



ISSN 2809-929X (Print)
ISSN 2809-9303(Online)

Journal of Social Commerce

Vol. 2 No. 3, 2022 (Page:127-134)

DOI: <https://doi.org/10.56209/jommerce.v2i3.36>

Analysis of Local Culture Actualization on Village Fund Management

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Article History

Submitted: 19 July 2022,
Revised: 30 August 2022,
Accepted: 13 September
2022

Keywords

Local Culture,
Fund Management,
Actualization

Abstract

This research tries to evaluate the extent to which local culture impacts the financial management of villages. This research was done using a qualitative methodology. The author of this research collected data via observation, interviews, and documentation. These methods allow the author to have an intimate awareness of the field's circumstances. According to the findings of this research, the local administration has a comprehensive awareness of the cultural norms and values of the community. The incorporation of regional cultural norms into village financial management has a good effect. This is carried out to deter dishonesty, illegal activity, and greed. The administrative officials of the village are able to conduct themselves in a more fair and trustworthy manner while maintaining a tough and responsible posture. Since the principles of openness, accountability, and participatory management have been adopted, the administration of the fund has been very effective.

Introduction

As a consequence of both the development of globalization and the transformation of the character of society as a whole, local values have been eroded in part as a result of the dominance of a foreign culture that is not indigenous to the area (Ozer et al., 2019). This process occurs behind everyone's backs, and as a consequence, the harm that may be caused is a weakening of the ethics and morals of society in living life in society and in government. This cultural value ought to serve as a guide for acting and behaving in life; yet, at the current moment, it is only confined to lay knowledge (Scott et al., 2018). Ironically, the local cultural values that are at risk of being destroyed are those that are not protected by the management of the village. As a result of this, the objective of re-establishing cultural identity is one that is not just the responsibility of the younger generation, but also of all parts of society and the government.

As a consequence of this, the function of the village head, who is the top leader in the village, is essential in order to maintain and put into practice the principles and lessons that are

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associated with the local culture in the area. When it comes to the management of the community as well as the finances of the village, this is done to make certain that the head of the village always acts in a manner that is just, honest, and authoritative (Shaleh, 2021). In addition to extending ongoing invitations to members of the community to continue the preservation of cultural heritage, the Village Head is obligated to engage members of all strata of society, particularly the younger generations, in order to ensure that they continue to instil regional values in the day-to-day life of the community. In other words, the Village Head is responsible for ensuring that members of all generations continue to instil regional values in day-to-day community life (Archer, 2018).

The program for the village fund is a demonstration of trust on the part of the central government in the capability of the village administration to formulate and carry out programs in the village that are tailored to the needs of the community (Kurniasih & Setyoko, 2019). This trust is displayed in the form of a demonstration of faith in the program for the village fund. Village funds are intended to increase both the well-being of rural communities and the degree to which equality is present in the development that is carried out in villages. This will be accomplished through the provision of improved public services, the advancement of village economies, the reduction of development gaps between villages, and the strengthening of village communities not only as objects but also as subjects in development (Yuniarto et al., 2021; Arifin et al., 2020).

This will be accomplished through the provision of improved public services, the advancement of village economies, the reduction of development gaps between villages, and the advancement of village economies (Van Gevelt et al., 2018). The efficient management of financial resources throughout the development process, at both the federal and regional levels, is a crucial component in guaranteeing the successful delivery of development at both of these levels. Accounting is one of the most important topics of study, and precise and detailed government accounting is necessary for the financial administration of a village (Moşteanu et al., 2020). That in the process of managing the Village Fund Allocation, there must be transparency, accountability, and participation of the public for public monies that will be handled by the government. This must be done in conjunction with the Village Fund Allocation. These are the criteria that must be met in order for the government to be granted access to public monies (Iznillah & Basri, 2018).

If the local wisdom on the management of village finances cannot be obtained, then the possibility for corruption in the cycle of managing village funds will be overwhelming. This is owing to the fact that traditional values are a sort of local wisdom, and when adhered to, these good values may lessen the likelihood of corruption within a community that otherwise has a high level of cultural integrity. Traditions that are regularly practiced are the source of the ideals of local wisdom that are currently in existence (Zeho et al., 2020).

It has been asserted that the supervision of the budget management of the village fund is pretty great, which is in accordance with the principles of good governance. The concept of good governance is used to frame the presentation of these guiding principles. Beginning with the planning stage and continuing through the implementation stage and the accountability stage, we have implemented administrative and financial management processes that are in accordance with the principles of good governance (Alkaraan, 2019). These processes began with the planning stage and continue through the accountability stage. We have made this a top priority, despite the fact that there are still certain issues that need to be resolved. Given that the local culture does have some effect, it would be an interesting area of investigation to uncover how much of an impact that culture has on the governance of the village (Gamayuni, 2020).

