

Analysis Of Village Fund Management In Supporting The Posi Village Goals Sustainable Development Program

Shopiah¹, Halim Usman², Abid Ramadhan³

¹Accounting, University Muhammadiyah Palopo, 91922, Indonesia

²Accounting, University Muhammadiyah Palopo, 91922, Indonesia

³Accounting, University Muhammadiyah Palopo, 91922, Indonesia

Corresponding Author Email: shopiah@student.umpalopo.ac.id

Abstract

This study aims to determine the extent of village fund management in supporting SDGs. Analyzing the management of village funds in supporting SDGs is important considering the role of the village as the closest entity to the community. Therefore, an in-depth understanding of how village funds are managed and how village funds support the SDGs program is needed. This research uses Qualitative methods, where this research describes the data that researchers have collected, including data from interviews and documentation during the research. The location in this research is Posi Village, Bua Sub-district, the research was conducted using informants including the village head, village secretary, treasurer, village facilitator, apparatus, hamlet head, and local residents. The results of this study indicate that Posi Village has implemented the Sustainable Development Goals SDGs program using village funds where the SDGs budget in Posi Village in 2021 is IDR 51,610,300, in 2022 it is IDR 20,160,000 and for 2023 it is not budgeted in Posi Village, 15 SDGs program objectives are carried out while 3 SDGs program objectives, namely consumption and production of environmentally conscious villages, climate change capture villages, and villages caring for the marine environment are not carried out.

Keywords: Village Fund Management, SDGs Program

1. Introduction

Sustainable Development Goals (SDGs) is a global action plan to eliminate poverty, close inequalities, and protect the environment that has been agreed by world leaders. The SDGs have 18 goals and 169 targets that are expected to be achieved by 2030 [1]. Indonesia is one of the countries that plays an active role in determining SDGs targets nationally [2] to help achieve national SDGs, village officials implement village SDGs. The goal of village SDGs is to achieve equitable village economic growth through coordinated efforts. A well-designed introduction should be able to provide answers to several essential questions, such as the statement of the problem to be solved, the state of the art of previous efforts to address the issue, identification of aspects overlooked by previous researchers or unexplored potential, presentation of the proposed conceptual framework to fill gaps or address aspects overlooked by previous researchers, and explanation of the main objectives of the research.

Village funds are financial resources that come from the government, both central and regional, which are allocated to support the development and welfare of communities in rural areas [3]. Village funds are one of the means used by the government to divide the rural economy, improve community welfare, and encourage equitable rural development. Thus, if the budget is managed properly and trustfully, the results of village autonomy activities, especially community empowerment, will be clearly visible [4]. Village funds have great potential in supporting various aspects of the SDGs, such as alleviating poverty, improving education, health, food security, infrastructure, and environmental protection [5]. Therefore,

efficient, transparent, and sustainable management of village funds is key to achieving the Sustainable Development Goals (SDGs).

Analyzing the management of village funds in supporting SDGs is important given the role of villages as the closest entity to the community. Villages are the place where development policies must be implemented concretely. Therefore, village funds have an impact that is directly felt by villagers [6]. Therefore, an in-depth understanding of how village funds are managed and how they support SDGs programs is needed.

In order for the entire community to benefit equally from village finances, the Village Office must be able to utilize them equally in terms of village money management techniques in supporting SDGs programs. Implementing village development, which includes community empowerment, promoting economic growth of village communities, and infrastructure development, is the main objective of village funding.

In the context of this analysis, the author will explore various aspects including transparency, accountability, community participation, use of information technology, and good governance in the management of village funds. In addition, it will also consider the challenges that may be faced in managing village funds, including issues of corruption, inequality of access, and sustainability of resources. Therefore, this study aims to determine how village funds are managed in supporting village SDGs in Posi Village, Bua Sub-district, Luwu District, South Sulawesi Province. The findings of this research are expected to provide solutions that can improve the effectiveness and efficiency of village fund management in supporting the achievement of village SDGs, especially in Posi Village. Thus, villages everywhere can strive to advance sustainable development/SDGs that benefit all villages and communities in line with the vision of the SDGs.

