JOURNAL OF ACCOUNTING JEKAMI
e-ISSN: 3021-7407
Volume 4 Number 1 January 2024

Analysis of Village Fund Budget Management in Tokalimbo Village, Towuti District, East Luwu Regency

Andi Dina Fadlia Mattoreang[1], Nur Widya Jabal[2], Dian Sasmita[3], Asrah Anjani[4], Rio Kurniawan[5], Putri Amelia Safitri[6], Muttiarni[7]
Muhammadiyah University of Makassar
Email: andidinafadlia@gmail.com

Article Info
Financial Analysis, Public Administration, Rural Development, Government Funding

Abstract
This research investigates the management of village fund budgets in Tokalimbo Village, located in Towuti District, East Luwu Regency. To support village development and improve community welfare, it is very important to manage village funds. Qualitative descriptive research was used, with data collection through observation, interviews and documentation. The research results show that village fund management in Tokalimbo Village has been carried out in accordance with established regulations, but there are several obstacles, such as limited apparatus capacity and poor community participation. To overcome this obstacle, capacity building is needed through training and outreach, as well as encouraging communities to participate more actively in planning and implementing village programs. Therefore, it is hoped that village funds will be managed more efficiently and provide the greatest benefits for the people of Tokalimbo Village.

1. Introduction

Law No. 6 of 2014 concerning Villages article 1 explains that a Village is a legal community unit that has territorial boundaries with the authority to regulate and manage government affairs, the interests of local communities based on community initiatives, original rights and/or traditional rights that are recognized and respected. in the government system of the Unitary State of the Republic of Indonesia.

The Unitary State of the Republic of Indonesia has regulated the existence of villages in Law Number 22 of 1999 which has been revised through Law Number 32 of 2004 concerning Village Government. The law further regulates the existence of government organizations in villages. In the future, it is hoped that each village will be able to carry out the development process in their respective areas by organizing and managing their own households. One of the basic things that is a government matter.

In terms of definition, the term “village” comes from the Sanskrit word “swadesi”, which means an independent region, place, or part. Sutardjo Karto Hadikoesoemo said that the terms "village", "hamlet", and "desi" come from Sanskrit, which means "homeland", "homeland", or "birthland" (Rudiarta, 2020). According to the Big Indonesian Dictionary, "village" is an area inhabited by many families and has its own government. Villages have unique laws, traditions and customs. Therefore, villages must be recognized as community entities that have the rights and power to manage their government with the aim of regulating and assisting community needs.

Regency/City, Provincial and Central Governments can provide assistance to build a stable government, because villages are recognized based on their original rights. Villages have developed in various ways to protect and empower them to become more developed, democratic, and independent and to create a stronger foundation for governance and development. To create a just order, local governments are given broader authority to carry out assistance tasks, with the aim of improving services to the community and increasing their participation in development. The village is the part of the district government closest to the community. Therefore, the Village has the broadest authority to regulate and manage the interests of its community.

Has the authority to regulate and manage the interests of village communities by considering diversity, democracy, development and community empowerment, so that villages can improve public services and community participation in the development process.

Regional governments have the authority to impose sanctions for postponing the distribution of village funds to villages that are late in providing reports on the use of funds to ensure clear, orderly and accountable management of village funds. Apart from that, there are additional sanctions, such as reducing village funds if the use of village funds does not comply with general and technical guidelines or if deposits made by the village exceed two months. Therefore, the government hopes that the village fund allocation policy will help implement development with participation by the community and maintain balanced development at the village level in an effort to empower the community. With the allocation of village funds, certainty regarding village funding for development can be maintained. Based on the things above, it would be very interesting to conduct further research on the management of village funds in village government.

