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Village Apparatus Training Regarding Good Village Fund Management in Indonesia

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Abstract

This community service was carried out in Tadaog village, Buleleng district, North Sulawesi province, within a period of two weeks with the stages of problem formulation and solution. the author believes that training on how to use village funds for two weeks in Tadaog Village, North Sulawesi is believed to be a solution to the problem of using village funds that are less productive and still use old methods. It is hoped that with this training, the skills of the Tadaog Village apparatus, North Sulawesi can increase and become a solution to existing problems.

Keywords: *Village Apparatus, Training, Village Fund*

INTRODUCTION

Village Funds are funds sourced from the State Budget allocated for Villages transferred through the Regency/City Budget and used to finance the implementation of government, implementation of development, coaching, community and community empowerment. The Village Law has placed villages as the spearhead of development and improving community welfare. Villages are given authority and adequate funding sources to manage their potential to improve the economy and community welfare. Within a period of 1 year, the village funds budgeted by the central government for villages are quite large (Faozi 2019). Things that can be done in managing village funds are to involve the community to carry out activities by making plans and implementing activities carried out by the village itself. For example, carrying out mutual cooperation in a development. So that with the existence of mutual cooperation activities, in addition to strengthening togetherness, the money used for development will not increase or swell even more in expenditure. Meanwhile, the raw materials used are expected to be in the area around the village, so that it will provide income to the community who sell the raw materials (Aziza 2022).

To implement the implementation of village law regulations properly, what needs to be done is synchronization of policy formulation. This aims to develop management indicators such as transparency in the use of village funds, being responsible for the work or activities carried out, and an efficient level of success in achieving a goal. In strengthening the function and cooperation in planning, allocating, implementing, monitoring and evaluating those involved in designing joint decisions, including the Minister of Home Affairs, Minister of Finance, Minister of National Development Planning/Head of Bappenas, and Minister of Villages (Sihombing, Muslianti, and Yunita 2022).

Di dalam Anggaran Pendapatan dan Belanja Negara (APBN) pemerintah pusat menentukan dana desa sebesar 10% kemudian dana akan ditransfer melalui beberapa tahap. Dana desa dapat dihitung berdasarkan jumlah desa yang ada dan juga jumlah penduduk desa. Selain itu, luas

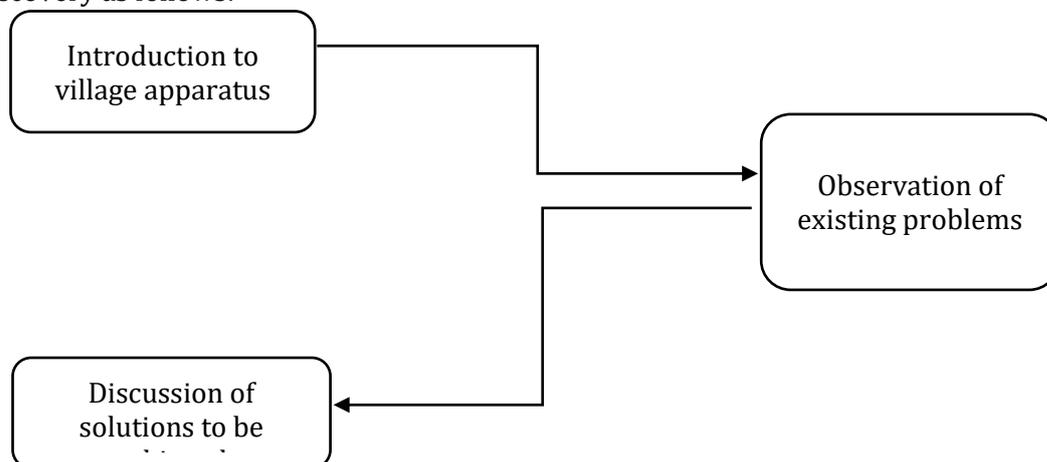
wilayah, tingkat kesulitan, dan kemiskinan di desa juga menjadi pertimbangan dalam menentukan jumlah dana desa yang akan diturunkan. Agar tidak terjadi penyimpangan maka diperlukan evaluasi yang bertujuan untuk memastikan bahwa setiap tahap dana desa yang dikelola tidak menyimpang dari pelaksanaan peraturan undang-undang. Pelaksanaan evaluasi yang dilakukan secara bertingkat yaitu dari level pusat hingga daerah.