2. Methodology

Descriptive research with a qualitative approach is the type of research used in this study. This research describes the data that researchers have collected, including data from interviews and documentation during the research. The location in this research is Posi Village, Bua Sub-district, the research was conducted using in-formants which include the village head, village secretary, treasurer, village facilitator. This research uses interview instruments derived from 18 SDGs goals, three of which are not included, namely Consumption and production of environmentally conscious villages, climate change capture villages, and villages care for the marine environment because posi village is a village whose area is 100% land expanse that has an altitude above sea level and has a community with a high level of environmental awareness and good climate change so that the three SDGs goals are not programmed.

In this research, documentation, observation, and interviews were used as data collection methods. Short descriptions, charts, relationships between categories, and visual and other aids were used to present the RAPB financial report data. Making inferences about the meanings that emerge from the data by first describing, clarifying, or validating the data to be interpreted in a qualitative narrative.

3. Result and Discussion

3.1. Result

Description of the Research Area

Posi Village has an area of 26.01 m² with a population of 1,824 people spread across 7 hamlets, namely pollo padang hamlet with a population of 277 people, rante hamlet with a population of 190 people, bangkudu hamlet with a population of 383 people, salubua hamlet with a population of 155 people, salutarra hamlet with a population of 96 people, malutu hamlet with a population of 444 people, pabbatang hamlet with a population of 212 people.

- The north is bordered by Palopo City.
- The south is bordered by Tiromanda Village, Puty Village, Bukit Harapan Village.
- The east is bordered by Tiromanda village.
- The west is bordered by Bastem sub-district.

Village Fund Management

Village fund management is part of village financial management in the APBDesa, including planning, implementation, administration, reporting and accountability. All of these processes are carried out by the village government accompanied by a team of assistants from the government, as well as community participation in the supervision of village funds. Regent Regulation (PERBUP) of Luwu Regency Number 13 of 2016 concerning the procedures for the distribution and determination of the details of village funds for each village in Luwu Regency for the 2016 fiscal year.

Based on an interview with Mr. Massanja as the Village Treasurer regarding how the process of planning activities in using village funds and what obstacles are faced in managing village funds?

"The planning of village fund activities is carried out with village musrembang, from this musrembang mi later produces a program of development activities contained in the APBDes. The obstacle in managing village funds is the lack of village officials who know how to manage village funds, so guidance is needed to increase knowledge and skills in managing village funds".

So the planning of activities in using village funds in Posi Village is carried out through the Village Development Plan Deliberation (Musrembang Desa), which through this Musrembang will produce a program of development activities contained in the Village Budget (APBDes), but in managing village funds there are obstacles faced, namely the lack of Village Resources who manage Village Funds so that guidance is still needed to increase knowledge and abilities in managing Village Funds.

The next interview is about the process of the implementation team in carrying out activities to use village funds and how the supervision provided by the village and sub-district governments in the use of village funds?

"The village implementation team carries out the activities based on the RAB that was agreed upon, so that they are assisted by the clerks in carrying out the procurement of goods and services, which helps the village government in supervising the use of village funds, namely the BPD."

The process of the implementation team in carrying out activities to use village funds in Posi Village is based on a predetermined RAB and assists the Kasi / Kaur in carrying out / procuring goods / services and the form of supervision provided by the village and sub-district governments in the use of village funds is supervised by the BPD.

The next interview was about how open the village government is with the community regarding the planning of the use of village funds and how the village government processes the input or reports given by the community?

"The village government here is open with the community about planning the use of village funds by installing billboards of the village budget in front of the village office. If there is input from the community, we here accept the report, whether it is bad or not, then it is discussed".

In terms of openness of the village government with the community regarding the planning of the use of village funds, one of them is by displaying the Village Budget using billboards installed in front of the village office. The village government's attitude towards input or reports provided by the community is to accept the input, and regarding the reports given, whether bad or not, the government will deliberate together regarding the report,

Based on the results of the interview with Mrs. Dewi as the Secretary of Posi Village regarding when the SDGs began and the budget, she said that

"The SDGs started here in 2022 and the budget entered since 2021 amounting to IDR 51,610,300, in 2022 it was IDR 20,160,000 but in 2023 there was no budget at all".

In the next interview, how is the SDGs data collection system and its obstacles and what SDGs programs are running?

"The SDGs data collection system is carried out every 6 months, the obstacles are such as having to dig deeper into the income and work of residents. The SDGs program that is running here is not bad, there are programs without poverty, hunger, education health, gender, employment, clean energy, equitable economic growth, infrastructure, inequality, settlements, environment, peaceful villages, development, and institutions".

