

Sundanese Local Wisdom: Spirit in Management of Village Fund Budget

Nurul Rusdiansyah¹, Silvia Sarikuswati²

¹Universitas Nusa Putra: nurul.rusdiansyah@nusaputra.ac.id

²Universitas Nusa Putra: silvia.sarikuswati_ak19@nusaputra.ac.id

ABSTRACT

The purpose of this study is to explore the values of Sundanese wisdom in relation to Village Fund budget management as an effort to minimize the risk of fraud. The research method used in this research is qualitative method with realist ethnographic approach. Research findings show that the philosophical basis for village fund management in Talaga village is the values of local wisdom such as kudu silih asih, silih asah jeung silih asuh, prohibition ulah nyolok mata buncelik in the planning stage, Organized ngeduk cikur kedah mitutur, nyokol jahe kedah micarek, recommendations cikaracak ninggang batu, laun-laun jadi legok in the implementation and administration stages, and recommendations kudu nyanghulu ka hukum, nunjang ka nagara, mupakat ka balarea in the reporting and budget accountability stages Dana Desa.

Keywords: Village Budget, Local Wisdom, Ethnography

INTRODUCTION

This research is motivated by the phenomenon of village fund budget management which is often mired in criminal acts. Even though village funds are the wings of harmony and welfare of villages and communities. The government's decision to channel a fantastic budget has brought tremendous blessings in accelerating development, however, the negative impact and potential conflict in society need to be a serious concern. Because, these policies can awaken greed and selfishness which eventually become a trigger for conflict in the dimension of life. As [1]–[3] states that the village head who is given the mandate in developing the village actually becomes a perpetrator of corruption, which means that the village head is the main actor hindering village development.

This research elaborates on Sundanese cultural wisdom as a form of commitment to foster sincere awareness in managing village fund budgets, creating flawless peace, and removing the shadow of fraud that has been integrated into community customs and customs. Making the value of local wisdom as a foundation in managing the village fund budget can realize the ideals and hopes of the village, because local wisdom can support the realization of accountability in village financial management [4]. Implementing the wisdom values of the Sundanese tribe is considered very relevant, because the Sundanese tribe has strong characters such as loving or caring for each other, being responsible, disciplined and respecting others [5].

Every year the village fund increases in budget. In 2017 the government budgeted Rp 60 trillion with a realization of Rp 59.76 trillion or 99.6%. In 2018, with the realization of village funds reaching an amount of Rp60 trillion, Rp59.86 trillion or 99.8% was paid. In 2019, there was an increase in village funds to Rp70 trillion. and the realization of village funds of IDR 69.81 trillion or 99%. In 2020, it increased to IDR 71.19 trillion, while the realization reached IDR 59.12 trillion or 83%. In 2021, it increased again to IDR 72 trillion with a realization of IDR 71.85 or 99.80% [6]. The increase in the village fund budget every year is not accompanied by significant progress, which means that the use

of the village fund budget is still not optimal, this is indicated by there are still many underdeveloped villages, low availability of infrastructure to support rural productivity and still not optimal role of village institutions in village planning and development [7].

An investigation by Indonesia Corruption Watch (ICW) shows village-level corruption has more than doubled year-on-year. In 2015 there were a total of 17 cases of corruption and in 2016 the number increased to 41 cases. Pada 2017 naik menjadi 96 kasus. The number of cases in 2015–2017 was 154 cases. Of the 154 cases monitored, households were the most frequently targeted by corruption. As many as 82 percent of cases targeted village households. The targets of corruption in village households are the allocation of village funds (ADD), village funds, village treasuries and others. According to another point of view, corruption in the village inflicts great losses on the state. The figure is IDR 47.56 billion. The figure reached Rp 9.12 billion in 2015, Rp 8.33 billion in 2016 and jumped to Rp 30.11 billion in 2017. In 2021, Indonesia Corruption Watch (ICW) found that most law enforcement agencies cracked down on corruption cases in the domestic sector of village funds, namely up to 154 cases in 2021 where the state could be harmed IDR 233 billion [8].

