantly impact society and support SDGs achievement in Suci Village. An indicator of successful governance is the efficient management of available resources. However, Suci Village faces challenges related to human resource shortages within the village apparatus. These shortages require officials to multitask, impacting service quality to the community. This issue is evident in several vacant positions across village government sectors, affecting support for operational sections and demanding additional workload from officials. This situation is suboptimal and hinders village public service effectiveness. To address this, efforts are needed to fill vacancies and enhance village officials' capacity through training and guidance. Additionally, optimizing information technology in village public services could further improve effectiveness and efficiency.

In conclusion, while the Suci Village Government provides relatively good public services, human resource shortages remain a challenge. Efforts are necessary to fill vacancies and enhance capacity to ensure more effective and efficient public services. This aligns with (Addink, 2019b) emphasis on effectiveness, urging policies, programs, and services to achieve goals efficiently using available resources.

### *Accountability*

Accountability is the responsibility of government officials, decision-makers, the private sector, and community organizations to be answerable for all actions and policies set by the government to the community and relevant institutions. It also reflects a government agency's duty to take ownership of the successes and failures in fulfilling its vision and mission. Strategic approaches are employed to swiftly adapt to organizational changes and address stakeholder demands effectively (Calnen 2010; Riadi 2020). In the context of Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency, accountability plays a crucial role in achieving sustainable development goals. It entails holding accountable government officials, decision-makers, the private sector, and community organizations for all government actions and policies affecting the community and stakeholders. Achieving SDGs requires governmental agencies to be accountable for both successful and unsuccessful outcomes in pursuing their vision and mission. Implementing accountability strategically adjusts to organizational changes, ensuring responsiveness to stakeholder needs.



63,80

Figure 1.3 SDGs point 1 score in Garut Regency

Source: (SID, 2023)



Figure 1.4 SDGs point 1 score in Suci Village

Source: (SID, 2023)

Figures 1.3 and 1.4 indicate that SDG achievements for No-Poverty Villages in Garut Regency are 63.80% and 61.33% for Suci Village. This suggests that SDG achievements in Suci Village have not fully met district indicators, necessitating efforts to enhance them. The Suci Village Government demonstrates accountability by submitting annual reports on village governance to the regent and written financial reports to the Village Consultative Body (BPD). Financial reports on APBDes (Village Budget Plan) are also disclosed during Village Development Plan Deliberations (musrenbangdes), ensuring accountability in governance. Moreover, accountability principles aid in achieving SDGs in Suci Village by ensuring decision-making transparency. Accountability metrics in good village governance include periodic financial reporting to provide community transparency on village fund usage. Thus, the Village Without Poverty program ensures accountable planning by engaging community input in RPJMDesa and RKPDesa (Village Medium-Term and Annual Development Plans), aligning programs with community needs and capacities while complying with higher government regulations. Financial management involves routing receipts and expenditures through the village account under the Village Head's approval, fostering participatory, transparent, and accountable village fund planning and budgeting.

**Tabel 1.3**  
**Transparency of Suci Village Budget 2023**

APBDesa 2022 Implementation		APBDesa 2022 Revenue		APBDesa 2022 Expenditure	
Village Income		Village Funds		Governance Sector	
Actual	Budget	Actual	Budget	Actual	Budget
Rp. 2.226.236,00	Rp. 2.214.755.773,00	Rp. 1.508.196.000,00	Rp. 1.508.196.000,00	Rp. 690.678.342,00	Rp. 712.897.240,00
Village Expenditure		Tax and Levy Profit Sharing		Village Development Sector	
Actual	Budget	Actual	Budget	Actual	Budget
Rp. 2.178.603.442,00	Rp. 2.200.822.373,00	Rp. 57.735.584,00	Rp. 45.410.000,00	Rp. 499.816.000,00	Rp. 528.516.000,00
Village Financing		Village Fund Allocation		Village Community Development Sector	
Actual	Budget	Actual	Budget	Actual	Budget
Rp. 63.158.018,00	Rp. 70.249.436,00	Rp. 528.558.896,00	Rp. 531.149.773,00	Rp. 25.609.100,00	Rp. 25.609.133,00

Source: (Suci Village Website, 2023)

The 2022 APBDesa implementation in Suci Village shows village income of IDR 2,226,099,236.00, expenditure of IDR 2,178,603,442.00, and financing of IDR 63,158,018.00. Village funds comprise IDR 1,508,196,000.00, tax and levy profit sharing IDR 57,735,584.00, and village fund allocation IDR 528,558,896.00. Expenditures include IDR 499,816,000.00 for the Village Development Implementation Sector and IDR 25,609,100.00 for the Village Community Development Sector, totaling IDR 690,678,342.00. Accountability ensures effective service delivery and meets community needs efficiently, supporting Suci Village's sustainable development goals.

