

**Application of Good Governance Principles in Land Acquisition for Cemeteryn
 Masangan Kulon Village, Sukodono District, Sidoarjo Regency**



**Penerapan Prinsip-Prinsip *Good Governance* dalam Pengadaan Tanah Makam
 di Desa Masangan Kulon, Kecamatan Sukodono, Kabupaten Sidoarjo**

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ARTICLE INFORMATION	
<p>Keywords <i>Good Governance Principles;</i> <i>Land Acquisition;</i> <i>Cemetery;</i></p>	<p>ABSTRACT Land acquisition for the cemetery in Masangan Kulon Village was an initiative of the residents of the Griya Bhayangkara Residence Masangan Kulon because the cemetery land was full, and there had been no development for 17 years. Referring to Law number 2 of 2012 and PP RI number 9 of 1987, land acquisition for the cemetery is also an area designated for society provided by the government. This is not only society's responsibility but also the government's responsibility, so an approach based on the principles of good governance is needed. This study aims to analyze and describe the principles of good governance in land acquisition for cemeteries in Masangan Kulon Village. This descriptive qualitative research collects data through observation, interviews, and documentation. The research focus uses the nine principles of good governance according to UNDP: participation, rule of law, transparency, responsiveness, consensus orientation, equity, effectiveness and efficiency, accountability, and strategic vision. This research used purposive sampling technique and interactive model data analysis. The results of the study show that the application of the principles of good governance in the land acquisition for the cemetery in Masangan Kulon has run very well. Even though the rule of law principles have not been implemented optimally, the other eight principles have been appropriately implemented and optimally</p>
<p>Kata Kunci Prinsip-Prinsip <i>Good Governance;</i> Pengadaan Tanah; Pemakaman;</p>	<p>ABSTRAK Pengadaan tanah makam di Desa Masangan Kulon merupakan insiatif warga Perumahan Griya Bhayangkara Masangan Kulon, lantaran lahan makam sudah penuh dan belum ada pengembangan selama 17 tahun. Merujuk pada UU No. 2 Tahun 2012 dan PP RI Nomor 9 Tahun 1987, pengadaan tanah makam juga areal yang diperuntukkan bagi masyarakat yang disediakan oleh pemerintah. Hal ini bukan hanya tanggung jawab masyarakat saja namun juga tanggung jawab pemerintah, sehingga diperlukannya pendekatan dengan prinsip <i>good governance</i>. Penelitian ini bertujuan menganalisis dan mendeskripsikan prinsip <i>good governance</i> dalam pengadaan tanah makam di Desa Masangan Kulon. Penelitian kualitatif deskriptif ini mengumpulkan data melalui observasi, wawancara, dan dokumentasi. Fokus penelitian menggunakan sembilan prinsip <i>good governance</i> menurut UNDP, yaitu <i>participation, rule of law, transparency, responsiveness, consensus orientation, equity, effectiveness and efficiency, accountability, dan strategic vision</i>. Penelitian ini menggunakan teknik <i>purposive sampling</i> serta analisis data model interaktif. Hasil penelitian menunjukkan penerapan prinsip-prinsip <i>good governance</i> dalam pengadaan tanah makam di Masangan Kulon sudah berjalan dengan begitu baik, meskipun prinsip aturan hukum belum terlaksana dengan baik, namun delapan prinsip yang lainnya sudah terlaksana baik dan optimal</p>
<p>Article History Send 11th January 2023 Review 19th January 2023 Accepted 9th February 2023</p>	<p>Copyright ©2022 Jurnal Aristo (Social, Politic, Humaniora) This is an open access article under the CC-BY-NC-SA license. Akses artikel terbuka dengan model CC-BY-NC-SA sebagai lisensinya.</p> 

