

Analysis of Village Financial Management Planning Based on Local Wisdom in The Village of Watugong-Brai Maumere

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Abstract. This study aims to determine village financial management planning based on local wisdom in Watugong Village and to determine and analyze the suitability of village financial management planning in Watugong Village with village financial management planning. This research uses a descriptive qualitative research approach with interpretive and evocative methods. The focus of the research is planning based on local wisdom and comparing planning with the Regulation of the Minister of Home Affairs Number 20 of 2018. The results showed that village financial management planning based on local wisdom in Watugong Village was seen from two aspects, namely culture and customary traditions and local potential. The customary traditions carried out are kula babong (kinship) and tung piong (offerings to ancestors). The Watugong Village Government established the Du'a Mo'an Watu Pitu Customary Institution (customary elders) as a village partner in preserving customary traditions and solving problems with customary sanctions.

Keywords: Planning, Local Wisdom, Minister of Home Affairs Regulation.

1. INTRODUCTION

The Indonesian government positions the village as an autonomous institution that has received recognition for its status and all the rights it has. Villages have the opportunity to optimize their natural, human and economic potential. Therefore, villages are given authority and funding sources from the central government to realize shared prosperity. Village autonomy was formed with the aim of improving the welfare of village communities and the quality of life of the community. This goal can be achieved if villages can implement village financial management based on Minister of Home Affairs Regulation Number 20 of 2018.

A very basic factor that influences planning, implementation, administration, reporting and accountability related to village financial management is the culture of each village itself. One of the cultures of each village is local wisdom. In Watugong-Brai Village, the value of local wisdom is not only present in traditional activities or rituals but also in the daily lives of the people, for example farming and livestock activities, marriages, solving problems that exist in the community such as land disputes, pet livestock entering the yard. Residents' houses will be

subject to fines, and so on. To help ensure the success of village government administration, implementation of development and empowerment in order to realize the welfare of its community according to local wisdom, Watugong village formed the Du'a Mo'an Watu Pitu (Traditional Elders) Traditional Institution. This traditional institution was formed as a forum for carrying out community relations, public order and security, empowerment, preservation and development of customs and as a council for customary stakeholders in managing social problems that occur in society.

Local wisdom can be linked to village fund management planning in the village development aspect, namely by involving the community. This provides space for the community to utilize the local potential in the village, so that the community can carry out active activities and of course this will help the economy and also village development. One of the potential or superior products developed in Watugong village is a traditional liquor called moke. Moke is a source of income to support the economy of the Watugong village community.

2 LITERATURE REVIEW

2.1 Theory of Functionalism in Culture

Emile Durkheim's Functionalism Theory (1858-1917) states that problems in a community group can be overcome by finding out what factors integrate a society.¹² This means that problems that occur in people's lives can be solved by exploring and understanding the culture in that society. Culture is used as a framework for one's actions. Community culture lives in unity built on the basis of common interests and is carried out together, periodically, and continuously until it becomes a social rite. Culture becomes the community's guide in living life, for example in celebrations, festivals and events. The meaning of each activity carried out continues to be passed down and becomes a guideline in the life of the community.²⁶

2.2 Village Administration

In Law Number 6 of 2014 what is meant by a village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, local community interests based on community initiatives, origin rights and or traditional matters recognized and respected in the system of government of the Unitary State of the Republic of Indonesia.⁷

The village government is the village head or what is referred to by another name assisted by village officials as an element of village administration. A rural area is an area that has main agricultural activities, including management of natural resources with an arrangement of area functions as a place for rural settlements, government services, social services and economic activities.

2.3 Village Fund

Village Funds are funds originating from the State Revenue and Expenditure Budget earmarked for Villages which are transferred through the district/city Regional Revenue and Expenditure Budget and are used to finance government administration, development implementation, community development, and community empowerment. The amount of village funds is determined by the local Regent or Mayor with a percentage of 30% for the number of villagers, 20% for the area of the village and 50% for the village poverty rate. Meanwhile, the level of geographical difficulty for each village is determined using indicators

which include: availability of basic services, condition of infrastructure, village-to-district/city transportation and communication.