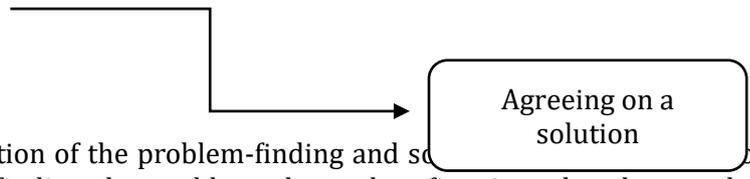
According to Law Number 6 of 2014 concerning Villages, the objectives of village funds are: a. Improving public services in villages b. Alleviating poverty c. Advancing the village economy d. Overcoming development gaps between villages, and e. Strengthening village communities as subjects of development. According to Regulation of the Minister of Home Affairs Number 113 of 2014 concerning village financial management, village financial management includes the following: a) Planning (Article 20) 1) The Village Secretary prepares a Draft Village Regulation on the Village Budget based on the RKPDesa for the relevant year. 2) The Village Secretary submits the Draft Village Regulation on the Village Budget to the Village Head. 3) The Draft Village Regulation on the Village Budget is submitted by the Village Head to the Village Consultative Body to be discussed and agreed upon together. 4) The Draft Village Regulation on the Village Budget is agreed upon together no later than October of the current year. b) Implementation (Article 24) 1) All village revenues and expenditures in the context of implementing village authority are carried out through the village cash account. 2) Specifically for villages that do not yet have banking services in their area, the regulations are determined by the Regency/City Government. 3) All village income and expenditure as referred to in paragraph (1) must be supported by complete and valid evidence. c) Administration (Article 35) 1) Administration is carried out by the Village Treasurer. 2) The Village Treasurer is required to record all income and expenditure and to close the books at the end of each month in an orderly manner. 3) The Village Treasurer is required to account for money through an accountability report. 4) The accountability report as referred to in paragraph (3) is submitted monthly to the Village Head and no later than the 10th of the following month (Kementrian Dalam Negeri 2014).

Berdasarkan Undang-undang Nomor 6 Tahun 2014 Pasal 71 Ayat (2), pemerintah memberikan mandat untuk mengalokasikan dana desa yang dianggarkan APBN sebagai suatu hasil pendapatan desa. Adapun awal mula hasil pendapatan dana desa yaitu sebagai berikut: a. Pendapatan asli daerah b. Dana yang bersumber dari APBN c. Bagian dari hasil Pajak Daerah dan Retribusi Daerah (PDRD) Kabupaten/Kota d. Alokasi dana desa dari kabupaten/kota e. Bantuan keuangan dari APBD Provinsi dan APBD Kabupaten/Kota f. Hibah dan sumbangan pihak ketiga g. Maupun pendapatan desa yang sah.³⁷ Based on the above explanation, it can be concluded that village funds have the aim of improving village development, their management has been regulated comprehensively. Although it has been regulated comprehensively, in the implementation order it requires special training so that the objectives of the village funds can be achieved. Therefore, this service aims to improve the literacy of village officials in creating good corporate governance in managing village funds.

METHODS

This community service was carried out in Tadaog village, Buleleng district, North Sulawesi province, within a period of two weeks with the stages of problem formulation and solution discovery as follows:





Based on the description of the problem-finding and solution above, it can be concluded that in finding the problem, the author first introduced a number of village officials in Tadaog Village, North Sulawesi Province, conducted observations and found ways of managing village funds that were less productive and used old methods, discussed solutions to the problems mentioned earlier, and held discussions with other academic colleagues to agree on a solution.