Introduction

Land, one of the natural resources, is very close to individual rights to fulfill their basic needs, such as building a place to live, managing land to get income, etc. (Pamuncak, 2016) also stated that land is needed for public and private development. Therefore, it needs a land acquisition process. Land acquisition in Indonesia is legally stated in the 1945 Constitution of the Republic of Indonesia (1945 Constitution) in article 33, paragraph 3 states that "The land and waters and the natural wealth contained in it shall be controlled by the state and utilized for the optimal welfare of the people". In line with this, the primary capital for the Indonesian people to use their rights for development for the general public's benefit for the nation's progress is a function of land as a source of wealth for the Indonesian people themselves (Ratu & Subekti, 2021). This is linear with article 6 of Law Number 5 of 1960 on Basic Agrarian Principles, which states, "All land rights have social function". So, it was expected that every land acquisition must have a welfare value to fulfill the public interest. (Wibowo, 2022) also stated that land acquisition as a public interest aims to provide land for the implementation of development to improve the welfare and prosperity of the nation, state, and society while remaining guaranteeing the legal interests of the entitled party.

Public interest consisted of many people's needs, including the needs of people who have died, which is grave land. According to (Arifin, 2016), one of the human life cycles is the return of humans to their creator, which is called the death phase. Every human will die and must be buried in a public graveyard. This is further strengthened by Law Number 2 of 2012 on Land Acquisition for Development for Public Interest in article 10 concerning Implementation of Land Acquisition, where one states that government or regional public graveyards are part of the land administration for the public interest.

Then, the land acquisition for cemeteries in Indonesia, also stated in article 1, point a Government Regulation of the Republic of Indonesia Number 9 of 1987 on Provisions for Land Use for Burial Places. It stipulates, "Public graveyard is a plot of land set aside for the burial of bodies regardless of religion or social status, and managed by level II local government or village government". Thus, the procurement of grave land is land or burial area as a service for public or social interest provided by the government for the society.

Masangan Kulon Village's population has increased in the last five years. Population growth increases the need for land for public interest facilities. According to (Muliawan, 2018), land is a limited natural resource, cannot develop by itself, and the supply of state land is insufficient. In contrast, according to (Putu & Yulia, 2017), the development of society in the world continues to increase over time. The ever-increasing population in a country will demand

the government's readiness to provide all the facilities and fulfillment of the lives of its people, both in rural and urban areas. Rapid population growth has implications for high land use. The population growth in Masangan Kulon Village can be seen in Table 1:

Table.1 Population Increase in Masangan Kulon Village 2018-2022

Year	Total Population of Masangan Kulon Village
2018	10.513 People
2019	10.832 People
2020	10.802 People
2021	10.872 People
2022	11.133 People

Source: Masangan Kulon Village Government (2022)

This village's increased population impacts Griya Bhayangkara Residence's social facilities, which is included in the Masangan Kulon Village area. Griya Bhayangkara Residence's residents are having trouble burying dead people because the grave land provided by the developer is already full. The land for the graveyard provided by the Griya Bhayangkara Residence's developer was insufficient because it was only 700 square meters, whereas the total number of Bhayangkara residents is around 1,200 households. If the burial area is limited while the number of the funeral needs increases, it will cause a high density in the burial site area. In addition, there has been no development for about 17 years. As contained in the news memorandum.co.id:

“Previously, in 2005, the developer had provided 700 square meters of graveyard areas, with the present condition being almost full. There needs to be more for Griya Bhayangkara residents, with around 1400 families. Bearing in mind, for 17 years, the Griya Bhayangkara's residents have not yet received any burial land development.” (<https://memorandum.co.id/dosen-arsitek-untag-surabaya-teliti-perhasilan-pengadaan-sarana-permaaman/> accessed on 10 January 2023)

Therefore, the residents of the Griya Bhayangkara Residence, Masangan Kulon Village, took the initiative to build a new graveyard. The participation of Masangan Kulon Village residents, especially Griya Bhayangkara Residence, was demonstrated by initiating a team through the Citizens Association (called “Rukun Warga”) by conducting a large meeting and being attended by all Neighborhood Associations (called “Rukun Tetangga”). From this initiation, they formed a team called Team Seven. This team was responsible for buying a new burial land, with the purchase of burial land obtained through contributions from all residents of the Griya Bhayangkara Residence, Masangan Kulon Village. The payment process, which almost paid off, shows their enthusiasm for procuring the graveyard.

