

# Increasing the Capacity of Village Employees through Workshop on Village Accounting Case Study: Village Employees of Babelan District Bekasi

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**Keywords:** Village Fund Management, Village Accounting, Village Apparatus, Budget Planning and Reporting.

**Abstract:** A village needs the authority to manage its potential, including village funds so that it can function as the spearhead of development and improving community welfare. However, there are still some obstacles to managing resources that are owned by village funds in particular. The study used the experimental research method to determine whether the village fund management workshop affected the knowledge and understanding of village financial management from village officials (workshop participants). Literature studies and focus group discussions were conducted to find out problems related to village fund management. From the results of a literature study and FGD, it can be identified that the distribution and use of village funds is a major problem in managing village funds and requires a fund management workshop or workshop. In addition, it can be concluded that there has been an increase in the level of understanding of village fund management after a village fund management workshop was held however workshop participants still hoping that training will be conducted in more detail about managing village funds

## 1 INTRODUCTION

Village is a pioneer of an autonomous democratic system and has a system and mechanism of government and their respective social norms (Rahmawati, 2015), however, the term village is often perceived by most of people as poor and marginalized communities. According to the Law No 6 of 201, Villages are legal community units that have territorial limits that are authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, origin rights, and / or traditional rights that are recognized and respected in the Indonesia government system. The Village Law places the village as the spearhead of development and enhances the welfare of the community. To realize this, adequate authority and financial resources are needed in order to be able to manage their potential to improve the economy and welfare of the community (Kementerian Keuangan Republik Indonesia, 2017).

Regarding village financial governance, village officials are required to be able to use village funds productively and wisely (Hazliansyah, 2017). The management of village finance as an effort to support

the implementation of village governance, is a dynamic cycle consisting of the planning, budgeting, implementation, administration, reporting, accountability, guidance and supervision, reporting and monitoring and evaluation process (Fathoni, 2016). However, management of village fund allocations still faces several obstacles. The village officials who manage the village budget are not yet ready to implement three important elements in village management, namely: financial governance, modern governance and accountability systems (Riris, 2017).

We know that village finance is a topic that has been widely discussed lately. This is inseparable from the enactment of Law No. 6 of 2014, on the other hand, there are several problems encountered related to village financial management. In the book "The Smart Book of Village Funds" issued by the Ministry of finance of the Republic of Indonesia has identified there are two categories of problems in managing village funds, namely constraints on disbursement of village funds and use of village funds. One of the recommendations to overcome this problem is technical guidance and training of local government officials and village officials (Direktorat Jenderal

Perimbangan Keuangan Kementerian Keuangan Republik Indonesia, 2017).

In addition, there are a number of studies that have concluded that there needs to be an increase in understanding and skills in village fund management which can be summarized as Table 1

Table 1: Previous Study

Author (Year)	Title	Conclusion and Recommendation
H. R. Riyadi Soeprapto (2006)	The Capacity Building For Local Government Toward Good Governance	The government must conduct capacity building to create a dynamic complexity that must be managed in order to realize good governance (Soeprapto, 2006)
Muhammad Zainul Abidin (2015)	Study of Implementation of Village Finance to Support Fund Village Policy	the lack of the existence of the village secretary as the main assistant to the village head is an obstacle in managing village finances. If the existence and capacity of village officials can be increased, it will strengthen the realization of the objectives of village funds in Law No. 6 of 2014 concerning Villages (Abidin, 2018).
Teguh Riyanto (2015)	Akuntabilitas Finansial Dalam Pengelolaan Dana Desa (ADD) di Kantor Desa Perangat Selatan Kecamatan Marangkayu Kabupaten	because the village apparatus has not been able to achieve the timeliness, relevance, and validity of the Village Fund Allocation (ADD) financial reports, the Village Head

