

VILLAGE FUND MANAGEMENT TRAINING IN HARGOBINANGUN, PAKEM, SLEMAN REGENCY, YOGYAKARTA

Sri Yulindawati¹, Rochmad Bayu Utomo²

¹Student of Accounting Undergraduate Program Universitas Mercu Buana Yogyakarta

²Lecturer of Accounting Departement Universitas Mercu Buana Yogyakarta

Jl. Raya Wates Km 10, Karanglo, Argomulyo, Sedayu, Bantul Regency, Yogyakarta

¹yulindawatis@gmail.com, ²bayu@mercubuana-yogya.ac.id

ABSTRACT

This service aims to provide training on planning, implementation, administration, reporting, and accountability for the management of village funds in Kalurahan Hargobinangun Kapanewon Pakem, Sleman Regency, Yogyakarta. This service uses a participatory service method. This activity was carried out on Monday, June 13, 2022 with five participants, who were involved in managing village funds in the Hargobinangun Village. This community service begins with the preparation stage, the implementation stage which includes material presentation, discussion and guidance and the closing stage. The results obtained in this training went smoothly and received a positive response from the participants. The conclusion of this service is the need for assistance in managing village funds because the lurah and administrators related to the management of village funds do not all have regional financial backgrounds.

Keywords: Planning, Implementation, Administration, Reporting, Accountability

1. INTRODUCTION

The implementation of village fund management represents the goals that have been set and the actions taken by individuals and groups to achieve them. In order to realize the welfare of the community, the government allocates large village funds. This raises concerns about how to manage these funds responsibly so that the finances managed directly by the village government do not cause problems in the future. Problems that may arise are in the form of poor financial management, and the sense of responsibility of village cadres is still very low. The process of managing village funds requires good financial management and dedication to the task at hand. With cases involving elements of the village apparatus, the financial management of village funds really needs to be monitored and monitored by all levels to prevent corruption in village financial management. This can help in providing understanding and solutions to prevent and oversee all forms of village financial management and also support the government's commitment to realizing a clean and authoritative state administration.

However, the reality on the ground is that not all village officials carry out work in accordance with their obligations. Not all village officials can manage and allocate funds according to their responsibilities. There are still many village heads who abuse their

authority. A case of abuse of power occurred in the Hargobinangun Village in Pakem District. The case involved a suspect who had served as a village head. A case of abuse of power occurred in the Hargobinangun Village in Pakem District. The case involved a suspect who had served as a village head. The village head had committed fraud, namely, taking actions to fund and control illegal mining activities. Yogyakarta police has named the Head of the Hargobinangun Village and 8 other suspects for violating the Mineral and Coal Mining. Based on the results of the examination carried out on the case of illegal mining activities, the state has lost Rp 160 million. Because of the rampant cases of corruption and misappropriation of village funds. So, this service wants to conduct training on planning, implementation, administration, reporting, accountability for village funds in this Hargobinangun Village. This is done to create integrity in leadership which will make the village of Hargobinangun even better so as to avoid actions that are detrimental to society and the state.

2. METHODS OF IMPLEMENTATION

This community service activity is carried out in the form of training on planning, implementation, administration, reporting, and accountability for the management of village funds in Hargobinangun Village Kapanewon District, Sleman Regency, Yogyakarta with participatory methods, namely by presentation and guidance. The number of participants who took this technical guidance was five people, who were involved in managing village funds in the Hargobinangun Village. The implementation of service is carried out by providing material in advance about the management of village funds starting from the stages of planning, implementation, administration, reporting and accountability. In this section, the service team consists of two people, namely Rochmad Bayu Utomo who is in charge of delivering material on planning, implementation and administration of village fund management. Then, continued by Sri Yulindawati which describes reporting and accountability for village fund management. Then, the team examined the management of village funds in 2021 to be used as discussion material for improvements in the management of village funds the following year.

3. RESULTS AND DISCUSSION

1. Planning

Planning for the 2021 village fund planning will begin in June 2020. The deliberative hargobinangun village consisting of representatives from each hamlet will hold a village meeting (musdus) in each hamlet to absorb the aspirations and needs of the community. All village meeting needs are facilitated by the Village Government. The village meeting was attended by the Head of Village, the community, Deliberative Hargobinangun Village, and the Village Government. After the village meeting has been

implemented, the Head of the Village Government has a list of aspirations and begins to determine the priority scale to work on. This planning stage provides training on village fund planning in accordance with Minister of Home Affairs Regulation Number 113 of 2014. There are findings of different regulatory references between village heads who reveal the latest regulatory references. The treasurer revealed that the regulatory reference was sourced from the Sleman Regent's Regulation, and the village secretary revealed that the regulatory reference was sourced from a decree from the Sleman Regent that was not in accordance with the Village Medium Term Development Plan. So we put more emphasis on village fund planning in accordance with applicable regulations.

2. Implementation

Fund management that all village revenues and expenditures are carried out through the Village Treasury Account. The disbursement of funds in the Village Treasury Account is signed by the Village Head and Village Treasurer. The implementation of income receipts is in the form of the process of receiving and recording village income. Village income which is Village Original Income is based on residents and the village environment, while transfer income is from the supra-village government. Parties involved in the revenue receipt process are funders (Central/Provincial/Regency/City Government, Community, third parties), Fund Recipients (Village Treasurer/Activity Implementer/Dusun Head) and banks. And income from the use of assets is generally in the form of Village Retribution. Implementation of Village Expenditures/Expenditures is prioritized to meet development needs as agreed in the Village Consultative Assembly and in accordance with Government priorities, both central and provincial/district/city governments. This is entirely contained in the Village Government Work Plan whose implementation will be realized through the Urban Village Revenue and Expenditure Budget. The implementation of the Village Budget is carried out in accordance with the authority possessed by the village based on applicable regulations. Budget Plan the part who plays the most role in implementing the activity is the executor of the activity played by the Section Head.