There is urgent to research that phenomenon as the residents of Griya Bhayangkara Residence, Masangan Kulon Village, need the cemetery land acquisition. Society's enthusiasm is sufficient to provide a good activity because they both encourage the achievement of goals and are responsible for meeting their needs. Still, on the other hand, the acquisition of cemetery land is also a public interest facility that the government can provide. In accordance with the policies that have been stated from the 1945 Constitution article 33 paragraph 3, article 6 of Law Number 5 of 1960, Law Number 2 of 2012, and article 1 point a Government Regulation of the Republic of Indonesia Number 9 of 1987 which states that the land area for graves is also provided by the government which is set aside and allocated by the society so that the acquisition for cemetery land is also a shared responsibility and the government can also provide the same service to the needs of the interests of the public graves. This is as explained by (Putu & Yulia, 2017) that land acquisition for development in the public interest is a mandate of statutory regulations intended to guarantee the implementation of development that prioritizes the principles of humanity, democracy, and justice.

Good governance is a terminology expected to overcome the complexity of service issues, given the community's increasing demands for quality services. There is a need for a state administration capable of supporting the continuity and integrated implementation of tasks and the functions of governance and development, thus requiring the practice of the principles of good governance. According to (Adnani, 2021), for the good of implementing good governance for a country, supporting pillars are needed for achieving the goals of good governance, namely the state, society, and the market. Indicators of the application of the principles of good governance according to UNDP in Nugroho (2018), namely rule of law, participation, transparency, responsiveness, consensus orientation, equal rights and inclusion, effectiveness and efficiency, accountability, and strategic vision. Thus, applying good governance in the administration of state government power is also a challenge. Implementing the concept of good governance is the primary key to realizing the people's aspirations in achieving the nation's goals and aspirations.

Therefore, this research will focus on the principles of good governance implemented by stakeholders in acquiring cemetery land in Masangan Kulon Village. By analyzing the principles of good governance, we can determine the extent to which stakeholders are involved. According to (Efendi, Yulianto, & Prihantika, 2019), society (civil society) is a supporting actor to achieve good governance which is independent (without being tied to the government) so that it becomes a counterweight and companion for the state and government. Meanwhile, from this policy, the Masangan Kulon Village Government explained that the burial area of a

plot of land is also managed or provided by the village government. It is intended that the construction of public facilities, such as graveyards, is also a service from the government to society. In line with (Sudiro, 2017) that the government (state) is a government apparatus as the spearhead of the implementation of good governance, which should be able to seek protection against environmental problems which have so far been neglected. Thus, it is expected not only the related society's role in procuring this graveyard but also the involvement of the village government and the private sector. Therefore, this research aims to find out, analyze, and describe the principles of good governance in the land acquisition for cemetery in Masangan Kulon Village, Sukodono, Sidoarjo.

Method

According to (Karmanis & Karjono, 2020), the research method is a series of systematic and structured procedures or steps carried out by a researcher to answer questions on the formulation of an existing problem. This research was conducted from October 2022 to December 2022 in Masangan Kulon Village and the Griya Bhayangkara Residence, Masangan Kulon Village. This study used a qualitative method with a descriptive type. According to (Anggito & Setiawan, 2018), qualitative research is the collection of data in a natural way to interpret the phenomena that occur. This research focuses on measuring the principles of good governance in land acquisition for graveyards in Masangan Kulon Village as according to (Jamalludin, 2015) the focus of research is the subject matter of a problem that has been selected or the core of the research. The focus of this research used several indicators according to the theory of the United Nations Development Program (UNDP) (Nugroho, 2018): participation, rule of law, transparency, responsiveness, consensus orientation, equity, effectiveness and efficiency, accountability, and strategic vision.