Methods

The descriptive qualitative research method was used for this investigation. This study investigates the ways in which local cultural values might be put into practice by the leadership of village governments, especially in the context of village budget management. In the course of this inquiry, the practice of choosing informants using a process known as probability sampling was carried out. The approach of gathering the necessary information for this study included the use of the methods of observation, interviews, and documentation (Alase, 2017; Cypress, 2018). This examination is qualitative in nature and makes use of the phenomenology approach as its technique of inquiry. Information is gathered through doing in-depth interviews with a variety of diverse sources and maintaining extensive documentation of these encounters. This study makes use of a descriptive method of research since it is strongly linked to the symptoms that appear around the research and ongoing occurrences with the current situation (Sagbakken et al., 2018).

Results and Discussion

Understanding Local Cultural Values in Government Leadership

Local cultural values in Ledu-ledu village have been maintained by the village administration for a significant amount of time; as a result, traditional stakeholders have been able to pass these cultural values down through the generations (Samanlangi et al., 2021). As a result, the governing body of Ledu-ledu village has a profound and deep regard for the cultural values that are fostered there and continue to develop. As was said by the head of the village throughout the course of the interview, the lessons that were passed down from the traditional stakeholders in the past were *adele* (fair), *lempu* (honest), and *getting* (steadfast), all of which must be implemented by the leaders of the village government (Saleh et al., 2019; Misbach, 2020).

Adele (Fair)

This is an activity or conduct that does not discriminate against anybody, does not take sides, and is generic in nature. The local values that *Adele* teaches are very significant lessons that any village leader should comprehend, and they may serve as the foundation for carrying out the mandate. As a result, every leader has the ability to be just with regard to the responsibilities they have been given. According to the findings of interviews conducted with a number of informants for the purpose of gaining a better understanding of *Adele's* concept of value, a number of informants indicated that they understood *Adele's* concept only literally or literally, rather than on the basis of the meaning of *Adele's* concept value (Irwan, 2017). But other than that, the leader of the community, also known as the village head, grasps the significance of *Adele's* idea and appreciates its worth.

Lempu (Honest)

May be seen as an attitude of accepting things as they are, not lying, being trustworthy in the performance of obligations, and being open regardless of the circumstances. both the leaders of the government and the authorities of the villages are required to be honest and not misuse the power they have in order to prevent corruption. The understanding regarding the concept of *Lempu* value is the same as *Adele's* concept, as shown by the findings of interviews with several informants, where some informants only state the meaning but do not understand the

meaning of the local value (Tati, 2018). However, not all leaders who are included by the author as informants are considered to not understand, and it turns out that someone still understands.

Getting (steadfast)

One way to understand it is as a mentality that tenaciously maintains one's stance, faithfully adheres to the guidelines that have been established, and resolutely chooses one's courses of action. As a result, the local government of the village has to take a steadfast position on all issues and in all affairs, so that any obligations that are delegated may be reliably carried out. Based on the findings of interviews conducted with a number of different informants about the comprehension associated with the idea of obtaining in addition to the worth of *adele* and *lempu*. The concept of the worth of obtaining that has been provided by some of the government officials in Ledu-ledu Village for the purpose of this research is only that of a layperson. They are unable to fully interpret based on the ideas that are being taught, yet some informants comprehend both the concepts and the implications of this acquiring value.

The local cultural values of *adele*, *lempu*, and obtaining are highly essential value concepts that the government officials of Ledu-ledu Village need to understand and even put into practice. This is particularly true for the village. This is a kind of venerable inheritance passed down from traditional stakeholders of the past, who not only have the ability to instruct others on moral principles, but also provide a foundation upon which good governance may be achieved while still depending on the cultural norms of the community (Suri & Chandra, 2021).

Explaining that culture is a complex totality that includes information, beliefs, arts, morality, laws, conventions, and other skills that a person obtains as a part of society is essential to a more in-depth comprehension of the concept of culture (Huda, 2018). Traditional marriages (*padoe*, Bugis, Toraja, and others), traditional dances (*Dero*), which are shaded by village traditional institutions, this traditional marriage is a sign of local wisdom where a marriage is based on customary rules that apply in the local community. In Ledu-ledu Village itself, there are many customs and other forms of local wisdom that have long developed in the community. These include the existence of traditional marriages (*padoe*, Bugis, Toraja, and others). These guidelines are a representation of beliefs and standards that have been established. The practice of this traditional marriage is carried out not just as a way to ensure the continuation of a culture but also because it has religious significance. There is a traditional dance known as the *Dero* that is performed at traditional wedding parties. This dance has become a custom that is carried out at key occasions, including weddings, which are among the most important events. The *Dero* dance is an expression of thanks to God that is done by more than one person or performed jointly. It is meant to reflect pleasure or happiness and is performed by more than one person (Sunarti et al., 2022).