2.4 Village Financial Management

Based on Minister of Home Affairs Regulation Number 20 of 2018 village financial management is all activities that include planning, implementing, administering, reporting and accountability of village finances. The Village Head as the Village Financial Management Authority Holder (PKPKD), assisted by the Village Financial Management Executor (PPKD). The village financial management executor (PPKD) is a village apparatus, consisting of the village secretary, chief of staff and head of section. Planning activities according to Minister of Home Affairs Regulation Number 20 of 2018 village financial management is planning village government revenues and expenditures in the relevant fiscal year which is budgeted in the Village Revenue and Expenditure Budget.

2.5 Local Wisdom

Local wisdom itself can be interpreted as the cultural identity or personality of a nation which causes the nation to be able to absorb, even process culture originating from outside/other nations into its own character and abilities. The identity and personality of course adjust to the view of life of the surrounding community so that there is no shift in values. Local wisdom is a means of cultivating culture and defending oneself from foreign cultures that are not good.

Basically, local wisdom is a way of thinking about life and information as well as a different methodology of life as practiced by communities in answering various problems in meeting their needs. This term in English is conceptualized as local wisdom or local knowledge or local genius. Sibarani (2012) explains that local wisdom is the wisdom or primitive knowledge of the community, which originates from the noble values of cultural traditions, and is used to regulate the life of the community. Local wisdom is not only a guideline for one's behavior but on the other hand is equipped to dynamize individual lives that are full of mutual respect.

2.6 Framework of Thinking

Thus far, the conceptual framework that explains the relationship between local wisdom and village financial management planning has come from research in the context of villages that integrate local wisdom in their financial management planning. Recent empirical research, for example, shows that agency theory does not apply in the lives of Boti villagers including in the management of village funds. The people of Boti Village practice the theory of functionalism in their lives, which upholds the value of Halaika Culture that has been adopted since time immemorial. What is thought of is the common welfare in the wrapping of the Halaika Culture without wanting benefits for one party as feared in the practice of agency theory. Halaika Culture in the Boti Tribe is still prioritized in the management of funds presented compared to government regulations because Halaika Culture has become the general agreements and framework of action of the Boti Tribe community, this research by Sonbay.¹⁹ For conformity with regulations related to village financial management planning, several studies show that there is conformity between village financial management planning in Kesongo and Kepuharjo Villages with the Minister of Home Affairs Regulation Number 20 of 2018, research by Wulandari & Hapsari and Tohari et al.^{21 27} Research Zulkarnain and Widi Nurdiati, shows that there is conformity with the Minister of Home Affairs Regulation Number 113 of 2014, but there are some processes in village financial management, namely

planning and implementation that are not in accordance.²⁸ Other studies that also show non-compliance with the Minister of Home Affairs Regulation Number 113 of 2014 are research from Etika,⁴ and non-compliance with the Minister of Home Affairs Regulation Number 37 of 2007, namely research from Dewanti.¹

3 METHODOLOGY

3.1 Research Approach

This research uses descriptive qualitative research with an interpretive approach and evaluative descriptive analysis. Interpretive research is an attempt to find explanations about social or cultural events based on the perspectives and experiences of the people or organizations studied. The evaluative descriptive analysis method is used to compare the implementation in the field with the Regulation of the Minister of Home Affairs Number 20 of 2018.

3.2 Data Types and Sources

The types and sources of data used in this research are primary data and secondary data. Primary data contains data from interviews with informants through surveys and approaches or direct observation. Secondary data contains data on the Watugong Village Government as well as several documents such as the Village Medium Term Development Plan (RPJMDesa), Village Government Work Plan (RKPDesa), Village Revenue and Expenditure Budget (APBDesa), and documents related to village funds.

3.3 Place and Time of Research

The place of implementation in this study was in Watugong-Brai Village, Alok Timur District, Sikka Regency, East Nusa Tenggara. The time used by the researcher for this research was carried out since the issuance of the research permit and within one month.

3.4 Research Focus

The focus of research in this research is village financial management planning based on local wisdom and comparing Watugong village financial management planning with village financial management planning according to Minister of Home Affairs Regulation Number 20 of 2018.

3.5 Research Informants

In this study, research informants were taken using a purposive sampling technique. The aim is that researchers gain an in-depth understanding of the matter being studied and it is hoped that the selected informants can provide information that is in accordance with the objectives of this research. Informants in this study can be seen in the following table.

Table 1. Research Informants.