Researchers use *Nukilan* which for the Sundanese people is local wisdom in the form of prohibitions and recommendations. Sudjana & Hartati, 2011 concluded that 139 Nukilans were collected, 92 were in the form of recommendations and 47 in the form of prohibitions. Advice excerpts have the meaning of advice or advice on an action that must be done, for example "*Kudu sapapait samamanis, sabagja cilaka*" which has the meaning of advice to maintain togetherness both in the family and in community life in order to create a harmonious, safe and peaceful environment. Nukilan in the form of prohibition in Sundanese society has the meaning of advice and advice can also be in the form of prohibition of something, usually preceded by the word act, for example "*Ulah nyieun pucuk ti girang*" which means "Do not make shoots from upstream, do not seek commotion" This quote contains a message of prohibition for everyone not to look for trouble, look for commotion. Live in peace and tranquility.

The values of local wisdom of the Sundanese community are still a pillar in daily life as a norm that guides community life in Talaga village. One that can be felt is the value of family and mutual assistance which is very well maintained in community life in Talaga village. Among his habits is that when one of his residents is experiencing grief because of the loss of his family members, the village head always performs prayers directly to the residents' homes. Then mutual aid activities such as cleaning and maintaining river waterways so that residents can use them to irrigate rice fields. Other family values and mutual assistance are during commemoration activities for Islamic holidays and school farewell carnival parades. The planning was carried out by deliberation together with all levels of society, both from parents, teachers, even from village officials always participated in the activity. All participating residents also donated some of the money so that the event could be carried out and run well.

The government has also made many efforts to prevent and overcome many phenomena that occur in village government units. One example is by making a law on villages as well as Government Accounting Standards (SAP) which is intended so that local or village governments can manage village fund finances or budgets properly, can be accounted for and do not commit fraud

that causes state losses. In addition to laws and regulations and Government Accounting Standards (SAP), the Government has established the Corruption Eradication Commission (KPK). However, these efforts are considered insufficient because the government and the community need to join hands to reduce the potential for fraud. Steps that can be taken to avoid widespread corruption in village funds are through structured supervision and informal supervision. The community has an equally important role in preventing inappropriate policies in village fund budget arrangements. Active community participation in supervision is believed to be the most effective, so it is important to ensure its implementation (ICW, 2017).

The application of local wisdom values is seen as an approach to reduce the risk of fraud or misuse of village fund budgets. Because the values of local wisdom have the power to form character or mindset in society in accordance with applicable norms. Therefore, in eradicating corruption, it is not enough just to punish the perpetrators of fraud, but there is a more principle, namely by providing education to queue for corruption which is actually already contained in local wisdom, the noble cultural traditions of the ancestors of the Indonesian nation [10].

[11] Conducting studies related to the implementation of the tri hita karana concept as a form of local wisdom in managing village funds. The purpose of this study is to explore the views of tri hita karana, which is an aspect of Balinese local wisdom, with the aim of preventing potential fraud in village fund management. The findings show that local wisdom has the ability to reduce the possibility of fraudulent practices in village fund management. [12] revealed that the values of local wisdom of kamalamputan were adopted as the principle of honesty and then reapplied in the daily activities of the people of Lembang Village, especially in village financial management. [13] It was found that the financial management system is inseparable from the principle of local wisdom in the demen, which is able to survive thanks to a strong social framework.

[14] shows that village fund management is carried out based on the guidelines of Permendagri Number 113 of 2014 concerning Village Financial Arrangements. The results showed that there is no potential for corruption due to the presence of cultural values or traditions that become a strong foothold in local wisdom adopted by Lerep villagers, in line with the vision and mission of the village and the spirit of mutual cooperation among villagers who also play a role in fostering anti-corruption values. [15] In his research, he also stated that the value of local wisdom is to touch braya and segilik seluluk selunglung sebayantaka, paras paros sarpanaya which underlies in the financial management of prajuru adat and krama adat in the compulsory death ceremony contribution program (patus) as well as in the financial management of the traditional village of Penida Kaja.