Village Government Leadership in Actualizing Local Cultural Values

Actualization, when broken down into its component parts, may also be understood as implementation or application (Du et al., 2019). In the process of applying local cultural values, particularly in Ledu-ledu Village, the government of the village naturally works to preserve and develop the already-present local cultural values. Specifically, it does this by directing and also guiding the community to comprehend and uphold the cultural values that are present in Ledu-ledu Village. This is especially important in Ledu-ledu Village.

The administration of Ledu-Ledu Village already has an understanding of the significance of the local cultural values. As a result, putting it into practice within the leadership of the village administration is of the utmost importance. The role of community institutions, one of which is the Village Consultative Body, which is always involved in every cultural activity, protecting

the aspirations of the community, and also inviting institutions and traditional leaders to participate in the design of our village regulations comes next.

This demonstrates that the local administration and the institutions of the village have adopted values from the local culture and are still working to preserve the culture as it is. Despite the fact that the community is still robust, those who have traditionally had stakes in it place a high value on cultural heritage.

Local Cultural Values in Village Fund Management

The administration of the village fund is a fund that the government has a legal obligation to provide to the village. As a leader, and particularly as the head of the village, it is natural for him to utilize village finances to meet the needs of his community (Watts et al., 2019). Additionally, he is responsible for reporting how village funds have been used. Local cultural values that have been implemented by earlier iterations of the village government, such as *adele* (fairness), *lempu* (honesty), and getting things done, are some of the elements that play a role in determining how the current village government handles the administration of village funds (steadfast). In order to influence and prevent corruption, crime, and greed, the governing body of the village employs these locally significant cultural values in the management of the town's financial resources.

In terms of the incorporation of regional cultural norms into the administration of village finances, it goes without saying that both the government and the officials of the village are aware of the cultural norms that are utilized, namely for the purposes of increasing fairness and honesty as well as establishing a resolute and accountable stance. The administration of the village might benefit from this in a number of ways.

Transparency

The planning, the execution, and the administration of the concept of transparency that is carried out by the government of the Ledu-ledu village in reference to the management of village money (Alessandro et al., 2021). When it comes to the administration of village money, it is necessary to be transparent and include the community in discussions regarding the village budget. This ensures that the community is informed about the kinds of pursuits that the village government intends to investigate. According to a number of interviews, the efforts made by the administration of the village to be more transparent, namely by inviting a number of institutions located inside the community, are an attempt to be more open.

Accountability

It should come as no surprise that reporting and accountability are components of the idea of accountability in the administration of village finances (Muchlis et al., 2019). The government of Ledu-Ledu Village has put into practice the accountability principle in a manner that is compliant with all of the relevant policies and legislation. The existence of a checking account, the generation of an Accountability Report, and the reporting of each activity accompanied by a receipt that has been approved by the village secretary are all essential components of the accountability system that the village government employs in the management of the village's financial resources. The village's money, as well as their use of those funds, must be accounted for and reported in line with the processes and rules that are already in place. This must be supported by documentation of activities and reports on those activities.

Participatory

Because members of the Ledu-ledu Village community who are participating in the administration of village funds may provide suggestions and choices that are relevant to the village fund budget, it is of course very vital for the community to be involved in this process

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(Kadir & Idris, 2021). Other types of engagement in Ledu-ledu Village, carried out by the village community, include aiding in the development of the village, the building of drainage, mutual collaboration, and other social and physical activities.

Conclusion

The application of local cultural values, especially in Ledu-ledu Village, has implemented local cultural values and is still preserving the existing culture, village government leaders preserve their local culture by always being involved in every cultural activity, guarding community aspirations and also in designing village regulations. institutions and traditional leaders. The value of local culture in the management of village funds in Ledu-ledu Village is quite good, because it has implemented the principles of transparency, accountability and participatory. In the principle of transparency, the Ledu-ledu Village government is open by informing and involving village institutions and the community in budget meetings which will be managed by the village government. In the principle of accountability, the Ledu-ledu Village government has implemented it in accordance with established procedures and regulations. And in the participatory principle, the Ledu-ledu Village government is enough to involve the community to help manage village funds, both social and other physical activities.

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