

APPLICATION OF THE GGG PRINCIPLES IN THE PLANNING IMPLEMENTATION, AND ACCOUNTABILITY ALLOCATION OF VILLAGE FUNDS

(Study in Desa in Kecamatan Sunggal , Kabupaten Deli Serdang)

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ABSTRACT

This research aims to know and examine the implementation of the principle Good Government Governance (Participation, Transparency, and Accountability) in Planning, Implementation, Accountability for Allocation of Village Funds to villages in Sunggal District, Deli Serdang Regency. The type of research used is causal associative using questionnaires and survey research methods. The approach used in this research is a quantitative approach. The location of the research was carried out in villages in Sunggal District while determining the number of respondents for each village in the form of: Kepala Desa (Kades), Sekretaris Desa (Sekdes), Kaur Keuangan, Kasi Pemeritahan serta Lembaga Swadaya Masyarakat. Based on the results of research, partially principles Good Government Governance (Participation) and Good Government Governance (Accountability) has a positive and significant effect on Planning, and Accountability for Allocation of Village Funds, meanwhile Good Government Governance (Transparency) has a positive and insignificant effect on the Village Fund Allocation Implementation. Simultaneously principle Good Government Governance (Participation, Transparency, Accountability) has a positive and significant effect on the Planning, Implementation, and Accountability of Village Fund Allocations.

Keyword: Good Government Governance, Allocation of Village Funds.

INTRODUCTION

The village is the lowest administrative unit in Indonesia. Law No. 6 of 2014 states that the purpose of village development is so that village communities can achieve prosperity and quality of life, reduce poverty levels, ensure adequate facilities and infrastructure, and utilize natural products. (Salinan Kementerian Sekretariat Negara RI, 2014). Rural development is now one of the government's priorities. The research was conducted in seventeen villages in Sunggal District, Deli Serdang Regency. From 2015 to 2021, village funds of IDR 400,100,000,000,000 will flow to 74,957 villages in Indonesia <https://www.ombudsman.go.id>.

According to data from the Corruption Eradication Commission of the Republic of Indonesia, from 2012 to 2021, 601 corruption cases were recorded. village funds in Indonesia <https://news.republica.co.id>. This can be seen from the village fund corruption case of the former village head in Serdang Bedagai <https://sumut.inews.id>, community complaints such as the election of the village head were suspected of fraud in the election of Sei Beras Sekata Sunggal Deli Serdang <https://mudanews.com>, the management of social assistance and poor rice that is not transparent in its implementation, such as a series of findings that social assistance rice is not fit for consumption, smells rotten to the point of having lice in Sidoarjo and Bangkalan

<https://regional.kompas.com>, as well as in the facts on the ground there is a 2020 village fund work program in the form of house renovations for poor people which will only be realized in 2022 using the 2021 silpa funds and income reports, amount of village fund transfers,

financial management and assets that are not easily accessible.

With regard to village funds, especially regarding good government governance in the allocation of village funds. The following details village funds owned by villages in Sunggal District, North Sumatra Province.

Table1. Transfer Funds Ta. 2022 And Village Silpa Year 2021 Sunggal District

NO	VILLAGE	VILLAGE FUNDS 2022	SILPA 2021
1	Pujimulyo	978,415,000	51,394,742
2	Helvetia	1,066,633,000	78,165,615
3	All done	846,553,000	114,015,957
4	Sunggal right	897,937,000	47,629,262
5	Sm. disc	1,010,704,000	71,224,197
6	Sei rice said	857,692,00	97,092,332
7	Mulioejo	1,246,502,000	70,114,624
8	Cape safe	931,615,000	71,364,897
9	Sukamaju	912,684,000	50,151,695
10	Sei characterize	1,334,256,000	37,035,403
11	See you	1,436,416,000	20,361,758
12	Payageli	1,037,413,000	28,088,481
13	Cryo field	1,052,768,000	115,027,033
14	Tanjung Gusta	1,135,435,000	14,378,850
15	Lalang	1,113,641,000	42,997,631
16	Sari lake	1,044,212,000	36,813,668
17	Purwodadi	1,045,969,000	64,132,407
	Amount	17,091,153,000	1,009,988,552

Source: Sunggal District PMD Office

From the table above it can be seen that the transfer of village funds for the 2022 budget has been designed to be IDR 17,091,153,000 and the silpa for 2021 is IDR 1,009,988,552. Many researchers and opinions like (Siahaan & Widajantie, 2022), (Aswir & Misbah, 2021), (Jaa et al., 2020) concluded that the principles of participation, transparency, and accountability had a positive impact on village fund allocations. found that the concept of development based on the principles of participation, transparency and accountability has not been fully implemented in planning, implementation and accountability activities. This attracted the attention of researchers who wanted to see whether village funds were being managed with good governance.