	Kutai Kertanegara	proposes a training program for making financial reports so that staff and treasurers are more reliable (Ryanto, 2015)
Retno Astuti Dewi, Wita Ramadhanti, Adi Wiratno (2016)	Faktor-Faktor Yang Berpengaruh Terhadap Kinerja Keuangan Pemerintah Desa Pasca Penerapan UU Nomor 6 Tahun 2014	Increasing human resources, outreach, monitoring and supervision of village financial management is very important to create a prosperous and independent society (Dewi, 2016).
Badaruddin, Erika Revida, Ermansyah, and Iskandar Muda (2017)	Village Governance with Implementation of Law Number 6 of 2014 on the Village and Village Administration	the capacity of village officials is still minimal in the context of the implementation of the Rural Law. It is necessary to socialize more massive for the villagers (Badaruddin, 2017).
Desti Nisa Isti, Oong Komar, Nunu Heryanto (2017)	Persepsi dan Partisipasi Masyarakat Terhadap Pemanfaatan Dana Desa Untuk Pemberdayaan Masyarakat di Desa Kertajaya Kecamatan Padalarang Kabupaten Bandung Barat	Community perception needs to be improved by providing transparent information from the village to increase community knowledge on the use of village funds for community empowerment (Isti, 2017).

Based on the findings and recommendations of several studies mentioned above, there are some interesting things for further research. The current study, we focus to identify the problem of village fund management. Then find out what solutions can

overcome the problem and ensure that the solution can effectively help resolve the problem. This study uses villages in Babelan sub-district as the object of study.

## 2 LITERATURE STUDY

### 2.1 Overview of Babelan Sub-district

Babelan is a sub-district in Bekasi Regency-West Java Province of Indonesia. It has 9 villages, including Bahagia village, Kebalen village, Babelan Kota, Kedung Pengawas, Kedung Jaya, Buna Bakti, Muara Bakti, and Hurip Jaya Beach. The total area of Babelan sub-district is around 5701, 07 hectares (ha) with a total population of 76802 people, details of the area and population of each village area are like Figure 1 below. As a village that has a large area, there is a lot of potential that can be developed and optimized through transparent and effective village management. Moreover, supported by human resources who have the potential to develop.

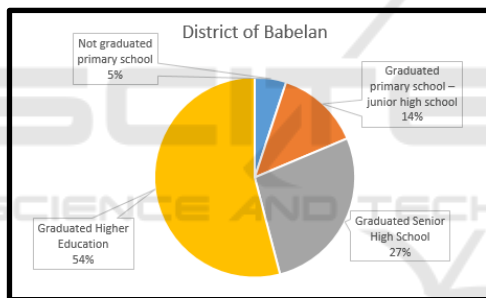


Figure 1: Education Level of Babelan District Community (BPS Kabupaten Bekasi, 2015)

According to the picture above, the population of villages in the district of Babelan is dominated by university graduates. With such a composition of human resources, there is a great opportunity to develop the potential of village communities, especially the knowledge and skills of village governance.

### 2.2 Good Governance

Often people are confused about using the terms government and government, misuse of this term has unfavorable consequences. The issue of public policy should be a core problem in government, implicitly defined as a "government" problem. As a result, there are demands for government responsibility to solve them. Actually, there are four interrelated sectors between one and the other, ie: government, civil

society, private sector and media (Graham, 2003) as Figure 2 below.

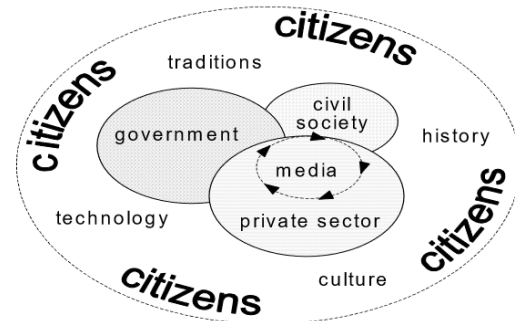


Figure 2: Interrelated Sectors of Governance

The above illustration illustrates the relative strengths between different sectors between countries, regions and villages. There are countries that are dominated by military power, or dominated by a king or political party so do villages. They overlap because the boundaries of this organization are permeable. In certain situations, the role of government might not be significant but rather multinational companies might play a dominant role.