METHODS

This research uses a qualitative approach with ethnographic methods. Metaphorically qualitative research is like a complicated piece of cloth and composed of very small colored threads, various textures and various mixtures of materials that are not easily explained simply, so a loom is needed to knit the fabric to form a fabric [16], Further [16] states that the ethnographic approach is an approach that examines a particular cultural group based on the observation and presence of researchers in the field. In this study, realist ethnographic

researchers, namely those who have the aim of understanding the cultural values of local wisdom in community life and about what is experienced by research subjects such as behavior, beliefs, motivations, actions, etc. holistically, and by way of description in the form of words. This research relies on what is to be achieved, so the determination of the research site in this study is in Talaga village, Caringin District, Sukabumi Regency, and explores the values of Sundanese wisdom, namely excerpts or quotations that require meaning and depth in the Sundanese village community in managing the Village Fund budget.

A. Data Collection

Data collection was carried out by in-depth interviews with informants who could explain the values of local wisdom of the Sundanese community which in this case are related to Nukilan, which are applied in their daily lives. In addition, in-depth observations were also made on the real behavior of the Sundanese tribe in interacting with the environment. The informants of this research are village officials and community leaders who have influence in the community. This data collection aims to be used as an instrument in building the philosophy of the concept of village fund budget management so that it reflects a good moral perspective.

B. Data Analysis Techniques

The method used to analyze the data in this study was using an ethnographic approach by Spradley. Ethnographic analysis according to [17] Describes 4 analyses namely (1) **Domain Analysis**, Find a category or domain as a basis for further research; (2) **Taxonomic analysis**, At this stage, the domain that has been selected is then described in more detail to find out its internal structure. Detailed observations were made. Analyze all collected data based on a given domain. Thus, the domains defined by researchers as cover terms can be described more precisely and in depth through this taxonomic analysis; (3) **Component Analysis** This stage is to look for certain characteristics in each internal structure by comparing its elements. The analysis is based on selected observations and interviews with contrasting questions. This analysis is performed on data that has differences or contrasts. This data is obtained through observation, interviews and documentation; (4) **Theme analysis**, this last stage the researcher presents or makes a narrative about all the results of the discussion obtained in the research that has been done.

RESULTS AND DISCUSSION

Minister of Home Affairs Regulation in 2018 that financial management at the village level refers to all aspects of village rights and obligations that can be measured by the value of money, including all matters in the form of money and goods related to the implementation of village responsibilities. Village Fund budget management involves a series of steps starting from budget planning to finally providing accountability reports on the use of the budget to local governments through sub-districts. This process also applies to Talaga village, for example in the budget planning process begins with deliberation with the community to accommodate all aspirations that contain physical and non-physical development, both in the fields of development, governance, empowerment and development.

This is as expressed by the head of the deasa as follows:

"...Alhamdulillah, di Desa Talaga dalam melakukan proses perencanaan anggaran Dana Desa selalu melibatkan masyarakat, aspirasi masyarakat yang disampaikan melalui RT/RW nanti disampaikan oleh kepala dusun masing-masing, jadi pemerintah desa membuat program kegiatan yang bersumber dari aspirasi dan kebutuhan masyarakat. Penyampaian itu dilakukan pada kegiatan MusDes dan MusDes yang ada di Desa Talaga..."

This means that the Village Fund budget planning process always involves the community to convey aspirations related to village development, so that the government in making activity programs sourced from what is needed by the community. The village head's narrative is in line with what was conveyed by one of the communities, namely XY as follows:

"Muhun neng, dina penyusunan anggaran desa, pak kades ngalibatkeun masyarakat wae, bade ti tokoh masyarakat, ibu-ibu PKK sareung Karang Taruna"

The above statement proves that the Village Government always involves all elements of the community in the budgeting process to be used as a source for making development policies or programs to be carried out. Likewise in terms of budget implementation and accountability.