Informant Name	Position	Information
Agustinus Yerry	Village head	Holder of village financial management powers.
Friets Moa, S.STP		
Martina Menciana	Village secretary	Village financial management executive coordinator

Maria Susanti	Head of Finance / Treasurer	Implementing management	village	financial
Ursula Nona Eta	Planning Officer	Implementing management	village	financial
Fransiska Oncianti	Head of Government	Implementing management	village	financial
Novensius Mariko	BPD	As a supervisor of the village head's performance, implementation of village regulations, implementation of the village budget, and decisions of the village head.		
Genoveva	Traditional Figures	Knowing about the origin of the village is especially related to local wisdom		
Matheus M. Nurak	Watugong Village Community	Communities are involved in decision making, as well as those who feel the impact of using village funds		
Anastasius Nukak				
Rikardus				
Sebastianus Baston				
Trayanus				

3.6 Data Collection Technique

According to Sugiyono, data collection techniques are the most important step in research, because the main goal of research is to obtain data.²⁰ The collection of data used in this study are observation, interviews and documentation

3.7 Data Analysis Technique

The data analysis used in this research is using the data analysis model of Miles and Huberman including data collection, data reduction, data presentation, and conclusion and verification. In this study, researchers used the NVivo application to assist researchers in analyzing data in order to speed up and simplify the data organization process so that data can be classified neatly. With NVivo, researchers can efficiently and effectively code analytical data.

4 RESULTS AND DISCUSSION

4.1 Research Result

Data analysis in this study was assisted by using the Nvivo 12 QSR software. The first thing to do to analyze the resulting data from the field was to enter data into the Nvivo 12 software or commonly called data input. The data that has been entered into Nvivo 12 can be seen in the following image.

Name	Codes	References	Modified On	Modified By	Classification
JN - Masyarakat	2	5	23/05/2023 15:41	CCB	
AYM - SJ, Kepala Desa	5	15	23/05/2023 13:34	CCB	
FNF - Sekretaris BPD	5	12	23/05/2023 20:10	CCB	
FO - Kaur Pemerintahan	5	13	23/05/2023 20:00	CCB	
Ge - Lembaga Adat	2	4	23/05/2023 20:34	CCB	
MM - Sekretaris Desa	5	13	23/05/2023 19:55	CCB	
MMN - Masyarakat	2	3	23/05/2023 15:41	CCB	
MS - Kaur Keuangan	5	15	23/05/2023 19:55	CCB	
NM - Ketua BPD	5	10	23/05/2023 20:10	CCB	
Ri - Masyarakat	2	4	23/05/2023 20:34	CCB	
SB - Masyarakat	2	4	23/05/2023 15:41	CCB	
Tr - Masyarakat	2	4	23/05/2023 20:34	CCB	
UNE - Kaur Perencanaan	5	9	23/05/2023 20:00	CCB	

Name	Codes	References	Modified On	Modified By	Classification
APBDes 2017		3	138 23/05/2023 15:31	CCB	
APBDes 2018		3	135 23/05/2023 15:31	CCB	
APBDes 2019		3	249 23/05/2023 15:31	CCB	
APBDes 2020		3	126 23/05/2023 15:31	CCB	
APBDes 2021		3	114 23/05/2023 15:31	CCB	
APBDes 2022		3	132 23/05/2023 15:31	CCB	
Perdes Lembaga Adat		1	1 23/05/2023 20:35	CCB	
Perkara Adat		1	4 23/05/2023 15:32	CCB	
Perمندagri Nomor 20 Tahun 2018		3	363 23/05/2023 20:47	CCB	
RKP Desa 2017		3	204 23/05/2023 15:31	CCB	
RKP Desa 2018		3	225 23/05/2023 15:31	CCB	
RKP Desa 2019		3	246 23/05/2023 15:31	CCB	
RKP Desa 2020		3	126 23/05/2023 15:31	CCB	
RKP Desa 2021		3	129 23/05/2023 15:31	CCB	
RKP Desa 2022		3	147 23/05/2023 15:31	CCB	
RPIIMDes 2016-2022		3	246 23/05/2023 15:32	CCB	
Sanksi Adat		1	20 23/05/2023 15:31	CCB	

Fig. 1. Data Input Interview Results and Documents in Nvivo 12.