So based on the interview above, the SDGs budget in Posi Village in 2021 is IDR 51,610,300, in 2022 it is IDR 20,160,000 and for 2023 it is not budgeted. However, SDGs in Posi village have only been implemented since 2022 where SDGs data collection is carried out every 6 months. However, there are obstacles in the implementation of data collection, namely the need to dig deeper into the community's income and occupation to get accurate information. Of the 18 SDGs, only 15 are implemented by Posi Village, namely no poverty and reduced inequality, villages without hunger, healthy and prosperous lives, quality education, gender welfare, decent work and economic growth, clean and renewable energy villages, equitable village economic growth, village infrastructure and innovation according to needs, reduced inequality, safe and comfortable village residential areas, western environmental care villages, peaceful villages with justice, partnerships for village development, and dynamic village institutions and adaptive village culture.

The interview with Mr. Abbas as the village facilitator regarding how community participation in realizing the SDGs?

"We are here, the apparatus is invited by residents to participate in realizing the SDGs, the way they are invited during the planning and decision-making process for things that will be done, but there are also people who understand and do not understand about the SDGs".

So, based on the interview above, the village government has invited the community to participate in realizing the SDGs by involving the community in the planning and decision-making process for things to be done regarding the SDGs, but there are some people in Posi Village who do not understand the SDGs.

As for other interviews regarding the reasons why SDGs are carried out and how is the timing of the SDGs program?

"The reason is that the SDGs program is carried out so that the economy of Posi Village is maintained as well as the quality of the environment and development so that it is inclusive, For the timeliness, it is uncertain and the implementation process is fairly slow".

The Sustainable Development Goals (SDGs) program in Posi Village was implemented because the economy of the people in Posi Village can be maintained and sustainable, maintaining the quality of the environment and inclusive development. However, the timeliness of the SDGs program is uncertain and the process of implementing the SDGs in Posi Village is very slow.

The next interview was about whether the SDGs program in Posi Village has been in accordance with what was planned and what strategies are needed in the SDGs implementation process and are there any obstacles faced in realizing the SDGs program?

"The implementation is not smooth, all the implementation of the SDGs program is not as planned, the strategy needed is the need for people who really understand and understand SDGs activities. There are so many obstacles, it is difficult to visit every community house, the data on the community is not accurate, there is a lack of funds, there are also fewer competent people".

The implementation of SDGs in Posi Village is not running smoothly, all the implementation of the SDGs program has not been in accordance with what was planned, because there are obstacles, namely access that is so difficult to visit every community's house, there are some communities whose data is not accurate, limited budget, lack of competent human resources, and no internet network. In realizing the SDGs program in Posi Village, human resources who really understand and understand the SDGs program are needed.