RESULT

Village Funds And How To Manage Them

Village Funds are funds sourced from the State Budget allocated for Villages transferred through the Regency/City Budget and used to finance the implementation of government, implementation of development, coaching, community and community empowerment. The Village Law has placed villages as the spearhead of development and improving community welfare. Villages are given authority and adequate funding sources to manage their potential to improve the economy and community welfare. Within a period of 1 year, the village funds budgeted by the central government for villages are quite large (Faozi 2019).

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According to Law Number 6 of 2014 concerning Villages, the objectives of village funds are: a. Improving public services in villages b. Alleviating poverty c. Advancing the village economy d. Overcoming development gaps between villages, and e. Strengthening village communities as subjects of development. According to Regulation of the Minister of Home Affairs Number 113 of 2014 concerning village financial management, village financial management includes the following: a) Planning (Article 20) 1) The Village Secretary prepares a Draft Village Regulation on the Village Budget based on the RKPDesa for the relevant year. 2) The Village Secretary submits the Draft Village Regulation on the Village Budget to the Village Head. 3) The Draft Village Regulation on the Village Budget is submitted by the Village Head to the Village Consultative Body to be discussed and agreed upon together. 4) The Draft Village Regulation on the Village Budget is agreed upon together no later than October of the current year. b) Implementation (Article 24) 1) All village revenues and expenditures in the context of implementing village authority are carried out

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Based on the above explanation, it can be concluded that village funds have the aim of improving village development, their management has been regulated comprehensively. Although it has been regulated comprehensively, in the implementation order it requires special training so that the objectives of the village funds can be achieved. Therefore, this service aims to improve the literacy of village officials in creating good corporate governance in managing village funds.

Village Apparatus Training Regarding Good Village Fund Management in Indonesia

Based on the explanation in the problem finding method and comprehensive introduction section above, it can be concluded that conducting training for village officials is the most effective solution to increase the productivity of village fund management. The training that the servant meant was conducted for two weeks with the following stages:

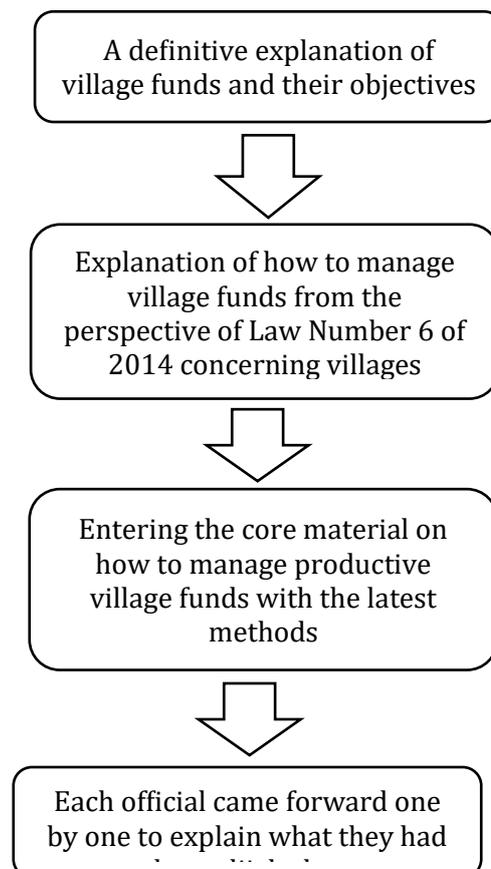


Figure 1. Training Stages

Based on the above explanation, the author believes that training on how to use village funds for two weeks in Taduao Village, North Sulawesi is believed to be a solution to the problem of

using village funds that are less productive and still use old methods. It is hoped that with this training, the skills of the Tadaog Village apparatus, North Sulawesi can increase and become a solution to existing problems.

CONCLUSION

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THANK YOU NOTE

My deepest gratitude goes to all colleagues involved in this research, starting from the village head Supardi and his staff, the head of KUD Suyitno and his staff, fellow youth organizations, KWT mothers, and other academic colleagues involved in the publication of this work. The devotee hopes that this work will be a sign and an unbroken link between the devotee and the Tadaog village community.

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