In conclusion, the implementation of accountability in Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency, has shown promising

results. However, to achieve district SDG indicators, the Suci Village Government must enhance accountability in achieving SDG point number 1. This aligns with Henk Addink's (2019) assertion that accountability principles compel governments to be transparent in explaining and justifying decisions, accepting responsibility for outcomes and decisions to the public.

### **Human Rights**

Human rights are principles that ensure everyone's right to live a decent life, free from poverty, and with equal access to public resources and services. Human rights principles also guarantee everyone's right to participate in decision-making that affects their lives, and the right to protection from discrimination and violence. These principles can be realized through actions such as ensuring equal access to public services and resources, involving communities in decision-making, and safeguarding them from discrimination and violence. In the context of SDGs, the government must protect human rights, including the rights to life, freedom from torture and slavery, access to information, political participation, legal personality, and access to justice (National Human Rights Commission 2016). The government must ensure these rights are equally accessible to all communities, including those in remote or economically disadvantaged areas. In the context of good village governance, the government can protect human rights by involving communities in decision-making, ensuring equal access to public services and resources, and protecting them from discrimination and violence. Good village governance can promote human rights by ensuring community participation in decision-making and protecting them from discrimination and violence. Village governments play a crucial role in providing facilities and support for basic community needs such as education, healthcare, and infrastructure like sanitation and clean water. Collaborative efforts between village governments, education, healthcare sectors, and social services can ensure basic rights such as education, healthcare, and employment opportunities are met. The Suci Village Government annually strives to expand employment opportunities to enhance community livelihoods. Therefore, good village governance can advance human rights by ensuring equal access to public services and resources, community participation in decision-making, and protection from discrimination and violence. By implementing good village governance, village governments can create an environment conducive to sustainable development, where everyone has equal opportunities to thrive and lead decent lives.

Based on the above explanation regarding human rights principles in Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency, it can be concluded that human rights in Suci Village are reasonably safeguarded. The Suci Village Government endeavors to ensure basic societal needs are met, such as access to clean water, healthcare, education, and employment opportunities. This aligns with Henk Addink's (2019) assertion that human rights principles underscore respecting individual basic rights, including the right to life, freedom of expression, economic, social, and cultural rights, and protection from discrimination. This entails ensuring all governmental actions uphold individual and collective human rights.

## **D. CONCLUSION AND RECOMMENDATION**

### **Conclusion**

Based on the research findings and discussions outlined in the previous chapter, it can be concluded that Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency, has been effective despite facing challenges in several principles. This conclusion is drawn from an analysis of SDGs Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency, applying the principles of good governance proposed by Henk Addink (2019). Here are the research findings for each principle:

1. **Properness:** Properness related to Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency, has faced challenges due to the absence of village regulations (*perdes*) that have been formally established. Immediate formulation, agreement, and ratification of these regulations are necessary to guide the main tasks and functions of the village government and serve as a reference for the community.
2. **Transparency:** Transparency in the implementation of good village governance in Suci Village has been effectively carried out, as evidenced by the publication of data regarding the recipients of social assistance in Suci Village by the village government. However, discrepancies exist

- between the data from the Integrated Social Welfare Data (DTKS) and the data available from the Suci Village Government, primarily because the DTKS data is not the most current. Therefore, efforts continue to ensure transparency and to update data as accurately as possible.
3. Participation: Participation in the process of Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency has been successful in engaging the community. However, during the village development planning deliberations (musrenbangdes), community participation tends to be passive, resulting in suboptimal outcomes from these discussions. Thus, the village government is striving to enhance transparency, accountability, facilitate activities involving the community, and provide incentives or rewards for active participation in musrenbangdes.
  4. Effectiveness: The effectiveness of Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency has not been fully optimal due to a shortage of human resources within the Suci Village government. Consequently, village officials in Suci Village are compelled to assume dual roles in their duties and responsibilities, negatively impacting service quality to the community.
  5. Accountability: Accountability in Sustainable Development Goals (SDGs) Village Governance on Zero Poverty: A Case of Suci Village, Garut Regency has been reasonably successful. This is evident from the accountability report on the utilization of the village budget. However, to achieve the District SDGs indicators, the Suci Village Government needs to enhance accountability further, particularly in achieving SDGs point number 1.
  6. Human Rights: Human rights implementation in good village governance supporting the SDGs of Villages Without Poverty in Suci Village has been quite effective. The Suci Village Government endeavors to ensure basic community needs such as access to clean water, healthcare, education, and employment are met.

### Recommendation

1. The village government is expected to enhance legislative initiatives related to the SDGs of Villages Zero Poverty to improve Good Village Governance.
2. Enhance coordination between village governments and regional authorities to mitigate discrepancies in data.
3. Encourage increased community participation in village musrenbangdes to ensure optimal outcomes from the meeting discussions.
4. Optimize the performance of human resources in line with their assigned tasks and functions to enhance the quality of services to the community.
5. Supervise the performance of the village government to ensure that all development programs and activities operate effectively, adhering to established standards and guidelines.

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