The types of data sources used are primary data and secondary data. According to (Sugiyono, 2018), primary data is data obtained directly from informants or actors when the research is carried out, while secondary data is obtained from other relevant sources such as documents or photographs. In this study, the primary data, namely the informants used, were a) the society, the Cemetery Land Acquisition Team in Masangan Kulon Village; b) the village head or village officials in Masangan Kulon village; c) Private parties, CV. Cipta Karya Mandiri in Masangan Kulon Village. The secondary data was obtained from written sources such as archives, personal documents, and official documents related to the land acquisition for cemetery in Masangan Kulon Village, then photos taken by researchers or taken from other parties related to the acquisition of cemetery land. Data collection techniques using interviews,

documentation, observation, and literature study. The data analysis technique used in this research is an interactive model of analysis developed by (Sugiyono, 2018), namely data collection, data condensation, data presentation, and drawing conclusions.

Result and Discussion

According to (Haris, 2019), UNDP states that good governance goes beyond the state to include civil society organizations and the private sector, as all are involved in activities promoting sustainable human development. According to (Sedarmayanti, 2004), good governance covers three domains, namely state (or government), private sector (or business world), and society, which interact with each other and carry out their respective functions. According to (Kemala & Taufik, 2013), the purpose of implementing good governance in the public sector means building a culture, values, and ethics that underlie the development of professional behavior.

According to (Winardi, 2019), stakeholders are individuals and/or groups that are related to and can be influenced and influence the organization's policies and objectives. (Sukoco, 2014) defines a stakeholder as any group or individual that affects or is affected by the achievement of corporate goals. (Purnama & Sulastri, 2014) states that stakeholders are parties who have an interest in a company that can influence or can be influenced by company activities, such as society, employees, government, suppliers, capital markets, and others. While according to (Handayani & Warsono, 2017), stakeholders are divided into three groups, namely primary stakeholders, key stakeholders, and secondary or supporting stakeholders.

According to (Mulyadi, 2017), land acquisition is a legal action carried out by the government to obtain land for particular interests by compensating landowners (individuals or legal entities). According to (Bustomi, 2018), land acquisition is providing land by providing proper and fair compensation to the parties concerned according to certain procedures and nominal amounts. According to (Lestari, 2020), land acquisition is preceded by a deliberation that begins with socializing the society holding rights regarding the aims and objectives of land acquisition by the Land Acquisition Committee and Government Institutions together with Community Figures. The principles of good governance are the process of reaching decisions and their implementation that can be jointly accounted for by the government, citizens, and the private sector. In the context of this research, it will be explained about land acquisition for graves from the point of view of the principles of good governance from the pillars that play a role in land acquisition for graves. Therefore, the analysis of the application of the principles of good governance was carried out using the theory of the principles of good governance

according to UNDP in (Nugroho, 2018), which consisted of 9 principles that will be further elaborated below:

a. Participation

Participation is the extent to which stakeholders, whether from the government, the community, or the private sector, participate directly or indirectly, which can affect implementation in the field (Nugroho, 2018). According to (Uceng, Ali, Mustanir, & Nirmawati, 2019), participation is the inclusion of thoughts and emotions from workers into the situation of the group concerned and taking responsibility for the group. In this study, the involvement of the Masangan Kulon Village Government in the acquisition of grave land was to become a supervisor by holding regular meetings every three months and validating and issuing certificates for the formation of a grave land acquisition team. Then, the involvement of society, in this case, Team Seven of Graveyards Acquisition, also contributed a lot in terms of material, thought, and energy. Forms of involvement from society participation include ideas that must be presented in meetings (internal and external), participation in community service and land surveying, and contributions to buying grave land. In addition, there is also involvement from the private sector, namely CV. Cipta Karya Mandiri, acts as a donor by assisting in injecting funds.