The words that often appear in this study are seen by using a feature in Nvivo, namely the word cloud. The word cloud depicts a visualization of the most important or frequently appearing words in the text being analyzed. The following image shows the word cloud used in this research data source.



Fig. 2. Word Cloud.

The researcher did the coding by forming a categorization of data based on the concepts that appeared in the data. The purpose of coding is to explore the research problem based on the explanations and patterns contained in the research data. These concepts are in the form of planning for village financial management based on local wisdom and planning for village financial management in Watugong Village.

Name	Files	References	Created By	Created On	Modified By	Modified On
Perencanaan PKD Berdasarkan Kearifan Lokal		0	CCB	23/05/2023 13:44	CCB	23/05/2023 18:55
Potensi Lokal		26	CCB	23/05/2023 13:44	CCB	23/05/2023 20:49
Budaya dan Tradisi Adat		29	CCB	23/05/2023 13:44	CCB	23/05/2023 20:49
Mekanisme Perencanaan PKD di Desa Watugong		0	CCB	23/05/2023 13:43	CCB	23/05/2023 18:55
RPIIMDes		9	CCB	23/05/2023 13:45	CCB	23/05/2023 20:50
RKPDes		14	CCB	23/05/2023 13:45	CCB	23/05/2023 20:54
APBDes		14	CCB	23/05/2023 13:45	CCB	23/05/2023 20:49

Fig. 3. Coding Process in Nvivo 12.

The next process is data analysis by comparing the topics that have been made based on the outline of the informants' answers from the results of interviews and documents which will later become the main topic of discussion.

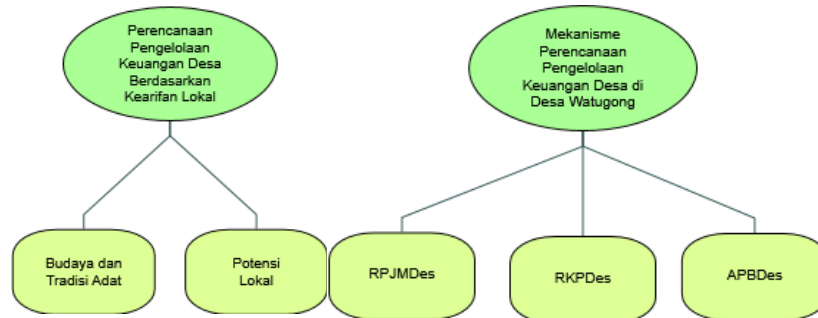


Fig 4. Mind Mapping in Nvivo 12.

Based on the data above, the researcher made a concept map or concept map to describe the relationship between topics with data from interviews and documents related to village financial management planning based on local wisdom and village financial management planning mechanisms in Watugong Village.

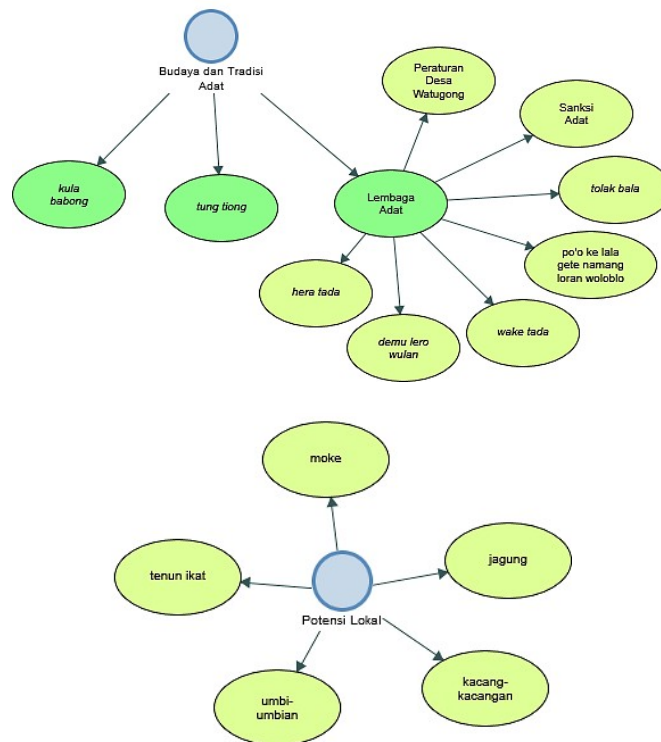


Fig. 5. Local Wisdom Concept Map.