The Village Government is the Village Head or what is known by another name, assisted by the Village Apparatus as an element of village government administration. Village authority is regulated in article 18 of Law No. 6 of 2014, Village Authority includes authority in the field of administering Village Government, implementing Village Development, developing Village Community and empowering village communities based on community initiatives, rights of origin and village customs. This shows that villages are the first step to village independence in government administration and in managing village funds. In its implementation, the village will be in direct contact with the community in the role of the village in providing services to the public, especially to the community, so it is hoped that in administering the government and managing village funds, officials are needed.

Village funds which began to be implemented in 2015 provide legal certainty regarding village and district/city financial considerations, villages have a quota that is used to manage village funds. government, implementation, development, community development, and community empowerment. Village funds given to villages will be managed by the village government, so that the objectives of village funds can be achieved.

3. Research Methods

The data analysis method used in this research is a descriptive method, namely discussing problems by collecting, describing and explaining a situation so that conclusions can be drawn. The analysis process carried out in this research is: (1) Opening the budget website for Tokalimbo Village, Towuti District, Kab. East Luwu; (2) analyze and process existing data regarding village fund management in Tokalimbo Village, Towuti District, Kab. East Luwu whether it is in accordance with Permendagri No. 113 of 2014 or not; (3) draw conclusions from the discussion.

This method involves several data collection techniques, namely: 1) Observation, namely directly observing conditions and activities in Tokalimbo Village related to village fund management; 2) Interviews, namely conducting interviews with village officials and residents to obtain in-depth information regarding the village fund management process, challenges faced, and community participation; 3) Documentation, namely collecting and analyzing related documents such as village financial reports.

4. Results and Discussion

4.1 Result Research

In the system of the Unitary State of the Republic of Indonesia, villages are located under districts/cities. Villages are part of regional autonomy with the smallest government area. With the principles of democracy, equality and justice, paying attention to the potential for regional diversity assisted by community participation, it is hoped that the Village will carry out government in an orderly manner. Villages that have strategic potential therefore require balanced attention to the implementation of regional autonomy. The successful implementation of regional autonomy is marked by the successful implementation of village autonomy.

To achieve the level of development required by the people, it requires quite a lot of money, so funds from village income cannot be sufficient, then aid funds are needed from the district and provincial governments which can realize at least 10% of this. It is possible to create development so that villages are not left far behind. urban. If 10% of district, provincial and central government APBD funds are used for equitable development, this will improve the needs and quality of life of village residents (Widjaja, 2003).

Tokalimbo Village is a coastal area, most of which is the waters of Lake Towuti. The majority of Tokalimbo Village residents' livelihoods are pepper and rice farmers, followed by traders, fishermen, etc. To reach Tokalimbo Village from the capital city of East Luwu Regency, we have to cover a distance of approximately 74 km via land access, then continue by crossing Towuti Lake, which takes approximately 1.5 hours by boat/rap.

Tokalimbo Village, like many other villages in Indonesia, receives funding from the central government to support the progress and empowerment of village communities. The aim of this fund is to accelerate village development, reduce disparities, and improve community welfare. However, to achieve this goal, village funds must be managed in a clear and supervised manner. Transparency in village fund management is not only about openness of information but also involves active community participation in planning, implementing and evaluating village development programs.

Through transparency, communities can ensure that funds are used effectively and according to their needs. Transparency also functions as a social control tool that helps prevent misuse of funds and corrupt practices. Therefore, it is important to understand and apply the principle of transparency in managing Tokalimbo village funds so that sustainable and inclusive development can be achieved.

The following is the Transparency of Tokalimbo Village Funds:

Table 1. 2024 Revenue Budget

Income	Mark
Allocation of village funds	683,829,000
Village Fund	751,860,000
Revenue Sharing of Regency Regional Taxes and Levies	156,080,082
Regency/City Financial Assistance	1,000,000,000
Total income	2,591,769,082

Based on the table showing the income of Tokalimbo Village , Towuti District , East Luwu Regency, there are several main sources of income, namely Village Fund Allocation, Village Funds, Regency Regional Tax and Levy Revenue Sharing, and Regency/City Financial Assistance. The following is an analysis of each of these components:

a. Village Fund Allocation (Rp. 638,829,000)

Village Fund allocations contribute IDR 638,829,000 to total village income. This fund is part of the Regency APBD which is allocated specifically for villages to support development and community empowerment programs. A more detailed analysis of this component is as follows:

1) The Importance of Village Fund Allocation: These funds are very important for various infrastructure development projects, education, health and productive economic activities in villages.
2) Use of Funds: This fund allocation must be used in accordance with the village development plan that has been prepared

through village deliberations and must prioritize community needs.