Figure 1. Routine Meeting of All Stakeholders for Land Acquisition

Source: Team Seven of Land Acquisition for Cemetery, Masangan Kulon, 2022

The application of participation of principles of good governance has been carried out very well by the three good governance actors, namely the Masangan Kulon Village

Government, the Society (Residents of Griya Bhayangkara Residence), and the Private Party (CV. Cipta Karya Mandiri). This can be proved by their roles or efforts with a different form of role. According to (Darmi, 2016), participation is the cornerstone of bureaucratic development in good governance, which will increase community empowerment and capacity oriented to society's interests.

b. Rule of Law

The principle of the rule of law is a situation that aims to create conditions where the law is binding on anyone (Rondonuwu, Rompas, & Pombengi, 2015). Meanwhile, according to (Isnantiana, 2019), the rule of law is used as one of the tools to regulate the order of life for ideal state living, which is comfortable, safe, and prosperous. The legal rules regarding the procurement of grave land are explained in Law no. 2 of 2012 and Government Regulation of the Republic of Indonesia Number 9 of 1987 which states that the government also provides the land area for cemeteries set aside and allocated by the community. Mr. Syukur, as the Team of Land Acquisition for Cemetery in Griya Bhayangkara Residence, Masangan Kulon Village, explained:

“In terms of legal regulations, this is still the beginning of land acquisition for cemetery, so a game rule will be established after it has been managed. The rules related to the name formation of the association or the association's management of the cemetery land. So, from there, a Funeral Order Regulation will be formed.” (Syukur, 2022).

The application of the rule of law by the Masangan Kulon Village Government, the Society (Residents of Griya Bhayangkara Residence), and the Private Party (CV. Cipta Karya Mandiri) had not been implemented optimally. The reason is that the regulations that specialize in procuring land for cemeteries appear to have not been implemented, seeing as the land acquisition for a cemetery is the initiative of the residents of Griya Bhayangkara Residence, Masangan Kulon Village. The village government should also participate in providing land for a cemetery in accordance with policies that are regulated, then this land for a cemetery is still in the initial procurement process and has not yet been managed, so the rule of law has not been implemented.

c. Transparency

According to (Ahuluheluw, 2013), transparency must be built based on the flow of information that needs to be accessible to interested parties, and the information available

must be understandable and monitored. In this study, the government participated in supervising the activities of the Team Seven of Land Acquisition for Cemetery, where information could be conveyed and received periodically at regular meetings once a month. The society can also come directly to the village hall office if they still do not understand the procurement of grave land. For this private party, the community, namely the Team Seven of Land Acquisition for Cemetery, often directly coordinates regarding the donations given by CV. Cipta Karya Mandiri regarding the course of the process for the need for burial land.

Then the society saw the embodiment of the procurement of this grave land also from Griya Bhayangkara Residence with its initiative through the Team Seven of Land Acquisition for Cemetery, so that in the financial management process, it was also the community itself that was responsible where the Team Seven also managed the record of the results of the development of citizen registration fees Griya Bhayangkara Residence is paid up once a month to the Neighborhood Associations (RT) and Citizens Association (RW) so that the public can see and monitor the progress of the contribution process As stated by Mr. Syukur, the Team Seven of Land Acquisition for Cemetery in Griya Bhayangkara, Masangan Kulon Village, as stated below:

"Every month there are always notes related to citizen registration data reports that have already been paid, whether it is installments or cash, which will later be reported on these records to the Neighborhood Associations (RT) and Citizens Association (RW) parties so that they can be submitted and seen by residents in their respective areas." (Syukur, 2022).

The application of transparency by the Masangan Kulon Village Government, the Society (Residents of Griya Bhayangkara Residence), and the Private Party (CV. Cipta Karya Mandiri) have been good. It can be seen from the openness of information given to society. Team Seven consistently records every development of contributions. Besides, there was easiness and clarity of information provided to the society by reporting these notes monthly to the RT and RW. So that the residents of the Griya Bhayangkara Residence, Masangan Kulon Village, can monitor the development of funds collected in the purchase of land acquisition for new cemeteries. According to (Sumatri, 2018), transparency in good governance is needed so that public and the business world supervision of state administration can be carried out objectively.

d. Responsiveness

In terms of responsiveness carried out by related stakeholders (the Masangan Kulon Village Government, the society, and the private sector) have a good response in their respective fields. According to (Rasdiana & Riski Ramadani, 2021), responsiveness is the state apparatus's ability to face and anticipate new aspirations, developments, demands, and knowledge to carry out its functions as a service provider. The responsiveness of the government can be seen by answering administrative service needs. The village government can provide facilities for the land acquisition for cemetery, proven by the ratification of the Sale and Purchase Agreement between the society (Tim of Seven Procurement of Grave Land) and the seller of the grave land.