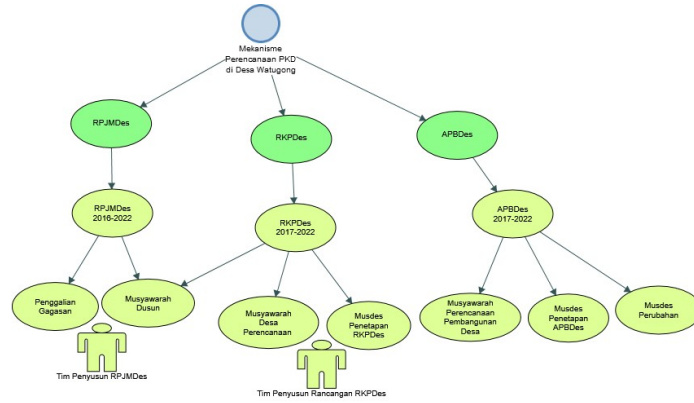


Fig. 6. Concept Map Mechanism of Village Financial Management Planning.

The feature used next is the comparison to produce a comparison chart between the two same types contained in the source data nodes from interviews and documents. Can be seen in the following figure.

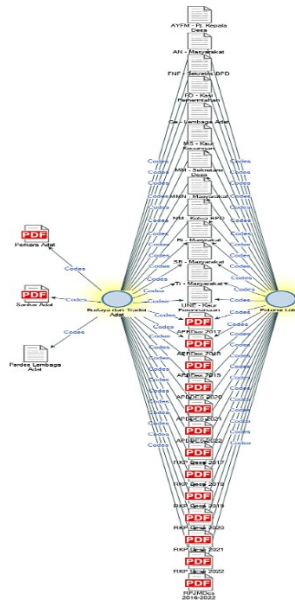


Fig. 7. Comparison Local Wisdom.

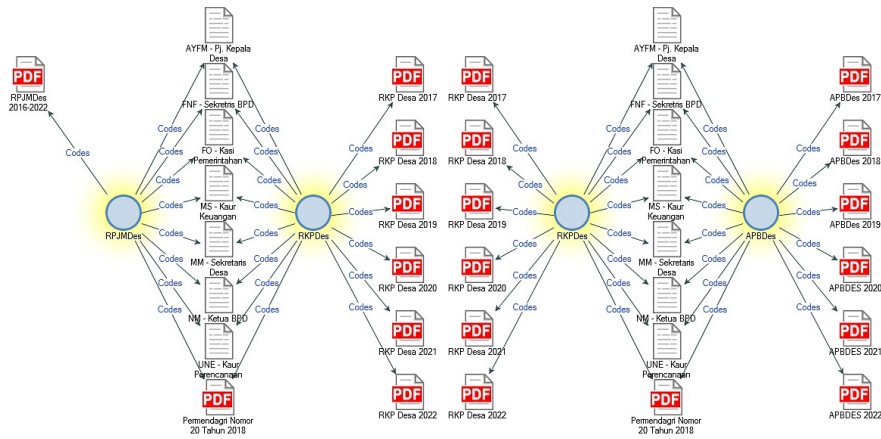


Fig. 8. Comparison of RPJMDes, RKPDes, APBDes.

The next step is to analyze the data by using the matrix coding query feature on the Nvivo 12 software. Matrix coding queries are used to compare interview data with documents. The comparison is based on the village financial management planning process in Watugong Village with village financial management planning based on Minister of Home Affairs Regulation Number 20 of 2018 which can be seen in the picture.

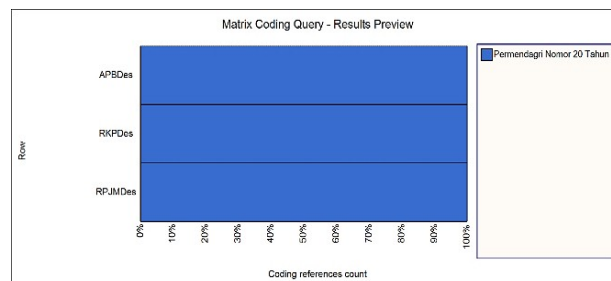


Fig. 9. Matrix Coding Query.