LITERATURE REVIEW

Which deals with the principal's relationship with the agent. Agency theory argues that agents will act selfishly which can conflict with the interests of the principal (Ghozali, 2020). In this study, the agent is in the form of the village administration and the principal is in the form of the community. The village government regularly provides, presents, and discloses to the community activities related to the allocation of village funds based on principal-agent relationships.

Village

Based on Law no. 06 of 2014, villages have the authority to manage government affairs which are limited by territory, interests, initiatives, and rights of customary law communities that are recognized and respected

in the unity of the Republic of Indonesia (Salinan Kementerian Sekretariat Negara RI, 2014).

Allocation of Village Funds

Allocation of village funds is the responsibility of the Regency/City government. After deducting the Special Allocation Fund, the allocation of village funds is allocated to the APBD through balancing funds and then distributed to the village treasury account (BPK RI, 2021; Salinan Kementerian Sekretariat Negara RI, 2014). Researchers use planning, implementation and accountability to measure the success of managing village fund allocations.

Village Fund Allocation Planning

Village fund allocation planning according to Permendagri No. 20 article 32 of 2018 concerning Village Financial Management is:

1. The Draft Regulation on the Village Budget is submitted by the Village Secretary to the Village Head.
2. Then the draft regulations regarding the APBDesa are submitted back to the Village Consultative Body in deliberations.
3. The draft APBDesa is agreed upon by the Village Consultative Body no later than October of the ongoing year.
4. If the basis for the regulation is not agreed upon by the BPD, the activities carried out by the village government will only coincide with the costs of village agenda activities through the ceiling fund of the previous year.
5. Regulation of the Village Head as the basis for implementing activities.

Implementation of Village Fund Allocation

Implementation of village fund allocation according to Permendagri No. 20 article 45 of 2018 concerning Village Financial Management as follows:

1. The Village Head instructs the Kaur and Kasi managing budget activities whose role is to work on the Budget Implementation Document three days after the Regulations on the Village APB and Village Head Regulations are formalized.
2. DPA consists of:

- Activity Agenda and Village Estimates Summarize activities, budgets, and funds withdrawn for activities that have been budgeted.
- Village Activity Work Plan Summarizes the place, capacity, pay, target, time for executing the activity, executor of the budget activity, and the team carrying out the activity.
- Pay Budget Plan. Summarizes the unit price for each activity.
- The DPA draft is submitted by the implementing committee and chief of staff to the Village Head via the Village Secretary six days after the assignment.

Accountability of Village Fund Allocation

Accountability for village fund allocation according to Permendagri Number 20 article 70 of 2018 concerning Village Financial Management is:

1. The village head delivers a report on the realization of the village budget to the district head/mayor through the sub-district head at the end of each year.
2. Reports on the realization of the APBdes are reported very slowly 3 months after the estimated year coincides with the Village Regulations being formalized.
3. Village Reporting is accompanied by:
 - financial records, in the form of:
 - a) APBDesa report notes
 - b) financial report notes.
 - activity report records
 - divisional agenda records, regional agendas and other agendas that enter the Village.

GGG

GGG's nine principles based on the United Nations Development Programme: Participation, Rule of Law, Transparency, Capability, Deal Orientation, Equity, effectiveness and efficiency, Accountability, Strategic vision. According to (RI, 2021), village finances are managed based on transparent, accountable and participatory principles. Therefore the author uses three main principles

namely participation, transparency and accountability in GGG practice.

Participation Principle

According to (Ramadhan, 2017) There are two indicators in public participation consisting of:

1. Communities involve themselves in the decision making of the development agenda in the planning process.
2. The use of the budget is supervised by the community.

Transparency Principle

According to (Auditya et al., 2014), there are three indicators that can be used to measure transparency:

1. Transparency and standardization of all processes in public service.
2. Agencies receiving public inquiries
3. Facilitate reporting or dissemination of information about irregularities in official duties.

Principle of Accountability

According to (Edowai et al., 2021) There are three indicators in public accountability consisting of:

1. Accountability must be clear and accountable.
2. Accurate and timely performance reports.
3. There is an explanation of the goals and objectives of the program.

RESEARCH METHODS

This research uses a quantitative approach. The research location was conducted

in villages in Sunggal District with a total of 17 villages. Time Research conducted in November 2022 until completion. Testing the research data using SPSS 26 software.

RESULTS AND DISCUSSION

This study uses a questionnaire as a research instrument. The questionnaires were distributed directly by the researchers from April 1 2023 to April 20 2023. The number of statements for the Participation variable (X1) was 5, the number of statements for the Transparency variable (X2) was 5, the number of statements for the Accountability variable (X3) was 4, and statements for Planning, Implementation, and Accountability for Village Fund Allocation (Y) are 11 statements. Then the total of all statements is 25 statements. However, in processing the data, the author uses 5 statements on the Transparency variable (X2) because there is an error in the author's double input of statements.