Governance is a conceptual framework for reforming ideology, paradigms, culture and governance management to have high performance. To achieve good governance there are three pillars of good governance: accountability, transparency, and participation must be implemented properly (Duaji, 2012);

- The principle of public accountability is a measure that shows the level of conformity of service delivery with the measurement of external values or norms owned by stakeholders with an interest in the service
- Transparency is a principle that guarantees access or freedom for everyone to obtain information about government administration
- Participation is the principle that everyone has the right to be involved in decision making in every governmental activity.

### 2.3 Village Financial Management

According to Law No. 6 of 2014 concerning Villages, it is determined that villages are a legal community unit that has territorial boundaries that are authorized to regulate and administer government affairs, community interests, original rights, and / or traditional rights that are recognized and respected in the government system. The village government is

the village head assisted by village officials as an element of the village government organizer. Village officials include all people involved in village government affairs, including (Soleh, 2017):

- **Village Head** is the leader of a village in Indonesia who has the task of carrying out village governance, carrying out village development, village community development, and empowering village communities
- **The village secretary** is the spearhead of the village administration which carries out its special task of assisting the village head in the field of administration and providing administrative technical services to all village officials as well as assisting the village head in exercising the rights, authority and responsibilities of the village government leader.
- **Treasurer** is an element of the village secretariat staff in charge of financial administration affairs to administer village finances. The treasurer has the task of receiving, storing, depositing / paying, administering, and taking responsibility for village income and expenditure of village income in the context of implementing the APBDes

According to *Permendagri* No 113 of 2014 village finance is all village rights and obligations that can be valued in money and everything related to the implementation of village rights and obligations. The village can arrange its own finances for village needs, village development needs, and village financial management. Villages have the opportunity to improve the welfare and quality of life of rural communities, so that problems such as regional disparity, poverty, and other socio-cultural problems can be minimized. The village government is more independent in managing the government and its resources, including the management of village finances and assets. The big role accepted by the village is of course accompanied by great responsibility.

The village financial management cycle includes planning, implementation, administration, reporting and accountability, with a period of 1 (one) fiscal year, from January 1 to December 31. Each stage of the village financial management process has rules which must be understood and implemented in accordance with the time limit that has been determined. There are four principles in village financial management, namely (Kemeterian Keuangan Republik Indonesia, 2017):

- **Transparent**, the principle of openness that allows the public to know and get access to the

widest possible information about village finances

- **Accountable**, the realization of the obligation to account for the management and control of resources and the implementation of the policies entrusted in order to achieve the stated goals.
- **Participatory**, the administration of village government that includes village institutions and elements of the village community.
- **Orderly and budgetary discipline**, village financial management must refer to the rules or guidelines that underlie it.

Village Government Regulation No. 19 of 2017 concerning priority of village funds. The determination of the priority of village funds is intended as a guideline and reference for the implementation of authority, a reference for the village government in preparing technical guidelines for the use of village funds and a reference for the regional government in monitoring and evaluating the implementation of village use.

The village gives top priority to village development with a budget owned by the village. Village development is handed back to each village to make the village better by also regulating village financial management in accordance with predetermined standards. Priority use of village funds to finance the implementation of programs and activities in the field of village development and village community empowerment.

### 3 RESEARCH METHODOLOGY

To find village financial problems (Babelan Sub-district) a focus group discussion was held with village finance experts and continued with deep interviews with village officials and sub-district officials. Financial village workshop held to develop knowledge and skill of village officials. Each village sends at least 2 representatives to attend village finance workshops. Experimental research method is used to analyze effects of workshop activities. This is a simple experimental research design without involvement of a control group. The experimenter, in order to evaluate the effectiveness of workshop activities; administers an achievement test to the whole class (Yb) before workshop activities. The test is administered over the same class again to measure Ya. The means of Yb and Ya are compared and the difference if any is ascribed to effect of X, i.e. workshop activities. The t test was used to determine the effectiveness of the recommended solutions by

comparing the competencies of village staff before and after the village financial management workshop.