4.2 Village Financial Management Planning Based on Local Wisdom in Watugong Village

Watugong Village still preserves and develops local wisdom both in terms of tradition and customary culture as well as in terms of utilizing local resources from local potential. The traditions in Watugong Village are kula babong (family) and tung piong (offerings). Kula babong, which means that the deliberations are carried out involving all components of society and the decision making is carried out in a family manner. Programs or activities proposed on the basis of mutual agreement so that the planned program can run as expected. For the tung piong tradition, the philosophy is that the community believes that by feeding the ancestors,

all deliberations or other physical development activities can be approved by the ancestors so that all activities can run smoothly.

The Watugong Village Government formed an organizational forum, namely the traditional institution Du'a Mo'an watu Pitu (Customary Elders) and regulated in Watugong Village Regulation Number 5 of 2017. Customary institutions are village partners in preserving traditional traditions in Watugong Village and solving problems that occur.

Table 2. Customary Problems and Sanctions.

Prohibition		Customary Sanctions	
Animal Control	1. Animals/livestock must be caged/tied.	1.	Escaped pets/livestock must be killed and announced and reported
	2. Prohibition of tying livestock in people's gardens	2.	<i>Mitan gita</i> (proof) or those who see Rp. 50,000
<i>Hera Tada</i> (Punishment for breaking the rules)	Damaging Plants, Burning, and Theft	3.	For garden owners: Each tree is paid IDR 5,000, and replanted, horticultural crops IDR 2,500 per tree
		4.	<i>Leges</i> (guarantee) for Villages 10%
		5.	<i>Mein patan</i> (cooling) one (1) chicken and 2 bottles of moke
		1.	Mitan gita (proof) IDR 50,000
		2.	The aggrieved party is paid twice (2x) as much
	Sexual Harassment (<i>Gowa Pani</i>)	3.	Change plants back (<i>paseng wini</i>)
		4.	<i>Leges</i> (guarantee) for the village of 10% from mitan gita.
		5.	<i>Tua wawi</i> (Moke Pig): Pig 50 kg (one head), moke one beetle
		6.	Tupat lasa.
		7.	Declaration letter
Disturbing security	1.	Bahar Rigi (one horse, IDR 250,000)	
	2.	<i>Tua Wawi</i> (Moke Pig) : (one pig 50 kg, moke 1 beetle)	
	3.	Tupat lasa	
		4.	Bala Rigi (2 horses, IDR 250,000)
		5.	One horse, and Rp. 500,000 in cash
		6.	<i>Utan lin, Labu Welin</i> (Sarong motif, wearing clothes)
		7.	<i>Utan Labu, Lipa Lesu</i> (Sarong clothes, sarongs)
		8.	Land, <i>kabor</i> (coconut) : (a piece of land + 20 coconut trees)
		1.	<i>Tua Wawi</i> (Moke Pig) : (50 kg pig, one tail, moke 1 beetle)
		2.	Tupat lasa
		3.	<i>Haput wae, meang</i> (recovery): <i>utan labu/lipa lesu</i> (Sarong clothes/sarongs)

When there is a disease problem or an extraordinary event that occurs, a ceremony of reversing reinforcements (driving away evil) will be carried out to request that the disease that attacks the village be kept away from the community and the problems that occur will also disappear (tubu field uru rewang natar tana ita). To carry out the ceremony there are special materials that must be prepared such as kaffir lime, red cloth, and coconut shoots.

Also seen from the utilization of local resources, the Watugong Village Government provides assistance to the community such as stainless moke refining containers for moke farmers, procurement of hybrid corn planting seeds, provision of training in natural dyes for the weaving group, direct cash assistance and providing livestock assistance such as goats.

4.3 Analysis of Conformity of Village Financial Management Planning in Watugong Village with Village Financial Management Planning Based on Permendagri Number 20 of 2018

For the analysis, the researcher made a comparison table. The comparison was made based on 13 points in the village financial management planning mechanism based on Minister of Home Affairs Regulation Number 20 of 2018.

Table 3. Analysis of Conformity of Village Financial Management Planning.

