## **Abstract**

Tourism is one of the country's income which is used for the regional development and economical increment. Law number 10 year 2009 about tourism explain that the tourism is a great variety of tourism activities which supported by wide range facilities and services provided by the government and the public. Based on the law number 10 year 2009 about tourism, the public and the government have the obligation to provide facilities and services. Ngeposari village is one of the village in Gunungkidul regency which have many tourism potency that can be developed. This research is aim to know the roles of the villagers and the village government in development of tourism potency in Ngeposari village 2018.

This research used a qualitative method with descriptive approach. The data sources in this research using primary and secondary data. To collect the primary data from the research location the researcher using interview and observation. Furthermore, the secondary data collected from the village archives and documentation during the research. The validity of the data will be analyzed using triangulation.

The results of this research showed that the village government have roles as a regulator, as a facilitator, and as a communicator. Whereas the villagers' have role as supporting factor for the government. As supporting factor the villagers participating in development of tourism potency through socializing, mutual cooperation works, and maintaining the culture and the environmental of Ngeposari village. The impact of their roles in development of tourism potency at Ngeposari village was not significant. The villagers and the village governments still be able to improve their performance through better financial management and better human resources development.

**Keywords:** Tourism potency, village government, villagers, roles and effect, tourism village.