No	Nama Program	Mendukung SDGs (Desa Ke-	Target Capaian Tahun										Prakiraan Biaya	
			2022	2023	2024	2025	2026	2027	2028	2029	2030	Jumlah (Rp)	Sumber	
1	Tingkat kemiskinan desa mencapai 0%	1	820	717	615	512	410	307	205	102	0	Rp	922,000,000	Pemda
2	Tingkat kemiskinan ekstrem desa mencapai 0%	1	553	276	0	0	0	0	0	0	0		829,000,000	Pemda
3	Persentase warga desa peserta SISN Bidang Kesehatan mencapai 100%	1	658	691	724	757	790	823	856	889	922		297,000,000	Pemda
4	Persentase warga desa peserta SISN Bidang Ketenagakerjaan mencapai 100%	1	22	39	55	71	88	104	120	137	153		147,000,000	Pemda
5	Keluarga miskin penerima bantuan sosial mencapai 100%	1	69	78	86	94	103	111	119	128	136		75,000,000	Pemda
6	Individu miskin mendapat layanan kesehatan mencapai 100%	1	144	153	162	171	180	189	198	207	216		81,000,000	Pemda
7	Individu miskin mendapat pendidikan SD mencapai 100%	1	15	29	44	59	73	88	103	117	132		132,000,000	Pemda
8	Individu miskin mendapat pendidikan SMP mencapai 100%	1	8	16	23	30	38	45	52	60	67		66,000,000	Pemda
9	Individu miskin mendapat pendidikan SMA mencapai 100%	1	8	15	23	30	38	45	53	60	68		68,000,000	Pemda
10	Individu miskin mendapat pendidikan lanjutan (D3, S1, S2, dst) mencapai 100%	1	63	126	189	252	314	377	440	503	566		566,000,000	Pemda
11	Keluarga miskin pengguna Listrik (PLN dan Non PLN) mencapai 100%	1	131	131	132	133	133	134	135	135	136		6,000,000	Pemda
12	Keluarga miskin dengan sanitasi layak mencapai 100%	1	110	113	117	120	123	126	130	133	136		29,000,000	Pemda
13	Keluarga miskin dengan hunian layak (subjektif) mencapai 100%	1	128	129	130	131	132	133	134	135	136		9,000,000	Pemda
14	Keluarga miskin dengan hunian layak (objektif) mencapai 100%	1	134	134	135	135	135	135	136	136	136		2,000,000	Pemda
15	Persentase bayi yang mendapatkan ASI Eksklusif mencapai 100%	2	4	7	11	15	18	22	26	29	33		33,000,000	Pemda
16	BPJS Kesehatan mencapai 100% penduduk	3	1144	1184	1223	1263	1303	1343	1382	1422	1462		358,000,000	Pemda
17	Unmet need pelayanan kesehatan mencapai 0%	3	117	103	88	73	59	44	29	15	0		132,000,000	Pemda
18	Prevalensi TBC mencapai 0%	3	5	5	4	3	3	2	1	1	0		6,000,000	Pemda
19	APK SD mencapai 100%	4	19	38	57	76	94	113	132	151	170		170,000,000	Pemda
20	APK SMP mencapai 100%	4	11	21	31	41	50	60	70	80	90		89,000,000	Pemda
21	APK SMA mencapai 100%	4	12	24	35	47	58	70	81	93	104		103,000,000	Pemda
22	APM SD mencapai 100%	4	19	38	57	76	94	113	132	151	170		170,000,000	Pemda
23	APM SMP mencapai 100%	4	11	21	31	41	50	60	70	80	90		89,000,000	Pemda
24	APM SMA mencapai 100%	4	12	23	35	46	58	69	81	92	104		104,000,000	Pemda
25	Rata-rata lama sekolah penduduk >20 tahun mencapai 12 tahun	4	8	9	9	10	10	11	11	12	12		4,000,000	Pemda
26	Median usia kawin pertama perempuan (pendewasaan usia kawin pertama) di atas 18 tahun	5	2	4	6	8	11	13	15	17	19		19,000,000	Pemda
27	APK SMA mencapai 100%	5	12	23	35	46	58	69	81	92	104		104,000,000	Pemda
28	Pekerja sektor formal minimal 51%	8	59	77	95	113	130	148	166	184	202		161,000,000	Pemda
29	Tingkat pengangguran terbuka 0%	8	146	128	109	91	73	55	36	18	0		164,000,000	Pemda
30	Angkatan kerja baru yang dilatih mencapai 100%	8	18	36	55	73	91	109	128	146	164		164,000,000	Pemda
31	Jumlah pekerja peserta BPJS Ketenagakerjaan mencapai 100%	10	89	127	166	204	243	281	320	358	397		347,000,000	Pemda
32	Terselenggara gotong royong antar penduduk berbeda agama, ras, golongan	16	345	441	536	631	727	822	917	1013	1108		858,000,000	Pemda
33	Kegiatan tolong menolong yang didasarkan pada ajaran agama	18	331	428	525	622	720	817	914	1011	1108		874,000,000	Pemda
												Rp	6,256,000,000	

Figure 1. List of SDGs for Posi Village



Figure 2. SDGs Program

3.2. Discussion

Objective 1: Villages Without Poverty

Village poverty levels will be implemented from 2022 to 2030 with a total budget plan of Rp 922,000,000 million. Village extreme poverty rate where the implementation plan is from 2022 to 2030 with a total budget of Rp 829,000,000 million. Percentage of villagers participating in SJSN in the health sector from 2022 to 2030 with a budget plan of Rp 297,000,000. Percentage of villagers participating in SJSN in the field of employment 789 people with a budget plan of Rp 147,000,000. Poor families receiving social assistance 924 people with a budget plan of Rp 75,000,000. Poor individuals receiving health services 1,620 people with a budget plan of Rp 81,000,000. Poor individuals receiving primary school education 660 people with a budget plan of Rp 132,000,000. Poor individuals receiving junior high school education 339 people with a budget plan of Rp 66,000,000. Poor individuals receiving high school education 340 people with a budget plan of Rp 68,000,000. Poor individuals receiving further education (D3, S1, S2) with a budget plan of Rp 566,000,000. Poor families using electricity (PLN and Non PLN) 1200 people with a budget plan of Rp 6,000,000. Poor families with proper sanitation 1108 people with a budget plan of Rp 29,000,000. Poor families with decent housing (subjective) 1,188 people with a budget plan of Rp 9,000,000. Poor families with decent housing (objective) 1,216 people with a budget plan of Rp 2,000,000. BPJS health membership facility with a budget of Rp 10,000,000 sourced from the kabupaten APBD/APBN. Development of religious harmony, namely intensive