N u	Statement	Criteria	Information
1	The Village APB draft is prepared by the Village Secretary with reference to the Village RKP for the Fiscal Year in early October, submitted to the Village Head and agreed with the BPD no later than October of the current year	In accordance	The draft Village APB in Watugong Village was prepared by a drafting team chaired directly by the Village Secretary, and members namely Kaur, Head of Section and BPD with reference to the year's approved RKPDes. The draft was submitted to the Village Head and agreed with the BPD in a deliberation forum.
2	The draft APB Desa that has been agreed upon becomes the reference for drafting the Village Regulation on APB Desa which is coordinated by the Village Secretary, then submitted to the Village Head and agreed upon with the BPD no later than October of the current year	In accordance	The draft Village Regulation on the Village APB was agreed before October of the current year with the BPD which is attached to the current year's APBDes document.
3	The draft Village Regulation regarding the Village APB is submitted by the Village Head through the Camat no later than 3 working days after it is agreed	In accordance	The draft APB Desa regarding the APB Desa is submitted by the Village Head with a copy to the Camat. Submission of the Draft Village Regulation regarding the Village APB through a document containing a letter of introduction, the draft village head regulation, and an attachment to the list of proposed village programs and activities and their budget.
4	The draft Village Regulation regarding the Village APB is submitted with supporting documents that include at least a letter of introduction, Draft Village Head Regulation concerning the Elaboration of the Village APB, Village Regulation concerning Village RKP, Village Regulation regarding Authority Based on Origin Rights and Village-Scale Loyal Authority, Village Regulation regarding Formation Reserve Funds (If Available),	In accordance	Complementary documents in the form of hard files and sent together with the Draft Village Regulations Concerning the Village APB

	Village Regulations regarding Equity Participation (If Available), and Minutes of Village Meeting Results.		
5	The draft Village Regulation regarding the Village APB is evaluated and stipulated by the Regent/Mayor no later than 20 working days after receipt.	In accordance	The Regent/Mayor evaluates the Draft Village APB in accordance with the time provisions stipulated in the Minister of Home Affairs Regulation Number 20 of 2018
6	The Regent/Mayor does not provide an Evaluation, so the Village Regulation regarding the Village APB applies automatically	Never Happened	Regarding the results of the evaluation, it has never happened before that the Village Head issued a Village Regulation regarding the Village APB without being approved by the Regent/Mayor
7	The results of the evaluation were that the Draft Village APB regarding the Village APB was not approved, so the Village Head made improvements within 7 days	Never Happened	In terms of evaluation results that are not approved, this has never happened. Because in preparing the Draft APBDes it always refers to the Regent/Mayor Regulations, unless there is a change in the Regent/Mayor regulations.
8	The draft Village Regulation regarding the Village APB that has been approved by the Regent/Mayor shall be stipulated to become a Village Regulation concerning the Village APB no later than 31 December	In accordance	The draft Village Regulation concerning the Village APB was stipulated to become the Watugong Village Regulation Number 2 of 2018 concerning the Village APB for the 2018 Fiscal Year. Also for the Watugong Village Regulation Number 1 of 2021 regarding the Village APB for the 2021 Fiscal Year.
9	The draft APB Desa is determined to become APB Desa no later than December 31 of the current year	In accordance	The 2018 Village APB was set on April 10 2018 and the 2021 Village APB was set on January 14 2021.
10	The Village Head submits Village Regulations regarding the Village APB and Village Head Regulations concerning the elaboration of the Village APB to the Regent/Mayor no later than 7 days after the stipulation.	In accordance	Village Regulations regarding Village APB and Village Head Regulations are submitted to the Regent/Mayor after stipulation
11	The village head conveys the village budget to the community through information media	In accordance	The Village Government conveys the Village APB to the community through information media in the form of billboards in physical form, and delivery through meetings containing information about the Village APB, executors of budget activities, and addresses of complaints.
12	The Village Government can make changes to the Village APB 1 time in a fiscal year, except in extraordinary circumstances	In accordance	The Watugong Village Government has made changes to the 2017 Village APB on December 14 2014, 2019 on October 31 2019, 2022 on September 30 2022, and for the second time changes have been made in 2020 on August 29 2022 due to a state of