Figure 2. Photo of the Village Head Helping on the Sale and Purchase Agreement
Source: Team Seven of Land Acquisition for Cemetery, Ds. Masangan Kulon, 2022

From the societal side, Team Seven has been responsive after the purchase of land for the cemetery was realized. It can be seen that afterward, the construction of infrastructure and facilities took place, which is in line with the statement from the private sector, CV. Cipta Karya Mandiri that the infrastructure and facilities that have been built are the results of the hard work of the Griya Bhayangkara residents (as the society of Masangan Kulon Village) and donors (private parties), so in this case, the land for the cemetery is already in the development and utilization stages.



Figure 3. Photo of Masangan Kulon Village Cemetery Facilities and Infrastructure
Source: Author Documentation, 2022

In the principle of Good Governance, the responsiveness of these three actors, namely the Masangan Kulon Village Government, the Society (Residents of Griya Bhayangkara Residence, Masangan Kulon Village), and the Private Party (CV. Cipta Karya Mandiri) have been carried out very well. This is proven by the Land Sale and Purchase Agreement assisted by the Masangan Kulon Village Government, accelerating the process of resident payment and donor assistance from the private sector. As a result, it can realize burial land more quickly and be utilized in facilities and infrastructure. This is in line with (Setiad, Kiyai, & Ruru, 2015) that this responsiveness measures the responsiveness of bureaucratic stakeholders to the hopes, wishes, and aspirations as well as the demands of service users in fulfilling the public interest.

e. Equity

This principle emphasizes that stakeholders fully guarantee the rights and freedoms of each target group of service recipients without discrimination from other parties (Rochman & Hardianto, 2019). According to (Citranu, 2022), every citizen must get justice in accordance with their respective proportions. The Masangan Kulon Village Government always tries to accept suggestions and criticisms from society in providing services and accommodation. Even though the grave land is an initiative of the society, the village government is still involved in administration. If the administration does not work, it is not certain that the society will be able to get burial land to buy immediately. This was conveyed by Mr. Dedy Effendy S.E as Head of Masangan Kulon Village Government, as he said:

"Not discriminate between the residents of the Griya Bhayangkara Residence and Masangan Kulon village. The point is that if there is no intervention, we will accommodate administrative services. The burial land cannot be realized without participation from the Masangan Kulon Village Government. Assisting in administrating the cemetery land-buying process, such as Sale and Purchase Agreement." (Effendy, 2022)

In addition, the principle of justice was also instilled in the Team Seven of Land Acquisition for Cemetery concerning the need for self-initiative services. Grave land has the right to be used by any Griya Bhayangkara resident of Masangan Kulon Village who lives there. However, this justice will also be treated for the residents of Griya Bhayangkara Housing Village, Masangan Kulon Village, whose payments have not been paid or have not been paid, so that will become a separate record. As according to Mr. Syukur, Team Seven of Land Acquisition for Cemetery, as follows:

"One of the Griya Bhayangkara residents of Masangan Kulon Village who has not paid will be a separate note for the committee, so it still has to be thought about how good justice is for all of them. And later, the residents of the Griya Bhayangkara Residence will be given terms such as proof of land certificates for each of the families so that legality guarantees that these residents have the right to be buried in the grave land that has been purchased recently in Masangan Kulon Village". (Syukur, 2022).