mosque imams, village imams, bilal and khitab with a budget of Rp 61,200,000 sourced from village funds. Handling urgent matters with a budget of Rp 216,000,000 sourced from village funds.

Objective 2: Zero Hunger Village

Percentage of infants who get exclusive breastfeeding 165 people with a budget plan of Rp 33,000,000 sourced from village funds. Agricultural and livestock assistance, namely corn, cocoa and durian seedlings with a budget plan of Rp 6,000,000 sourced from village funds. Disaster management with a budget plan of Rp 25,000,000 sourced from village funds.

Objective 3: Healthy and Prosperous Village

BPJS health 1,726 people with a budget plan of Rp 358,000,000. Health services for 528 people with a budget plan of Rp 132,000,000. TB prevalence 24 people with a budget plan of Rp 6,000,000. Organization of village health posts (procurement of doctors/health workers) with a budget of Rp 54,000,000 sourced from the district budget. Additional health workers with a budget of Rp 21,000,000 sourced from village funds implemented in 2023. Family planning education with a budget of Rp 3,000,000 sourced from village funds. Posyandu organization (supplementary food, pregnant women class, elderly, and incentives) with a budget of Rp 4,255,000 sourced from village funds. Intensive posyandu cadres with a budget of Rp 16,200,000 sourced from village funds. Addition of posyandu cadres with a budget of Rp 5,400,000 sourced from village funds. Counseling and training in the health sector, namely socialization of nutrition for mothers and children with a budget of Rp 3,500,000 sourced from village funds. Cadre training with a budget of Rp 5,000,000 sourced from village funds. Exclusive breastfeeding counseling with a budget of Rp 5,000,000 sourced from village funds. Implementation of the health alert village (covid 19 fund) with a budget of Rp 67,447,520 sourced from village funds. Joint parenting or family development with a budget of Rp 3,600,000 sourced from village funds. Implementation of posbindu with a budget of Rp 3,600,000 sourced from village funds. Organization of PPKBD and sub PPKBD with a budget of Rp 7,500,000 sourced from village funds. Organization of stunting meetings (KPM) with a budget of Rp 15,000,000 sourced from village funds. Intensive KPM with a budget of Rp 8,400,000 sourced from village funds. Shopping for medical equipment with a budget of Rp 20,000,000 sourced from village funds.

Objective 4: Quality Village Education

Primary school APK 850 people with a budget plan of Rp 170,000,000. Junior high school APK 547 people with a budget plan of Rp 89,000,000. High school APK 456 people with a budget plan of Rp 103,000,000. APM SD 850 people with a budget plan of Rp 170,000,000. APM junior high school 454 people with a budget plan of Rp 89,000,000. APM SMA 520 people with a budget plan of Rp 104,000,000. Average years of schooling of population > 20 years 140 people with a budget plan of Rp 4,000,000. Construction of PAUD infrastructure facilities with a budget plan of Rp 150,000,000 sourced from village funds. Construction of library infrastructure, village reading park with a budget plan of Rp 200,000,000 sourced from village funds. Organizing village development with a budget plan of Rp 7,200,000 sourced from village funds.

Objective 5: Involvement of Village Women

Median age at first marriage for women (maturing age at first marriage) above 18 years 95 people with a budget plan of Rp 19,000,000. High school APK 520 people with a budget plan of Rp 104,000,000. Training and empowerment of women with a budget plan of Rp 3,500,000 sourced from village funds.

Objective 6: Water and Sanitation Adequate Village

Formal sector workers 1174 people with a budget plan of Rp 161,000,000. Open unemployment rate 656 people with a budget plan of Rp 164,000,000. New labor force trained 820 people with a budget plan of Rp 164,000,000. Installation of PDAM / tap water without water meters with a budget of Rp 500,000,000 sourced from village funds.