The Value of Sundanese Nukilan, Recommendations and Prohibitions in Talaga Village Fund Budget Planning

a. Kudu Silih Asih, Silih Asah jeung Silih Asuh

Kudu silih asih, silih asah jeung silih asuh having the meaning of loving, guiding and caring for each other is a very important principle for the Sundanese ethnic community [5]. A similar concept also applies in the Talaga village environment, this advice or advice is still attached to the community and village apparatus as well as a philosophical value in carrying out community life.

This character of mutual love is a form of good relationship between human beings. It is fitting as a human being to live in harmony and peace without strife. People who have good relationships with fellow humans such as having a loving attitude and a high caring attitude can advance and develop villages [14]. This principle can be implemented in village programs, namely in non-physical development. This non-physical development is one example of the village holding a development program for the community, both the general public and groups or institutions formed by the village. Such as micro business development activities for village communities, coaching on cadet reefs, fostering Family Welfare Empowerment (PKK) groups and so on. This explanation is in accordance with the statement of the village secretary:

"...Selain pembangunan fisik, desa juga membuat program non fisik yaitu program pemberdayaan kepada masyarakat umum maupun kelompok yang diinisiasi oleh desa seperti kegiatan pelatihan, pembinaan dan lainnya, itu salah satu wujud kita kudu silih asah kalau kata orang Sunda..."

This mutual honing attitude is also reflected in the statements of Talaga village community leaders, namely:

"...Bapa anu dipasihana ku Allah kalancarandina mitutur, dipasihana saalita ilmu insyaAllah sok didugikeun deui ka masarakat, janten ilmu bapa teh manpaat nya, sareng tah desa oge sok ngayakeun pangaosan sasihan sareung bapa..."

The community leader above explained that the knowledge that Allah has given him must also be conveyed to others so that the knowledge possessed is useful, also the village head has regular recitation activities with community leaders. The explanation and statement of the village secretary and community leaders of Talaga village can be concluded that village officials and community leaders both have attitudes or characters of penance. This attitude is reflected in the implementation of non-physical village programs, namely empowerment, in community life, community leaders always share their knowledge and knowledge with the community. *Silih asah* can also be used as an approach in good communication carried out by the government to the community and will create a conducive government and the government's vision can be realized [18]

A leader must have a nurturing attitude. In the Sundanese tribe, this mutual protection is found in the recommended excerpt, namely the need for foster care. The meaning of this penance is an attitude of mutual care between others, maintaining each other's honor and maintaining each other's self-esteem and dignity. The location of this parenting can be a reminder of norms or values so that they are not lost and continue to be maintained and passed on to the next generation [19]. The duties and obligations of the village government also involve the need to have a caring nature for the community. This concern can build community confidence and support for the village government's efforts and initiatives in carrying out Village Fund programs and budget allocations.

b. *Ulah Nyolok Mata Buncelik*

Do a puffy eye that has the meaning of Avoid highlighting yourself prominently and creating excessive attention. This prohibition message means that you should not do actions that can embarrass others in front of the crowd. In accordance with the spirit of social solidarity, in living with society, we should not put ourselves first, but rather give priority to the welfare of society and make personal decisions that are not always beneficial, in line with the values upheld by Sundanese culture which emphasizes not to be selfish. This principle can also be applied when involving Village Fund budget planning, such as in the implementation of village deliberations. In this context, we should not interrupt the speech of others, criticize with ridicule or demeaning intentions, and avoid harmful personal interests when participating in deliberations. This prohibition prohibits the community and leaders from being selfish. In community life, the village head as a leader is not only within the scope of village organizations, but indirectly also becomes a leader in a village community order. As a leader, at least he must have the character of prioritizing the interests of the community or many people rather than his personal interests, because this character can prevent fraud in the process of managing the Village Fund budget. As the village chief said that:

"...sebagai seorang manusia sejatinya adalah pemimpin, nah seorang pemimpin jangan punya tindakan atau karakter mementingkan kepentingan pribadi, tapi harus mementingkan kepentingan masyarakat dulu, orang banyak..."