Observation data in this study amounted to 85 respondents, however, there were 65 questionnaires that could be processed, along with the calculation table:

Table 2. Number of Questionnaires

Assessment	Total	Quality
Questionnaire sent	85	100%
Questionnaire that does not return	20	23.53%
Questionnaire back	65	76.47%
Total questionnaires that can be processed	65	76.47%

Source: Data processed by researchers, 2023

Data Validity and Reliability Test

Data Validity

Table 3. Data Validity Results

Variable	Item_Statement	Rhitung	Rtable(N=65)	Information
Allocation of Village Funds (Y)	Y. 1	0.673	0.205	Valid
	Y.2	0.600	0.205	Valid
	Y.3	0.681	0.205	Valid
	Y.4	0.757	0.205	Valid
	Y.5	0.619	0.205	Valid
	Y.6	0.584	0.205	Valid
	Y.7	0.316	0.205	Valid
	Y. 8	0.612	0.205	Valid

	Y.9	0.799	0.205	Valid
	Y.10	0.599	0.205	Valid
	Y.11	0.309	0.205	Valid
<i>GGG</i> (Participation)	X1.1	0.777	0.205	Valid
	X1.2	0.654	0.205	Valid
	X1.3	0.829	0.205	Valid
	X1.4	0.721	0.205	Valid
	X1.5	0.849	0.205	Valid
<i>GGG</i> (transparency)	X2.1	0.735	0.205	Valid
	X2.2	0.823	0.205	Valid
	X2.3	0.779	0.205	Valid
	X2.4	0.809	0.205	Valid
	X2.5	0.823	0.205	Valid
<i>GGG</i> (Accountability)	X3.1	0.845	0.205	Valid
	X3.2	0.857	0.205	Valid
	X3.3	0.902	0.205	Valid
	X3.4	0.839	0.205	Valid

Source: Processed primary data, 2023

A questionnaire is considered valid if the questions in the questionnaire can communicate what the questionnaire wants to measure. In the table above, it can be seen that the rcount value for each variable shows that the

rcount result is greater than the rtable value $(63;0.05)=0.205$. So that all statement elements used in each variable are valid.

Data Reliability

Table 4. Data Reliability Results

Description	Cronbach's_Alpha_value	Reliable_Value	Information
Allocation of Village Funds (Y)	0.823	0.70	Reliable
<i>GGG</i> (Participation)	0.815	0.70	Reliable
<i>GGG</i> (transparency)	0.824	0.70	Reliable
<i>GGG</i> (Accountability)	0.883	0.70	Reliable

Source: Processed primary data, 2023

Reliability is actually a tool for measuring a questionnaire which is an indicator of one variable. Based on the reliability test above, it is known that the value of α is in the village fund allocation variable, the value α is in the variable *GGG* (participation), the value is α in the variable *GGG* (transparency), the value α is in

the variable *GGG* (accountability) shows a Cronbach Alpha value > 0.70 , so it can be concluded that all variables in this study are reliable.

Classic assumption test

Normality

Table 5. Kolmogorov Smirnov-Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		65
Normal_Parameters, b	Means	.0000000
	std. Deviation	2.48419877
Most_Extreme_Differences	absolute	.086
	Positive	.049
	Negative	-.086
Test Statistics		.086

asympt. Sig. (2-tailed)	.200c,d
a. Test distribution is Normal.	
b. Calculated from data.	
c. Lilliefors Significance Correction.	
d. this is a lower bound of the true significance.	

Source: Processed primary data, 2023

The results of the Kolmogorov Smirnov-test above show the Asymp numbers. Sig(2-tailed)=0.200. This proves that the normality test is normally distributed because $0.200 > 0.05$.

Multicollinearity

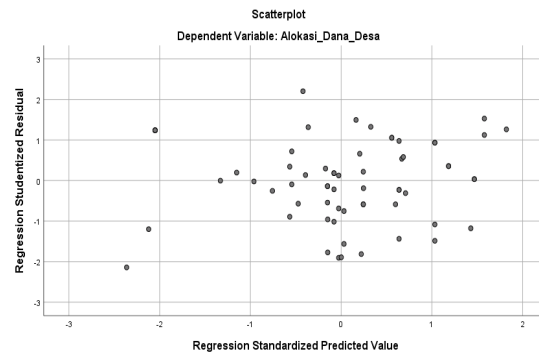
Table 6. Multicollinearity Results

Coefficientsa			
Model		Collinearity Statistics	
		tolerance	VIF
1	Participation	.910	1,098
	Transparency	.314	3,189
	Accountability	.329	3,041
a. Dependent Variable: Allocation Dana Desa			

Source: Processed primary data, 2023

The results of the multicollinearity test above show that the Vif value for each model variable is <10 and the Tolérance value for each model variable is >10 . This proves that there is no multicollinearity in the variables GGG (participation), GGG (transparency), GGG (accountability).