Objective 7: Clean and Renewable Energy Village

Installation of KWH electricity with a budget plan of Rp 15,000,000 sourced from village funds. Procurement of electricity poles with a budget plan of Rp 250,000,000 sourced from the district budget. Procurement of PLTS with a budget plan of Rp 135,000,000 sourced from village funds.

Objective 8: Equitable Village Economic Growth

Organization of village planning meetings or discussion of APBDes with a budget plan of Rp 3,393,000 sourced from the village fund allocation. Construction of an inn with a budget plan of Rp 1,000,000,000 sourced from the district budget. Construction of tourist access roads with a budget plan of Rp 1,000,000,000 sourced from the district budget. Construction of a permanent market with a budget plan of Rp 400,000,000 sourced from the district/provincial APBD. Construction of shops and grocery stalls with a budget plan of Rp 400,000,000 sourced from the district/provincial APBD. Cooperative/BUMDES development with a planned budget of IDR 175,000,000 sourced from village funds. Capital participation of BUMDES with a budget plan of IDR 50,000,000. Development of logistics services and post office with a planned budget of Rp 100,000,000 sourced from the district budget. Development of logistics services and post office with a budget plan of IDR 150,000,000 sourced from the APBN. Addition of credit facilities with a budget plan of Rp 500,000,000 sourced from the district budget.

Objective 9: Village Infrastructure and Innovation as Needed

Preparation of village planning documents with a budget plan of Rp 6,341,750 sourced from village fund allocations. Preparation of village financial documents with a budget plan of Rp 14,158,750 sourced from village fund allocations. Activities for filling, determining, loading, and dismissing village officials with a budget of Rp 5,000,000 sourced from village funds. Construction of facilities and infrastructure for the belajar studio with a budget of Rp 150,000,000 sourced from the district budget. Village road paving with a budget plan of Rp 3,000,000,000 sourced from the district budget. Pioneering farmer roads with a budget plan of Rp. 450,000,000 sourced from the district budget / village funds. Construction of a bridge with a budget plan of Rp 250,000,000 sourced from the district APBD/village fund. Construction of a bridge to the Perposaan tourist area with a budget plan of Rp 250,000,000 sourced from the district / village fund APBD. Construction of a rain garden with a planned

budget of Rp 95,000,000 sourced from village funds. Construction of road embankment with a budget plan of Rp 75,000,000 sourced from village funds. Procurement of irrigation gates with a budget plan of Rp 200,000,000 sourced from the district budget. Construction of river normalization with a budget plan of Rp 500,000,000 sourced from the district budget. Construction of a decker plate with a budget plan of Rp 150,000,000 sourced from village funds. Construction/rehabilitation/improvement of concrete rabat with a budget plan of Rp 3,000,000 sourced from the district budget. Construction of latrines for underprivileged families with a budget plan of Rp 187,500,000 sourced from village funds. Facilitation of public transportation with fixed routes with a budget of Rp 600,000,000 sourced from the kabupaten APBD. Procurement of pompanization of rice fields with a budget plan of Rp 25,000,000 sourced from the district budget. Construction of tertiary irrigation channels with a budget plan of Rp 168,68,000 sourced from village funds. Implementation of pilkades socialization, screening and selection with a budget plan of Rp 25,000,000 sourced from village funds.

Objective 10: Villages Without Inequality

Number of workers participating in BPJS employment with a budget plan of Rp 347,000,000. Organization of village meetings with a budget plan of Rp 4,694,000 sourced from the village fund allocation. Organization of village public information (posters, billboards, etc.) with a budget plan of Rp 8,600,000 sourced from village funds.

Objective 11: Village residential areas are safe and comfortable.

Construction / renovation / rehabilitation of uninhabitable houses, namely house renovation with a budget plan of Rp 225,000,000 sourced from the district / village budget.

Objective 15: Village Cares for the Land Environment

Construction of waste management facilities, namely the construction of waste disposal sites and landfills with a budget plan of Rp 50,000,000 sourced from the district budget / village funds.

Objective 16: peaceful village with justice

Development of a village information system with a budget plan of Rp 5,000,000 sourced from village funds. Filling, determining, loading, and dismissing village officials with a budget of Rp 5,000,000 sourced from village funds. Strengthening the telephone signal with a budget plan of Rp 1,000,000,000 sourced from the district budget. Installation of internet kantar desa with a budget plan of Rp 5,000,000 sourced from the APBD kabupaten/village fund. Construction of an internet cafe/facilitating access for villagers through 3G/4G signals with a budget plan of Rp 100,000,000 sourced from the district budget.