3) Transparency and Accountability: Management of these funds requires transparency and accountability so that their use is appropriate and there is no misuse.

4) Village Funds (Rp. 751,860,000)

a. The Village Fund contributes IDR 751,860,000, which is a direct transfer from the central government through the APBN. These Village Funds are used for various development and community empowerment activities. The following is an analysis of these components:

5) Purpose of Village Fund: This fund aims to improve the welfare of village communities and accelerate village development.
6) Usage Regulations: The use of Village Funds must follow the regulations set by the central government, with a focus on infrastructure development, education, health and the village economy.
7) Community Participation: Active community participation is very important in planning, implementing and monitoring the use of Village Funds to ensure funds are used effectively and efficiently.

b. Revenue Sharing from Regency Regional Taxes and Retributions (Rp. 156,080,082)

Revenue sharing from regional taxes and levies in the district contributes IDR 156,080,082 to total village income. This represents a relatively small contribution compared to other sources of income. A more detailed analysis of this component is as follows:

1) Potential Taxes and Levies: This small contribution may be due to the limited potential for taxes and levies in the village, as well as a collection system that may not be optimal.
2) Optimizing Original Regional Income: To increase this contribution, local governments can optimize taxes and levies by increasing efficiency in collection and expanding the tax base.
3) The Importance of Capacity Building: Increasing the capacity of village officials in managing taxes and levies is also important to increase income from this source.

c. Regency/City Financial Assistance (Rp. 1,000,000,000)

Regency/City Financial Assistance is the largest source of income with a contribution of IDR 1,000,000,000. This shows the great dependence of Tokalimbo Village on financial assistance from the district/city government. The following is an analysis of these components:

1) Significant Financial Support: This financial assistance is very important to support various development programs and public services in the village.
2) Dependence on External Assistance: This high dependence shows the need for villages to increase their financial capabilities independently so as not to be too dependent on external assistance.
3) Strategy for Increasing Independence: Villages can develop village businesses or other sources of income to increase financial independence.

The total income of Tokalimbo Village is IDR 2,591,769,082 which comes from various sources, namely Village Fund Allocation, Village Funds, Revenue Sharing from Regency Regional Taxes and Retributions, as well as Regency/City Financial Assistance. In this way, village income management can be more effective and provide maximum benefits for the people of Tokalimbo Village.

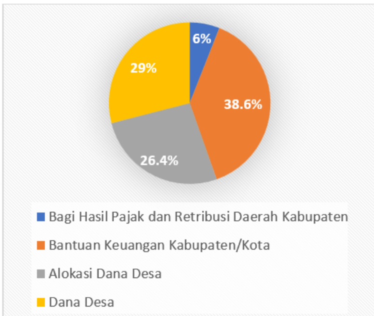


Diagram 1. 2024 Revenue Budget

Based on the circle diagram above which shows the distribution of village fund allocations in Tokalimbo Village, Towuti District, East Luwu Regency, there are four main components in village fund allocation, namely Revenue Sharing of District Regional Taxes and Levy, Regency/City Financial Assistance, Village Fund Allocation, and Funds Village. The following is an analysis of each of these components:

a. District Tax and Levy Revenue Sharing (6.0%)

The Regency Regional Tax and Levy Revenue Sharing Component shows that only 6% of the total village fund allocation comes from the revenue sharing of regional taxes and levies. This shows the relatively small contribution of local original income to the management of village funds in Tokalimbo Village . Several factors that might influence this small contribution include:

1) Limited Potential for Taxes and Levies: Village areas that may not have many resources that can be subject to taxes and levies.
2) Ineffective Collection System: The tax and levy collection mechanism may not be optimal so that the results obtained are not optimal.