In this case, the application of the equity principle has looked very good, even though there is no direct involvement from the private sector in the procurement of burial land. It is as said according to (Nasution, 2018), equity provides equal opportunities regardless of status and background to improve and maintain the quality of life for the needs of common interests.

f. Consensus Oriented

Consensus-oriented can be an intermediary for good governance actors in implementing it in the field (Nugroho, 2018). Meanwhile, according to (Ruata, Posumah, & Mambo, 2016), the consensus orientation is that any decision must be made through a deliberative process. The more people are involved in the decision-making process, the more people's aspirations and needs will be represented. The government and the society (Team Seven of Land Acquisition for Cemetery) have coordinated an agreement regarding an environmental approach permit. This is proven by the involvement of the village government in facilitating the Team Seven of Land Acquisition for Cemetery as mediation with residents who live near the purchased cemetery land and the issuance of an official letter related to the environmental approach.

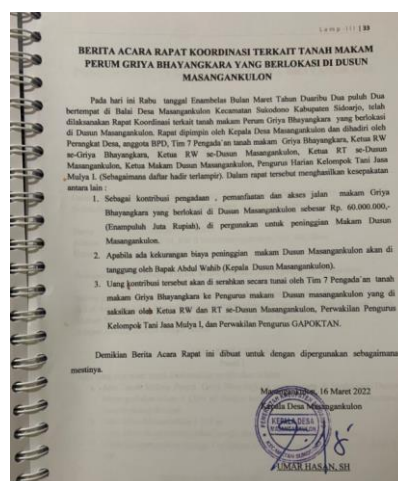


Figure 3. Report Notes of the Village Government Regarding the Agreement on the Environmental Permit Approach
Source: Team Seven of Land Acquisition for Cemetery, Ds. Masangan Kulon, 2022

After reaching this decision, the society (Team Seven of Land Acquisition for Cemetery) could backfill the land with the workers' agreement. In the landfill, there were provisions related to the area of the location limit, price, and time of implementation. The three actors of good governance have carried out the consensus-oriented principles very well, and a shared effort was made from the environmental permit agreement. As stated by (Haeli, 2020), consensus-oriented in good governance, any decisions taken by actors must go through a process of deliberation that can satisfy all parties and becomes a binding and shared decision.

g. Effectiveness and Efficiency

According to (Nugroho, 2018), effectiveness and efficiency are processes by which institutions can produce and achieve goals by utilizing the resources that are owned by the accuracy of stakeholders. As according to (Syam, 2020), to get maximum results in a work team, it is necessary to be effective and efficient with good communication between individuals within an organization.

In this case, the government can directly oversee if the grave land already under management jointly requires cooperation from the society and the private sector. Likewise, with the society as the actor who bought the grave land, it can be seen in its performance, namely Team Seven of Land Acquisition for Cemetery has been successful according to its goals with the realization of the burial land. Likewise, the private sector participating in the injection of funds will facilitate purchasing grave land. Then in terms of the resources used are in accordance with their respective responsibilities, both from the three good governance actors (it appears that the facilities and infrastructure have been facilitated) and the impacts or benefits felt from this target are the Griya Bhayangkara residents of Masangan Kulon Village who are comfortable and not worried if someone dies, they do not need to bother looking for a burial site. This was conveyed by Mr. Syukur as the Team Seven of Land Acquisition for Cemetery in Griya Bhayangkara Housing, Masangan Kulon Village, as follows:

“This fits the goals because the previously provided cemetery land was full. With this new cemetery land, it is hoped that the society will not have to go through the trouble of being buried in their village. Talking about resources is good because it is wider than before, and there is also lighting and access to a paved road that did not exist before. From the aspect of human resources, all of them are working together. Furthermore, this has been realized, now the cemetery land.” (Syukur, 2022).

The three good governance actors (Masangan Kulon Village Government, Griya Bhayangkara Housing Residents, and CV. Cipta Karya Mandiri) have applied the principles of effectiveness and efficiency well. They have carried out activities to realize the procurement of grave land with human resources and infrastructure that are utilized optimally and have satisfactory results. This is linear with (Hidayat, Fitrianingrum, & Hudiwasono, 2021) statement that the effectiveness of setting criteria for goals to be achieved at each level. Efficiency is related to using the minimum possible resources to obtain optimal results, or the resources used are balanced with the results achieved.

h. Accountability

(Iswahyudi, Triyuwono, & Achsin, 2017) stated accountability as a sense of responsibility for policymakers, program implementers, and stakeholders involved in ensuring the success of programs in the field. The application of accountability is carried out by the society, or Team Seven of Land Acquisition for Cemetery. Success in realizing the grave land has been proven through accountability reports carried out in public, with the presence of community figures such as Neighborhood Associations (RT), Citizens Association (RW), residents of Griya Bhayangkara Residence, Masangan Kulon Village Government, and private sector parties as donors in the open meeting.