Based on the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 13 of 2020. Article 1 (14) "Priority for the Use of Village Funds is the choice of programs and/or activities that take precedence and take precedence over other activity options to be financed with the Community Service Journal Fund. 5 Villages." So the priority of using village funds in 2021 in the Hargobinangun Village is focused on financing the handling of covid. In the implementation stage in the Village, it is appropriate because the village fund budget is prioritized for handling Covid and direct cash assistance.

3. Administration

Financial Administration is a recording activity that is specifically carried out by the Village Treasurer. The Village Treasurer is obliged to record all existing transactions in the form of receipts and expenditures. The Village Treasurer keeps a systematic and chronological record of the financial transactions that occur. Village financial administration carried out by the Village Treasurer is carried out in a simple way, namely in the form of bookkeeping not using accounting journals. Administration of both cash receipts and cash disbursements, the Village Treasurer uses: General Cash Book, Tax Assistant Cash Book, and Bank Book. All village receipts and expenditures must be supported by complete and valid evidence. At this stage of administration, bookkeeping is in accordance with the Regulation of the Minister of Home Affairs Number 113 of 2014.

4. Reporting

On 2021 Village Fund Management in the Hargobinangun Village, Pakem District, Sleman Regency. The village head has an obligation to submit reports. The reports are semiannual and annual, which are submitted to the Regent/Mayor and some are submitted to the The deliberative hargobinangun village. Submission of reports on the realization of the use of Village Funds is carried out twice. Among them for the first semester no later than the fourth week of July of the current budget year. And for the second semester no later than March of the following fiscal year. For the reporting stage of village funds in the Hargobinangun Village, it is in accordance with the Village Medium Term Development Plan.

5. Accountability Report

Accountability Report on the Realization of Urban Village Revenue and Expenditure Budget Implementation at the end of each fiscal year is submitted to the Regent/Mayor through the sub-district head consisting of Income, Expenditures, and Financing which have been determined by the Village Regulation. After the Village Government and The deliberative hargobinangun village have agreed on the Accountability Report for the Realization of the Implementation of the Urban Village Revenue and Expenditure Budget in the form of a Village Regulation. In this accountability stage, we provide direction for the accountability report to be reported in a timely manner. This is because delays in reporting accountability are caused by a lack of understanding of the management of village funds. So we put more emphasis on preparing village fund accountability reports in advance so that the quality of the reports produced will be maximized.



Image 1
Community Service Photos

4. CONCLUSION

The findings in the planning and accountability section on the management of village funds in 2021 make this service more effective because village officials who participate in this activity understand more about village funds. It is hoped that this service will continue until there are no findings of village fund management being misappropriated by irresponsible parties. So that the benefits of village funds can improve the welfare of rural communities and the quality of life of the community as well as poverty alleviation.

REFERENCE

- Abdullah. (2017). Efektivitas Pengawasan Bpd Terhadap Transparansi Dana Desa di Desa Pangkalan Kecamatan Langkaplancar Kabupaten Pangandaran (Perspektif Sadd Al-Zar'ah). Skripsi Thesis. Uin Sunan Kalijaga Yogyakarta.
- Badan Pengawasan Keuangan dan Pembangunan (BPKP). (2015). Petunjuk Pelaksanaan Bimbingan dan Konsultasi Pengelolaan Keuangan Desa. <http://bpkp.go.id/public/upload/unit/sakd/files/Juklakbimkonkeudesda.pdf>. Diakses pada 24 Maret 2022.
- Eka Putra, I. P. A. P., & Latrini, M.Y. (2018). Pengaruh Pengendalian Internal, Budaya Organisasi, dan Moralitas pada Kecenderungan Kecurangan (Fraud) di LPD se-87 Kabupaten Gianyar. *E-Jurnal Akuntansi*, 25(3), 2155-2184. Universitas Udayana.
- Maharini, B. P., & Utomo, R. B. (2019). Analisis Perencanaan Pengelolaan Dana Desa (Studi Pada Dana Desa Tahun 2018 Di Desa Banguntapan, Kecamatan Banguntapan, Kabupaten Bantul). *Jurnal Riset Akuntansi Mercuru Buana*, 5(2), 132-143.

Noverman, Y. (2018). Analisis Kesesuaian Pengelolaan Dana Desa dengan Peraturan Perundang-Undangan (Studi Kasus di Nagari Bukit Bual Kabupaten Sijunjung). JAKPP (Jurnal Analisis Kebijakan dan Pelayanan Publik), 68-81.

Peraturan Menteri Dalam Negeri Nomor 113 Tahun 2014 tentang Pengelolaan Dana Desa.

Peraturan Menteri Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi Republik Indonesia Nomor 19 Tahun 2017 tentang Prioritas Penggunaan Dana Desa Tahun Anggaran 2018.

Rencana Pembangunan Jangka Menengah Kalurahan Hargobinangun tahun 2021.

Qomariyatus Sholihah. (2020). Pengantar Metodologi Penelitian. Malang: UB Press.

Wulandari, Niken. (2020). Pengaruh Kompetensi Aparatur Desa, Komitmen Organisasi dan Sistem Pengendalian Internal Terhadap Upaya Pencegahan Fraud Pengelolaan Dana Desa (Studi Kasus Empat Belas Desa di Kecamatan Wonosari, Kabupaten Gunungkidul). E-Journal S1 Ak Universitas Islam Indonesia.