To increase this contribution, regional governments can make efforts to increase local revenue through optimizing taxes and levies, for example by increasing efficiency in the collection system and expanding the tax base.

b. Regency/City Financial Assistance (38.6%)

Financial assistance from districts/cities has the largest contribution to village fund allocation, namely 38.6%. This shows the considerable dependence of Tokalimbo Village on financial assistance from the district/city government. A more detailed analysis of this is as follows:

1) Significant Financial Support: This financial assistance is very important to support various development programs and public services in villages, such as infrastructure development, education and health.
2) Dependence on External Assistance: This high dependence shows the need for villages to increase their financial capabilities independently so as not to be too dependent on external assistance. For example, villages can develop village businesses or other sources of income to increase financial independence.

c. Village Fund Allocation (26.4%)

Village Fund Allocations, which account for 26.4% of total allocations, constitute a significant portion of village funding. These funds are used for various development activities and empowerment of village communities. The details of this component are:

1) Provision of Services and Infrastructure: These funds are used to implement programs planned in village meetings, such as building roads, health facilities and educational facilities.
2) Community Empowerment: Funds are also used for community empowerment activities such as skills training and productive economic programs.
3) Transparency and Accountability: Transparent and accountable management is very necessary so that these funds can provide maximum benefits for village communities. Village governments need to involve the community in planning and monitoring the use of funds.

d. Village Funds (29.0%)

Village Funds cover 29% of the total allocation, indicating that the majority of village funds also come from direct allocations from the central government through the APBN. The detailed analysis is as follows:

1) Objective of Increasing Welfare: This Village Fund is aimed at improving the welfare of village communities and encouraging sustainable development.
2) Regulations and Community Participation: The use of Village Funds must comply with

applicable rules and regulations, and involve active community participation in the planning, implementation and monitoring process. This is important to ensure funds are used effectively and efficiently.

The distribution of village fund allocations in Tokalimbo Village shows that the majority of funding comes from district/city financial assistance and Village Funds from the central government. Meanwhile, the contribution from revenue sharing from regional taxes and levies is still relatively small.

Table 2. 2024 Expenditure Budget

Shopping	Value (Rp)
Village Government Sector	741,208,082
Development Implementation Sector	1,329,570,100
Community Development Sector	292,582,000
Community Empowerment Sector	175,505,000
Unexpected Fields	79,200,000
Total Shopping	2,618,065,182

Based on table 2 above, Tokalimbo Village allocates a total expenditure budget of IDR 2,618,065,182 to support various village activities and needs. This budget is divided into five main areas, namely the Village Government Sector, the Development Implementation Sector, the Community Development Sector, the Community Empowerment Sector, and the Unexpected Sector. The Village Government Sector received IDR 741,208,082, which is 28.30% of the total village budget. This budget is used to finance village government operations such as salaries and allowances for village officials, administrative costs and office operations. This budget is also used for meetings, training and programs to strengthen village officials. Ensuring that village government survives and works well to provide the best service to the community is the main focus of this area.

This sector received the largest budget, namely IDR 1,329,570,100, which is 50.79 percent of the total budget. This significant allocation shows how important it is for villages to improve infrastructure and public facilities. This budget is used for development projects aimed at improving the quality of life and welfare of people, such as building roads, bridges, irrigation, health facilities and other infrastructure. The main focus in this field is creating an environment through physical development that supports economic and social growth.

A budget of IDR 292,582,000, or 11.18% of total expenditure, was allocated for the Community Development Sector. This budget is allocated for educational, social and cultural activities aimed at improving the quality of life of the community. This budget finances training, sports, arts and other social events. This area concentrates on improving human resources and increasing social cohesion in village communities.