Figure 4. Accountability Report from the Team Seven of Land Acquisition for Cemetery in Public

Source: Team Seven of Land Acquisition for Cemetery, Masangan Kulon Village, 2022

It can be concluded that the residents of Griya Bhayangkara Residence (as the implementing actor for the initiative to acquire land for burials) are already accountable for the results to the public. This is in line with (Andi Nimah Sulfiani, 2021) statement that accountability in good governance decision-makers in public sector organizations

(government), private, and civil society have accountability to the public, as well as to the owners (stakeholders).

The three good governance actors have been outstanding in implementing the accountability principle, even though the society is most responsible for procuring burial land. According to (Mais & Palindri, 2020), accountability is the responsibility for management, implementation of activities, and oversight of resources for the policies entrusted to them in accordance with predetermined standards.

i. Strategic Vision

According to (Nugroho, 2018), strategic vision is a planning perspective for future and long-term steps that good governance actors must possess. In line with the opinion by (Kusmulyono & Endaryono, 2018) that vision is a broad view towards the future. Vision is related to the company's uniqueness and limits the range of activities to achieve the expected goals. In this research, there is a continuation of innovation regarding the acquisition of grave land for the future, which stakeholders carry out. For related stakeholders, the village government explained that the vision for the land acquisition for cemetery that had been carried out should remain together. If there is a need for innovation, it means there must be cooperation between society. as said by Mr. Effendy S.E, Head of Masangan Kulon Village Government:

"When we talk about innovation and hope for ideals, it means that we need cooperation. Whether it is from Griya Bhayangkara residents, if we specifically talk about Griya Bhayangkara Residence, the village is always open to suggestions and criticism, and it is also hoped that the participation of the community will jointly manage this grave." (Effendy, 2022).

While for the society, in the future they plan to buy a hearse to facilitate mobility in funerals, also seeing the distance between Griya Bhayangkara Housing and the cemetery land in Masangan Kulon Village, which is about 2 km. As stated by Mr. Syukur, Team Seven of Land Acquisition for Cemetery for Griya Bhayangkara Residence, Masangan Kulon Village, as follows:

"Yes, for plans, there is an innovation in buying an ambulance or hearse so that later it can make mobility easier when delivering bodies to cemeteries." (Syukur, 2022).

For private parties, CV. Cipta Karya Mandiri has no plans yet regarding its strategic vision but has hope that this cemetery land can be managed properly and is beneficial. The three good governance actors have been very good in implementing the principles of strategic vision. Even though the private party still does not have plans for the future, the

government and society already have plans. The need for this strategic vision according to (Qomariyah & Sulistyowati, 2022), an organization that is said to be good governance is seen as having an outlook or vision.

Conclusion

Based on the research results and discussion, the application of good governance principles in land acquisition for the cemetery in Masangan Kulon Village has been so good. Eight out of nine principles of good governance, such as participation, transparency, responsiveness, consensus-oriented, equity, effective and efficient, accountability, and strategic vision, have been implemented optimally. In contrast, the rule of law principles is not good because the legal rules that specialize in acquiring burial land have not been implemented.

There are several recommendations on the implementation of the principles of good governance in the land acquisition for cemetery land: 1). For the Masangan Kulon Village Government, it is also hoped to contribute more in procuring this grave land if it is already in the management stage and is not too much waiting for initiatives from the society, 2). For society, it is hoped that they will take good care of the cemetery land that has been purchased, both in terms of management and utilization, 3). For private sector, it can increase the form of participation or involvement of the private sector in the use of graves in the future.

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