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Original Article

Implementing Good Government Governance to Management of Village Fund Allocations

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Abstract: *This study aims to determine the application of Good Government Governance (GGG), namely the principles of independence, accountability, responsibility, fairness, accuracy, timeliness, and relevance in the management of Village Fund Allocations in Villages in Imogiri District. This research was conducted to increase understanding and awareness, for village officials in implementing village governance and applying the principles of GGG in the Village Fund Allocations(VFA) management process.*
This type of research is a case study. The data were obtained using a questionnaire and observation. The data collection technique used is a qualitative descriptive analysis technique. The results showed that the Village Government in the Eight Villages in Imogri District had implemented the principles of Good Government Governance in the management of the Village Fund Allocations. Although the principles have been applied, there are still many opinions from village officials that are still not in accordance with the principles of implementing GGG. The implementation of the GGG principle is still not appropriate, so the Village Government still has to implement it.

Keywords: *Village Fund Allocation, Good Government Governance, Indonesia*.

I. INTRODUCTION

Law No. 6 of 2014, which regulates the Unitary State of the Republic of Indonesia, outlines the regulations pertaining to villages. Villages are characterized as legal community units with specific territorial boundaries and the authority to govern and manage the local community's interests according to local customs and origins that are cherished and recognized within the state's political framework. One way to realize good government is through management, planning, implementation, reporting, and accountability.

Indonesia is a country that uses a decentralization system. Decentralization itself is the transfer of authority from the central government to the autonomous regional government to regulate and manage regional government affairs, assisting the tasks of the central government to make work more efficient with a wider scope in the system of the Unitary State of the Republic of Indonesia. The decentralization system is a government system run by each region.

The goal of public sector development, as it relates to World Bank and UNDP projects, is to establish sound government governance. According to the World Bank, good government governance includes maintaining budget discipline, implementing sound and accountable governance of development that is consistent with democratic and efficient economic principles, avoiding misallocation and investment, preventing political and administrative nepotism, and establishing the legal and political structure necessary for the expansion of commercial activities. (Kharisma, 2017).
VFA is intended to finance programs created by the village government for the implementation of activities and community empowerment. The allotment of village funds is intended to combat poverty and lessen inequality improve planning and budgeting for utilizing village potential and empowering rural communities, as well as develop and improve infrastructure development in villages.

With the allocation of village funds, the village government is required to manage the village funds in order to carry out its effective role. The effectiveness in question is the extent to which the targets have been achieved in the utilization of village funds that the village government has carried out. Therefore, the allocation of village funds requires the implementation of good government governance in order to achieve quality financial reports, avoid fraud committed by village officials, and carry out an effective and good role.

Based on this background, with the allocation of village funds, the researcher made a research title entitled "Analysis of the Application of Good Government Governance (GGG) in the Management of Village Fund Allocation (VFA) in 2022 (Case Study on Villages in Imogiri Bantul District)". Researchers want to examine the application of good government governance in the management of financial reports on the allocation of village funds in Imogiri District.

II. LITERATURE REVIEW

According to the Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, a village is an official community unit with specific limits on territory which has the power to govern and oversee the objectives of government officials and local communities based on the local history and traditions or traditional culture that are acknowledged and valued in implementing the governmental structure of the Unitary Republic of Indonesia. (Bender, 2015).

The Village Fund Allocation (VFA) is a fund obtained from the regency or municipal government and given to the village for the implementation of village development. The source of VFA funding comes from the share of central and regional financial balance funds received by the regency or municipality (PP No. 72 of 2005, Article 1, Paragraph 11). The distribution of the central and regional balance funds received by the regency or city and given to the village is at least 10% of the proportional distribution for each village (BPKP, 2015).

Village Financial Management is a sequence of activities starting from planning in the Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, covering all aspects of activities starting from planning, implementation, administration, reporting, and also village financial accountability (Setiawan, 2019). Good government governance has nine principles: community participation, upholding the rule of law, caring for stakeholders or the business world, being consensus-oriented, effective, and efficient, equality (equity), independence, accountability, and responsibility. The implementation of good government governance is very important to form and manage good governance, especially in managing state finances (Hardiwinoto, 2017).

This research was conducted in eight villages in Imogiri Subdistrict. The following is the list of villages in this research:

Table 1: List of Villages in Imogiri District

No	Village Name	Address
1	Kebonagung Village	Jl. Kebonagung Imogiri, Karangtaluan, Kec. Imogiri
2	Imogiri Village	Paduresan, Wukirsari, Kec Imogiri
3	Karangtengah Village	Kemasan, Karangtengah, Kec. Imogiri
4	Sriharjo Village	Mojohuro, Sriharjo, Kec. Imogiri
5	Selopamioro Village	Lanteng 2, Selopamioro, Kec. Imogiri
6	Girirejo Village	Girirejo, Kec. Imogiri,
7	Karangtalun Village	Bandungan, Karangtalun, Kec. Imogiri
8	Wukirsari Village	Manggung, Wukirsari, Kec. Imogiri

In this study, the type of research used is both descriptive and qualitative. “Descriptive qualitative is a research method that describes the state of the subject or object in research, which can be an institution, society, person, or others. In general, the main purpose of descriptive research is to reveal events or facts, factual and accurate circumstances, variables, and relationships between the phenomena being investigated that are happening when the research takes place“. (Iii, 2017). Observation is a data collection method that is carried out by seeing and observing directly the activities that are being carried out, accompanied by notes on the state or behavior of the target object. The questionnaire is one of the crucial instruments for collecting research data. By providing several related questions to collect information that cannot be answered by secondary data, Before distributing the questionnaire, the researcher tested the questions to be given to related parties; this was done so that the results of the questions given would later be used as a valid and reliable measuring tool.