From the interview above, it can be understood that a leader must have a nature or character that prioritizes the interests of society or many people. The application of this value is implemented in the Village Fund budget planning. For example, villages and communities create village programs based on community needs as well as based on mutually agreed upon priority scales, not based on personal interests or groups of people alone. This explanation is in accordance with the statement of the village chief, namely:

“Sesuai dengan penjelasan tadi, kami selaku perangkat desa melibatkan BPD, tokoh masyarakat, juga perwakilan warga dalam penyusunan dan pelaksanaan anggaran Dana Desa berdasarkan kebutuhan masyarakat dengan tetap pada skala prioritas, mana yang lebih harus didahulukan dengan kesepakatan bersama...”

The results of the interview above can conclude that the Village Fund budget planning process in Talaga village is based on the principle of mutual agreement. This Village Fund budget planning involves community leaders, representatives of each hamlet, as well as the Village Supervisory Board as supervisors in the Village Fund budget management process. Talaga Village in carrying out the Village Fund budget planning process is in accordance with Article 33 paragraph 1 [20] namely the planning and design of Village APB based on mutual agreement.

c. *Ngeduk Cikur Kedah Mitutur, Nyokel Jahe Kedah Micarek*

Ngeduk cikur kedah mitutur, nyokel jahe kedah micarek has the meaning of digging kencur must speak, biting ginger must speak in conversation. This exhortation means that everyone is expected to always be honest and not take away the rights of others. The meaning of this advice excerpt can be a basis, as well as a guide in acting and behaving in community life. Honest deeds will have a very good impact, where people will have a safe and peaceful life, not betraying each other. Then, the suggestion not to take away the rights of others can also prevent someone from cheating on what they do and on what others have.

This honesty value is a basic value of goodness that must be possessed by every individual, it must also be implemented in all aspects of life, both in community life and in the process of implementing and administering the Village Fund budget. [21] states that the value of honesty is the initial stage in accountability. The value of excerpts that have the meaning of honesty is reflected in the process of life in the Talaga village community, as well as at the stage of implementation and administration of the Village Fund budget. As stated by Talaga village community leaders, namely:

“...kudu jadi jalmi jujur, sanaos jujur teh sesahnya, tapi kudu diusahakan, dibiasakeun. Jujur dina sahari-hari, dina usaha oge kedah jujur, jalmi anu jujur mah pasti salamet, parentah jujur teh tos aya ti jaman nabi adam diciptakeunnya, neras ka rosul urang, neras ka aki nini urang, utamana mah urang Sunda, kudu jujur, bageur, bener...”

The above statement explains that as humans must have an honest nature and attitude in everyday life, honest in working, trading and others. Every human being who behaves honestly will certainly have a good and safe life. This honest exhortation or command has existed since humans were created, as the basis of good values in social life. Especially in Sundanese society, this recommendation of honesty value has existed since the ancestors and is very attached to Sundanese

society. [22] stated that Sundanese society has moral values and religious character as well as honesty contained in the Sewaka Darma text which is advice and advice.

This honesty value must not only be owned by the community, but a leader is also important to have an honesty value in his leadership. It is said that one of the ideal leader characters must have an honest character [23] Likewise with the head of Talaga village, as a leader, the head of Talaga village strives to be able to carry out his mandate and responsibilities honestly. In accordance with the statement of the head of Talaga village, namely:

"...jujur poin pertama yang harus kita miliki. diterapkan, diamalkan, jujur dalam hal apapun, jujur dalam hidup bersosial, dalam bekerja, apalagi kami disini mempunyai amanah, tanggung jawab yang besar di desa untuk mengelola anggaran yang diberikan pemerintah untuk warga desa.."

The statement of the village head above reflects that the village head highly appreciates and upholds the value of honesty in community life as well as in the process of managing the Village Fund budget, especially in the stages of budget implementation and administration. This honesty value can prevent the activity implementation team as well as village officials in carrying out village activities from fraud that can occur. The village secretary added that:

"Kejujuran itu sebagai dasar, bisa juga sebagai pencegahan dari perbuatan-perbuatan kecurangan, di kehidupan sehari-hari kita harus jujur mau dari ucapan, perbuatan, apalagi kita dalam melaksanakan semua program-program, khususnya saya dan tim pelaksana kegiatan berupaya untuk menjalankan semua kegiatan dengan jujur dan terbuka dengan masyarakat..."