Heteroscedasticity



Source: Processed primary data, 2023

Figure 1. Results of Heteroscedasticity

In the picture above, it can be seen that there is no heteroscedasticity because the data points are scattered randomly and spread around the number 0. So that the variables of participation, transparency, and accountability are appropriate to be used to predict the management of village fund allocations.

Multiple Linear Regression

Table 7. Multiple Linear Regression Results

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std Error	Betas		
1	(Constant.)	19,513	3,803		5.131	.000
	Participation	1.113	.135	.728	8,219	.000
	Transparency	.459	.235	.295	1954	055
	Accountability	.802	.312	.379	2,569	013
a. Dependent Variable: Allocation Dana Desa						

Source: Processed primary data, 2023

The test results above show that the value of β in each model variable has a positive number, meaning that in Constant if the values of all the independent variables GGG (participation), GGG (transparency), and GGG (accountability) do not change (constant), then the value of the allocation of funds village is worth 19,513. In GGG (participation) if there is an increase in the value of the GGG

(participation) variable by 1%, the value of the variable increases by 1,113 assuming the other independent variables are considered constant. In GGG (transparency) if there is an increase in the value of the GGG (transparency) variable by 1%, the value of the variable increases by 0.459 assuming the other independent variables are considered constant. In GGG (accountability) if there is an increase in the value of the GGG

(participation) variable by 1%, the value of the variable increases by 0.

Hypothesis Testing T test

Table 8. T test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	19,513	3,803		5.131	.000
	Participation	1.113	.135	.728	8,219	.000
	Transparency	.459	.235	.295	1,954	.055
	Accountability	.802	.312	.379	2,569	.013

a. Dependent Variable: Allocation Dana Desa

Source: Processed primary data, 2023

From the results of the t test, the value of the regression coefficient GGG (participation) is 1.113 with a tcount of 8.219 > 0.205 and a significance level of 0.000 < 0.05. So it can be concluded that the principle of GGG (participation) has a positive and significant effect on planning village fund allocations to villages in Sunggal District, Deli Serdang Regency. From the results of the t test, the GGG (transparency) value was 0.459 with tcount 1.954 > 0.205 and a significance level of 0.055

> 0.05. So it can be concluded that the principle of GGG (transparency) has a positive and not significant effect on the implementation of village fund allocations to villages in Sunggal District, Deli Serdang Regency. From the results of the t test, the GGG (accountability) value was 0.802 with tcount 2.569 > 0.205 and a significance level of 0.013 < 0.05.

F test

Table 9. F Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	510,579	3	170,193	26,286	.000b
	residual	394,960	61	6,475		
	Total	905538	64			

a. Dependent Variable: Allocation Dana Desa
b. Predictors: (Constant.), Accountability, Participation, Transparency

Source: Processed primary data, 2023

The simultaneous test results above show that Fcount is 26,285 with a significant level of 0,000, the value of Ftable (62;3) is 2,753. These results show Fcount > Ftable and sig.F < 0.05, meaning that the principles of GGG (participation), the principles of GGG (transparency), and the principles of GGG

(accountability) together have a significant effect on the planning, implementation, and accountability of village fund allocations in villages. Sunggal District, Deli Serdang Regency.

Determination Test

Table 10. Determination Test Results

Model Summary ^b				
Model	R	R_Square	Adjusted_R_Square	std. Error_of_the_Estimate
1	.751a	.564	.542	2,545

a. Predictors: (Constant), Accountability, Participation, Transparency
b. Dependent Variable: Allocation Dana Desa

Source: Processed primary data, 2023

Based on the results of the determination, it shows that the Adjusted R² value is 0.542 meaning that GGG (participation), GGG (transparency), GGG (accountability) has a significant and simultaneous effect on the allocation of village funds (planning, implementation and accountability) of 54.2%, where the remaining 45.8% is influenced by other variables not included in this study.

CONCLUSION

Based on the test results that have been explained according to chapter 4 (four), it can be concluded that:

1. The principle of GGG (participation) has a positive and significant effect on planning village fund allocations to villages in Sunggal District, Deli Serdang Regency.
2. The principle of GGG (transparency) has a positive and insignificant effect on the implementation of village fund allocations to villages in Sunggal District, Deli Serdang Regency.
3. The principle of GGG (accountability) has a positive and significant effect on the accountability of village fund allocations to villages in Sunggal District, Deli Serdang Regency.
4. The principles of GGG (participation, transparency and accountability) have a significant and simultaneous effect on the allocation of village funds (planning, implementation and accountability) in the village of Sunggal District, Deli Serdang Regency.

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