Good government governance can be measured using four indicators: independence, accountability, responsibility, and equity.

Table 2: Classification of Respondents Score

Answers	Definition	
Skor 5	Very High	Strongly Agree
Skor 4	High	Agree
Skor 3	Moderately	Disagree
Skor 2	Low	Disagree
Skor 1	Very Low	Strongly Disagree

Calculation of scores for classification in questionnaires by measuring using percentages. With a total of 20 questions, the maximum score is 5, and the minimum score is 1, so to calculate the score it can be formulated with (Maros, 2016):

1. The highest score of all answers :
   number of statements x highest answer score
   = 5 x 20 = 100
   = 100/100 x 100% = 100%
2. The lowest score of all answers:
   number of statements x lowest score
   = 1 x 20 = 20
   = 20/100 x 100% = 20%
3. The average to determine the village officials' assessment of GGG in managing ADD can be obtained with the following Linkert scale interval:
   Range : highest score - lowest score
   = 100%-20%=80%
   Interval = 80%/3 = 26,667 (rounded to 27)
   The objective criteria are as follows:

a. It is said to be less good if the respondent's answer is 20%-46%
b. It is said to be sufficient if the respondent's answer is 47%-73%
c. It is said to be good if the respondent's answer is 74%-100%

III. RESULTS AND DISCUSSION

Table 3 shows that Karangtengah village has the highest self-reliance calcification at 93.33%. This was followed by Kebonagung, Wukirsari, Imogiri, Girirejo, Selopamioro, Sriharjo, and Karangtalun with 92%, 90.67%, 85.33%, 85.33%, 84%, 81.33%, and 80%, respectively. The accountability classification of Kebonagung and Karangtengah villages is the highest at 97.00%. This was followed by Wukirsari, Girirejo, Karangtalun, Sriharjo, Imogiri, and Selopamioro with 94%, 88%, 87%, 86%, 85%, and 79%, respectively. Three villages of Selopamioro, Karangtalun, and Wukirsari, the classification of accountability is the highest at 100%. This was followed by Kebonagung, Imogiri, Sriharjo, Girirejo, and Karangtengah with 98.67%, 97.33%, 97.33%, 97.33%, and 96%, respectively.

Then, from Table 3, it can be seen that the calcification of justice in Imogiri village is the highest at 100%. This is followed by Sriharjo, Karangtalun, Kebonagung, Girirejo, Karangtengah, Wukirsari, and Selopamioro with 98.67%, 98.67%, 97.33%, 97.33%, 96%, 96%, and 94.67%, respectively. The classification of Girirejo and Wukirsari villages is the highest at 97.33%. This was followed by Sriharjo, Kebonagung, Karangtalun, Imogiri, Karangtengah, and Selopamioro with 92%, 90.67%, 90.67%, 89.33%, 89.33%, and 86.67%, respectively.

In addition, Table 3 shows that Kebonagung and Girirejo villages have the highest on-time calcifications at 100%. This was followed by Wukirsari, Karangtengah, Sriharjo, Selopamioro Imogiri, and Karangtalun with 98%, 96%, 94%, 92%, 88%, and 88%, respectively. The relevant classification of Selopamioro and Girirejo villages is the highest at 98%. This is followed by Kebonagung, Imogiri, Karantengah, Wukirsari, Sriharjo, and Karangtalun, with 96%, 88%, 88%, 84%, 74%, and 72%, respectively. As a result, the average village classification in Imogiri Subdistrict is the highest at 94.76%, namely Girirejo Village. This is followed by Karangtengah, Wukirsari, Selopamioro, Kebonagung, Imogiri, Sriharjo and Karangtalun with 93.10%, 92.86%, 90.62%, 90.43%, 90.43%, 88.76%, and 86.62% respectively.

Table 3: The Result of Good Government Governance

	Independence (%)	Accountability (%)	Responsibility (%)	Fairness (%)	Accurate (%)	Timely (%)	Relevant (%)	Average (%)
Kebonagung	92,09	97,00	98,67	97,33	90,67%	100,00%	96,00%	90,43%
Imogiri	85,33	85,00	97,33	100,00	89,33%	88,00%	88,00%	90,43%
Karangtengah	93,33	97,00	96,00	96,00	89,33%	96,00%	84,00%	93,10%
Sriharjo	81,33	86,00	97,33	98,67	92,00%	94,00%	72,00%	88,76%
Selopamioro	84,00	79,00	100,00	94,67	86,67%	92,00%	98,00%	90,62%
Girirejo	85,33	88,00	97,33	97,33	97,335	100,00%	98,00%	94,76%
Karangtalun	80,00	87,00	100,00	98,67	90,67%	88,00%	62,00%	86,62%
Wukirsari	90,67	94,00	100,00	96,00	97,33%	98,00%	74,00%	92,86%

IV. CONCLUSION

Based on the results of the research conducted by the author regarding the principles of good government governance in the management of the village fund allocation, the village government in Imogiri Subdistrict has implemented the principles of independence, accountability, responsibility, and justice. From these results, the following conclusions can be drawn from the GGG principles in the management of VFA:

1. Villages in the Imogiri Sub-district have implemented good government governance in reporting VFA management and obtained good and correct financial report quality.
2. All villages in Imogiri Sub-district have applied the principles of good government governance. The comparison of village financial management reporting in Imogiri Subdistrict is appropriate and accurate. Judging from the results of research conducted by researchers by comparing the results of questionnaires from 8 villages in Imogiri District contributed equally to this work.

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