The explanation above can be understood that in the process of implementing village activities, village officials try to carry out activities honestly and openly to the community. Openness and honesty in the implementation of this activity is also reflected in the village forming an activity implementation team consisting of community representatives who are usually represented by the head of the hamlet in each area of their respective hamlets. This explanation is reinforced by the statement of one of the residents of Talaga village, namely:

"...salah sahiji buktos kanggo nagalaksanakeun program desa anu terbuka teh merenannya neng, satiap kagiatan teh desa ngalibatkeun warga, bade ti tokoh agama, ketua RT, sareung panitiana oge aya anu ti masarakat, contona kamari aya kagiatan ngaleureskeun jalan, muhun anggaran namah ti desa, mung masarakat oge ngiring ngabantosan ku tanaga..."

One of the villagers explained that in carrying out village activities or programs, the community is involved in the implementation of its activities. The community involved are religious leaders, RT leaders, and committees in one activity involving ordinary people. Although the community did not help in funding, but the community participated and helped with manpower. This community involvement in the process of implementing village activities is very important, because one of the principles of village financial management is based on participatory principles [20].

In addition to the process of implementing activities, the value of honesty is also very important needed in the process of administering the Village Fund budget. [24] concluded that one of the potential frauds in village financial management is disciplinary action in the budget administration process. This disciplinary action can be eliminated and will not even occur if there is a value of honesty in someone who has his duties and responsibilities.

d. *Cikaracak Ninggang Batu, Laun-Laun Jadi Legok*

Cikaracak ninggang batu, laun-laun becomes legok has the meaning of continuous water droplets that hit a stone then over time it will be penetrated by the water droplets. This quote is a suggestion that means that when we do small things that are considered to have no impact, but with perseverance the small things we often do will definitely have an impact. In short, this excerpt of advice gives advice that in carrying out work or anything must be diligent or tenacious.

The above excerpts of the recommendations are in accordance with the Village Fund budget administration process, because when carrying out administration, they are required to be diligent and thorough. This advice applies to every human being, as well as to a head of financial affairs who has very important duties and responsibilities. This diligence can help to produce good and timely Village Fund budget reports. As the head of financial affairs said:

"...harus rajin, harus tekun, apalagi dalam pencatatan penerimaan dan pengeluaran atau realisasi anggaran, penatausahaannya, dari mulai tadi bku, pembantu bank dan lainnya kita harus teliti karena selisih satu rupiah saja kan jadi repot ya, meskipun ada aplikasi juga tapi tetep harus teliti input laporannya..."

Based on the explanation of the head of financial affairs above, it can be understood that in carrying out his duties and responsibilities to administer the realization of the Village Fund budget, there is a value of diligence and accuracy. Because with accuracy and diligence can minimize errors in budget administration. According to [25] accuracy can minimize the occurrence of errors in the future.

Kudu Nyanghulu ka Hukum, Nunjang ka Nagara, Mupakat ka Balarea in Talaga Village Fund Budget Reporting and Accountability

Kudu nyanghulu ka hukum, nunjang ka nagara, mupakat ka balarea It means that it must lead to the law, to the foot of the state, to agree with the people. This quote has the meaning of recommendation, which must uphold the law, stand on state provisions, and agree to the will of the community. The meaning of this quote can be a guideline for every citizen to be able to stick and stand on state rules, obey the law, and also agree on the hopes or desires of the community.

This recommendation can be a guideline for village heads as well as village officials in the reporting and accountability stages of the Village Fund budget. Because the first point of this recommendation is that it is expected to obey the law and all the rules that have been made by the government. In the reporting process and budget accountability, the Village Fund will be in accordance with the applicable laws and regulations if the village head and village officials have guidelines on this recommendation. The head of Talaga village has principles in accordance with the

recommendation's *kudu nyanghulu ka hukum, nunjang ka nagara, mupakat ka balarea*, In accordance with the statement of the village chief, namely:

"...apapun juga harus sesuai aturan yaa, apalagi dalam proses pengelolaan anggaran khususnya pelaporan dan pertanggungjawaban, desa sudah sesuai dengan aturang yang berlaku, saya dan rekan yang lain dalam pengelolaan anggaran selalu berdasarkan arahan dari diatas tanpa menghilangkan kebutuhan dan kepentingan masyarakat..."