The budget for the Community Empowerment Sector is IDR 175,505,000, which is 6.70% of total expenditure. Skills training, business capital assistance, and development of micro, small and medium enterprises (MSMEs) are several programs that encourage community economic independence. Increasing the economic capacity of society to become more independent and less dependent on external assistance is the main goal of this field.

The Unexpected Sector received an allocation of 3.02% of the total budget, namely IDR 79,200,000. These funds are allocated for urgent needs or unforeseen emergencies. Natural disasters, medical crises, and other emergencies are some examples of urgent needs. This area is very important to ensure that villages are prepared and have the ability to handle emergency situations quickly and effectively to reduce the negative effects of emergencies.

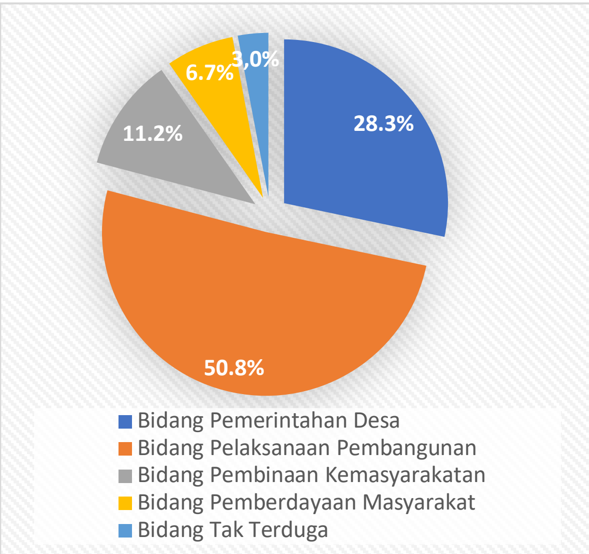
The budget allocated to Tokalimbo Village shows that they are giving great priority to the development of infrastructure

JOURNAL OF ACCOUNTING JEKAMI
e-ISSN: 3021-7407
Volume 4 Number 1 January 2024

and public facilities, which is expected to encourage economic growth and improve community welfare. In addition, the significant budget allocation for village government and community development shows that the village is committed to improving the quality of government services and developing human resources. Community empowerment also allows Tokalimbo Village to achieve the same goals. This analysis provides a comprehensive picture of Tokalimbo Village's priorities and how the budget is used. This can be the basis for keeping a journal about the village budget.

The budget for Tokalimbo Village , located in Towuti District , East Luwu Regency, shows a clear division into various important areas that contribute to village operations and growth.

Diagram 2. 2024 Expenditure Budget



Based on diagram 2 above , a budget of IDR 2,618,065,182 is distributed to five main areas: Village Government Sector, Development Implementation Sector, Community Development Sector, Community Empowerment Sector, and Unexpected Sector. The Village Government sector receives 28.3% of the total budget to meet the operational needs of village government, such as salaries and allowances for village officials, administrative costs and social assistance. This allocation shows how important it is for village governments to operate well and be able to provide the best services to the community. The Village is committed to good and transparent governance, as demonstrated by its proposition.

The Development Implementation sector receives the largest share of the budget, amounting to 50.8%. This large budget shows the village's main priority to build infrastructure such as roads, bridges, public facilities, and education and health facilities. It is hoped that this physical development will encourage economic and social growth in the village, which will have a positive impact on the welfare of residents in the long term. Good infrastructure development can also improve accessibility and the overall quality of life of society.

11.2% of the total budget is allocated to the Community Development Sector. Social, cultural and educational activities are funded to improve the quality of life of village communities. This budget finances training, sports, arts and other social events. Human resource development and increasing social cohesion within society are the main focuses of this field, which are essential for building healthy and dynamic communities. The Community Empowerment sector receives 6.7% of the total budget. Skills training, business capital assistance, and development of micro, small and medium enterprises (MSMEs) are several programs that encourage community economic independence. This allocation shows the village's efforts to increase their economic capacity so that they can depend on themselves and not depend on external assistance. To reduce poverty and encourage local economic growth, economic empowerment is very important. 3% of the total budget is allocated to incidental areas. These funds are allocated for urgent needs or unforeseen emergencies. Natural disasters, medical crises, and other emergencies are some examples of urgent needs. This allocation shows the village's readiness to face emergency situations and respond quickly to reduce the negative impact of these unexpected events.