Objective 17: Partnership for Village Development

Development of village-owned youth and sports facilities and infrastructure, namely the construction of a sports field with a budget plan of Rp 20,000,000 sourced from village funds. addition of sports groups with a budget plan of Rp 25,000,000 sourced from village funds.

Procurement of street lighting lamps with a budget plan of Rp 98,000,000 sourced from the district budget.

Objective 18: Dynamic Village Institutions and Adaptive Village Culture

Helping activities based on religious teachings with a budget plan of Rp 874,000,000. Fixed income and head allowances with a planned budget of Rp 37,800,000 sourced from the village fund allocation. Fixed income and allowances for village officials with a planned budget of Rp 227,100,000 sourced from the village fund allocation. Social security for the village head and village officials with a budget of Rp 2,106,000 sourced from the village fund allocation. Village government operations with a planned budget of Rp 30,000,000 sourced from village fund allocations. BPD allowances with a planned budget of Rp 51,000,000 sourced from the village fund allocation. BPD operations with a planned budget of Rp 10,000,000 sourced from the village fund allocation. RT intensive/operational with a planned budget of Rp 16,800,000 sourced from the village fund allocation. Wages for village government and BPD staff with a planned budget of Rp 12,000,000 sourced from the village fund allocation. Updating social welfare data with a budget plan of Rp 3,600,000 sourced from the village fund allocation. Procurement of village security posts, namely the construction of poskamling with a budget plan of Rp 35,000,000 sourced from village funds. Coordination of religious guidance, order and community protection on a local village scale, namely the activation of siskamling with a budget plan of Rp 35,000,000 sourced from village funds. Construction, rehabilitation of cultural infrastructure, traditional houses and religious facilities owned by the village, namely mosque rehabilitation with a budget plan of Rp 125,000,000 sourced from village funds. PKK coaching with a budget plan of Rp 5,000,000 sourced from village funds. Community organization coaching training with a budget plan of Rp 3,000,000 sourced from village funds. Capacity building for village heads with a budget plan of Rp 7,000,000 sourced from village funds. Capacity building for village officials with a budget plan of Rp 7,000,000 sourced from village funds. Capacity building of the BPD with a budget plan of Rp 3,000,000 sourced from village funds.

Agency theory has an important role in the management of village funds to support the Sustainable Development Program (SDGs) by applying the principles of agency theory, the party that provides the funds (principal) can ensure that village funds are used effectively and in accordance with sustainable development goals. Agency theory emphasizes the importance of transparency in the management of village funds by providing clear information to the public and interested parties, creating better accountability. Transparency mechanisms, such as financial reports and performance accountability, can help communities understand how village funds are being used to achieve SDGs. The application of agency theory allows the establishment of an incentive system that can encourage village agents to achieve sustainable development targets. By encouraging active community participation in decision-making related to village fund allocation, agency theory helps ensure that programs are implemented in accordance with the needs and aspirations of local communities. Agency theory emphasizes the importance of continuous monitoring and evaluation. This system helps measure the performance of village agents in achieving the SDGs. Regular evaluations can provide insights into program effectiveness, identify necessary changes, and ensure that village funds

are used optimally. By understanding and integrating agency theory in the management of village funds, funders can more effectively ensure that village development programs contribute positively to the achievement of Sustainable Development Goals (SDGs).

4. Conclusion

Based on the results of research on the analysis of village fund management in supporting the SDGs program in Posi Village, Posi Village has implemented the Sustainable Development Goals SDGs program using village funds. The SDGs programs implemented in Posi Village are No Poverty and Reduced Inequality, Villages Without Hunger, Healthy and Prosperous Life, quality education, gender welfare, Decent Work and Economic Growth, Clean and Renewable Energy Villages, equitable village economic growth, Village Infrastructure and Innovation as needed, reduced inequality, Safe and Comfortable Village Residential Areas, villages care for the western environment, peaceful villages with justice, Partnerships for Village Development, and Dynamic Village Institutions and Adaptive Village Culture where the SDGs budget in Posi Village in 2021 is IDR 51. 610,300, in 2022 it amounted to IDR 20,160,000 and for 2023 it was not budgeted.

Suggestions for Posi Village to further improve its human resources in managing village funds because the management of village funds is very influential in realizing the Sustainable Development Goals (SDGs). This research can also be used as a reference source by future researchers.

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