The statement of the village head above shows that the Village Fund budget management process is in accordance with applicable regulations. This is also evidenced from the reports made, then the submission of reporting and accountability in accordance with Permendagri Number 20 of 2018 that village heads must submit reports accountability of semester reports and annual reports to the Regent/Mayor through the Sub-District.

CONCLUSION

Based on the results of the research that has been conducted, it can be concluded that the role of Sundanese recommendations and prohibitions in managing the Village Fund budget in Talaga Village, Caringin District, Sukabumi Regency can be concluded as follows:

1. Village Fund allocation management in Talaga village consists of five stages, namely planning, implementation, administration, reporting, and accountability of funds. This stage is in line with the provisions of Permendagri Number 20 of 2018 concerning Village Financial Management Procedures. In the planning stage, the application of the principle of participation becomes the foundation, which is reflected through community participation in the Dusun Deliberation (MusDus) and participation in village activities. In addition, the deliberation process is also a forum for the village government to receive input from the community regarding development plans in the village and involve the community in the implementation of village projects. At the implementation and administration stage, administration has been carried out in accordance with village financial management guidelines, while still applying the principles of budget participation and discipline. In the final stage, namely reporting and accountability, the accountability process is carried out directly. To interested parties, there is reporting carried out through information boards to inform the realization of the APBDes. This report is also prepared every semester and annually, which is then submitted to the Regent through the Sub-District. In addition, in the management of the Village Fund budget in general, the potential for fraud is not found, this is due to the existence of cultural values that are imprinted into strong local wisdom, which is lived by villagers and Talaga village officials.
2. *kudu silih asih, silih asah jeung silih asuh* and *larangan ulah nyolok mata buncelik* has an important role in the planning stages of the Village Fund budget. This exhortation has the meaning of loving, teaching, and caring for each other. The prohibition quote has the value of not being able to do actions with the intention of humiliating others or disrespecting others. These values strengthen the community and village apparatus in village

development planning based on community interests, not for personal interests nor in village deliberations to respect others.

3. *ngeduk cikur kedah mitutur, nyokel jahe kedah micarek dan cikaracak ninggang batu, laun-laun jadi legok* becomes the basis for the implementation and administration of the Village Fund budget. This quote has meaning in every process of life must say and do honestly, as well as encouragement to do something tenaciously or diligently. This value of honesty and diligence becomes the basis and strengthens at the stage of budget implementation and administration, so that it will result in good and appropriate budget implementation and administration.
4. *nyanghulu ka hukum, nunjang ka nagara, mupakat ka balarea* implemented at the reporting and budget accountability stage of the Village Fund. This quote has the meaning of exhortation to obey the law and agree for the benefit of society or the public. This value is firmly held by the head of Talaga Village, as evidenced by the planning process to accountability in managing the Village Fund budget in accordance with applicable guidelines and laws and regulations as well as decision making based on community interests.

LIMITATIONS

Researchers propose recommendations and limitations that exist for the purpose of future improvement. This research is qualitative and adopts a realist ethnographic approach, so there are several limitations that need to be considered. First, the findings of this study only focused on one village and had limited research time. Second, although this study applied triangulation in data collection and analysis, there is the potential for bias due to the nature of the researcher's subjectivity and the limited data available. The results of interviews, images, and data may be misinterpreted. However, this should not be a problem considering that any research approach is basically inseparable from subjectivity bias. For this reason, it is expected that future researchers can expand the object of research and apply variations in different recitation values. For Talaga village, it is hoped that it can continue to maintain and increase community involvement in efforts to advance village development. It is also important to preserve the values of nukilan wisdom in Sundanese culture, both in the aspect of village fund management and in daily activities.

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