To ensure that villages can adapt and

withstand various unpredictable risks, these unexpected funds are very important. The Tokalimbo Village budget reflects priorities and strategies for using funds which focus on infrastructure development, good governance, improving human resources, community economic empowerment, and emergency preparation. This budget distribution provides a complete picture of how the village allocates resources to support the growth and welfare of the community as a whole. This analysis can be a strong basis for further discussion of journals related to village budgets, providing insight into the priorities and methods used by Tokalimbo Village in managing its budget.

5. Closing

5.1 Conclusion

The research results show that the community in Tokalimbo Village, Towuti District , East Luwu Regency, has received significant benefits from Village Fund management. Various advances in the physical and non-physical domains have been achieved thanks to the allocation of funds that are right on target. Village Funds are used physically to build infrastructure, such as filling in soccer fields and building outdoor green spaces. On the other hand, in non-physical terms, these funds support various community empowerment and development programs, such as writing and photography training, family medicinal plant competitions, and hygiene education about dengue fever and Covid-19.

Tokalimbo Village budget into the Village Government sector, Development Implementation Sector, Community Development Sector, Community Empowerment Sector, and Unexpected Sector shows the village's priorities in supporting the progress and welfare of the community as a whole. In other areas, such as Community Development and Community Empowerment, the largest allocation shows the village's efforts to improve the quality of life and economic independence of the community. In the field of development implementation, the largest allocation shows the village's main focus on sustainable infrastructure development.

In addition, the allocation of unexpected funds of 3% of the total budget shows a comprehensive and adaptive fund management strategy for Tokalimbo Village to face unexpected emergency situations, such as natural disasters or health crises. As a result, this research shows that the management of Village Funds in Tokalimbo Village has been carried out well and in accordance with applicable regulations, providing real benefits for the community, and showing significant improvements in various aspects of village life.

5.2 Suggestion

The author suggests that Tokalimbo Village needs to look for alternative sources of income apart from village fund allocations and government assistance. Also, developing local potential, such as micro, small and medium enterprises (MSMEs), can be a source of additional income for villages.

Apart from that, it is also important to develop a strong internal monitoring system in Tokalimbo village , which can be done by forming an internal audit team to monitor the use of village funds. Village fund budget management in Tokalimbo can be improved, namely by providing village officials with adequate training in financial management and project management, especially related to the use of information technology so that they can carry out their duties more effectively and efficiently because the use of information technology in financial management and reporting can also increase transparency. and efficiency.

Transparency can be increased by regularly publishing village financial reports on media that are easily accessible to the public, such as village notice boards or village websites. In this way, the management of Tokalimbo village funds will become more effective, efficient, transparent and accountable , and provide optimal benefits for the entire village community.

Bibliography

Analysis of case study village fund management in Tatapaan District , South Minahasa Regency. Indonesian Accounting Journal , 2(2), 74-86.

Minister of Home Affairs Regulation no. 113 of 2014 concerning Village Financial Management.

Government Regulation Number 72 of 2005 concerning Villages (c. 3) Jakarta.

Rudiarta , IKG, Arthanaya , IW, & Suryani, LP (2020). Management of village fund allocation in village government. Journal of Legal Analogy, 2(1), 63-67.

Law Number 32 of 2004 concerning Regional Government (c.1) Jakarta, Directorate General of Regional Autonomy.

Law Number 6 of 2014 concerning Villages.

Widjaja, H. (2003). Village Autonomy is Genuine, Round and Whole Autonomy. Jakarta: PT. Raja Grafindo Persada.