13 Changes to the Village APB are stipulated by a Village Regulation concerning Changes to the Village APB	In accordance	excellent for the prevention of covid-19. Changes to the Village APB that have been stipulated into Village Regulations regarding Village APB will also change Village Head Regulations concerning the Translation of the Village APB to become Village Head Regulations regarding Amendments to the Village APB Translation. Determination of this change is submitted to the BPD and then submitted to the Regent/Mayor through a letter of notification regarding the Village Head Regulation concerning Changes to the Elaboration of the Village APB
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The table above shows that there are 13 points of conformity, namely 2 points that have never happened, and 11 points that are appropriate. 2 points that fall into the never-happened category are considered appropriate. This adjustment is because the Watugong Village Government always compiles at the beginning of October of the current year and in accordance with the budget ceiling of the Regency/City government and other provisions. Appropriateness can be seen from the systematic planning process for the financial management of Watugong Village in the RPJMDes, RKPDes and APBDes documents. Planning for village financial management based on local wisdom is included in the RPJMDes, RKPDes and APBDes documents. Programs or activities carried out can be seen in the table.

Table 4. Local Wisdom in RPJMDes, RKPDes and APBDes.

Field	
Community Development (Customary culture and traditions)	Community empowerment (Local potential)
<ul style="list-style-type: none"> • Coordination of development of security, order and protection of local village communities: <ul style="list-style-type: none"> - Formation of a police and community partnership forum • Fostering and training for art studio groups: <ul style="list-style-type: none"> - Organizing traditional arts/cultural diversity festivals in the context of (Indonesian Independence Day) • Organizing traditional/cultural and religious art festivals • Dissemination of village law products • Development and training of customary institutions: <ul style="list-style-type: none"> - Incentives and Operations) - Procurement of clothing for traditional institutions • Activities to preserve the culture of gotong-royong 	<ul style="list-style-type: none"> • Increased production of food crops • Strengthening village-level food security • Appropriate technology training for agriculture and animal husbandry: <ul style="list-style-type: none"> - Increasing the capacity of farmer groups: Increasing production of food crops and increasing livestock production - Procurement of infrastructure (stainless container for distillation) - Introduction of Lontar Wine and VCO - Procurement of superior seeds of coconut, nutmeg, cloves, indigo vanilla - Urea fertilizer assistance, NPK - Assistance with seeds of corn, rice, sorghum, peanuts - Training for laying hens breeders • Development of Village BUM Secretariat • Training on capacity building for the management of BUM Desa: Equity participation in BUM Desa • Construction of GAPOKTAN secretariat

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- Procurement of cattle and goat breeds
 - Moke alcohol assessment
 - The legality of selling moke or palm wine
 - Preparation of moke sale permits
 - Sewing training
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Source: RPJMDes, RKPDes, and APBDes documents.

5 CONCLUSION

Watugong Village still preserves and develops local wisdom both in terms of tradition and customary culture as well as in terms of utilization of local resources from local potential. Local wisdom in terms of tradition and customary culture, namely kula babong (family) and tung piong (offerings). The Watugong Village Government also carries out the preservation and development of customs by forming an organizational forum, namely the Du'a Mo'an Watu Pitu (traditional elders) customary institution, which is assigned as a village partner in preserving traditional traditions and solving problems that occur. In terms of utilizing local resources from local potential, the Village Government provides assistance such as stainless moke refining containers for moke farmers, procuring hybrid corn planting seeds, providing natural dye training for Ikat weaving groups, direct cash assistance and providing livestock assistance such as goats.

Every planning process carried out by Watugong Village in managing village finances is in accordance with Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. This adjustment is because the Watugong Village Government always follows the budget ceiling of the Regency/City government and other provisions and regulations. In planning for village financial management efforts to align the budget according to the needs and preferences of the local community by involving the village community and understanding the cultural context, so as to increase participation and sustainability in village financial management.

It is hoped that the Watugong Village Government will continue to develop policies and programs by prioritizing values in local wisdom as well as the aspirations and needs of the community so that goals can be achieved in the welfare of the community. Improving and continuing to maintain the implementation of village financial management planning according to applicable regulations, as well as archiving documents based on the relevant fiscal year, so that they are easy to access and reduce the risk of circumstances beyond control.

It is hoped that this research can become reference material for further researchers to develop this research by conducting research on research objects with different cultural and local wisdom backgrounds and adding a research focus related to village financial management, so that it does not only examine the planning process but up to the accountability stage.

Acknowledgement: Thanks to the IPSC platform, we could advance our research in the long period and produce this paper documenting the work.

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