## 4 RESULT AND DISCUSSION

### 4.1 Result

Based on literature studies and focus group discussions involving village financial experts, sub-district staff and village officials, problems were found relating to the distribution and use of village funds. Problems with the distribution of village funds in the form of frequent delays in determining the budget for village income and expenditure, changes in regulations related to village fund management, reports on the use of the budget do not yet exist and frequent changes in village heads. Whereas the problem of using village funds includes the use of funds that are not in accordance with the priority scale, inadequate expenditure of evidence, lack of knowledge of village officials related to money supply and expenditure outside the budget.

To overcome the problem of disbursement and use of the village fund budget, it needs to do a work of technical guidance on the village apparatus. The technical guidance includes providing basic accounting concepts in village fund management, village financial management and village financial reporting. After following technical guidance, it is hoped that village officials can increase the knowledge of village governance that becomes the basis for managing village funds effectively and efficiently.

After the participants were given a briefing about the government accounting system, financial management and financial reporting of village funds, participants were given an exam to see knowledge about village fund management. The results of the pretest and posttest can be seen in table 2.

Table 2: Score of Pretest and Posttest of Workshop Participant

No	Name	Score	
		Pretest	Posttest
1	Bambang	25	25
2	Nolih Yadi	20	25
3	Abd. Kholid	15	30
4	Derim S.	30	35
5	Samlani	25	25
6	Kusnadi	35	30
7	Juju Julaiha	30	35
8	N.Nur Hayati	35	40
9	Mawardi	25	25

10	Damin D.	20	25
11	Adi Sunanto	40	35
12	R Komalasari	50	55
13	Riach Puspita P	30	35
14	Dwi Febriani	25	40
15	Syarifudin	15	30
16	Marullah	30	35
17	Supriadi	30	45
18	M. Zakaria	35	35
19	Emun Suryadi	40	35
20	Nasir Salasa	25	45
21	Kusnadi B	15	30
Rata-rata		28,33	34,05

Based on the above data it can be seen that an increase in the score of the quiz score before the workshop was 27.76 to 33.57 after the workshop. Although the results of the value are still far from what is expected, there has been an increase in knowledge about managing village funds. The result of t-test for pretest and posttest can be explained the table 3.

Table 3: t-Test for Paired Two Sample for Means

	Variable 1	Variable 2
Mean	28,33333333	34,04761905
Variance	80,83333333	61,54761905
Observations	21	21
Pearson Correlation	0,614357586	
Hypothesized Mean Difference	0	
Df	20	
t Stat	-3,508232077	
P(T<=t) one-tail	0,001106271	
t Critical one-tail	1,724718243	
P(T<=t) two-tail	0,002212543	
t Critical two-tail	2,085963447	

Based on the results of the t-Test for Paired Two Sample for Means, it can be concluded that there has been a significant increase in the pretets and posttest scores. Thus the workshop activity "Literacy of Village Accounting ..." can contribute to the increasing knowledge of village officials in the Babelan sub-district of Bekasi. This is also supported by the expressions of the participants published in online media such as the following: "This training provides new insights. Specifically on Permendagri

Number 20 of 2018 concerning Changes in Village Financial Management. "We in the village are preparing to welcome the village development program in 2019, so this series of programs has really helped us. Lots of new input and knowledge, especially about changes in village financial management " (Anoname, 2019)].

## 5 CONCLUSION

The knowledge of village officials about village financial management needs to be improved. One way to increase the knowledge of village officials is the technical guidance workshop. The work on applying village accounting significantly can improve the knowledge of village apparatus managing village funds. Thus the workshop activities can be duplicated in other places / regions to increase the knowledge of village officials. To ensure the benefits of workshop activities can be done by looking at the skills of village officials when working directly in the field after participating in the workshop activities.

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