

## Training on Preparation of Village Fund Financial Reports for Village Apparatus in Mangunreja Village

Mira Nurhikmat<sup>1</sup>, Enji Azizi<sup>2</sup>, Yulaikah<sup>3</sup>  
Universitas Faletehan,  
Serang - Banten.

### Article Info

#### Article history:

Received November 1, 2022  
Revised November 8, 2022  
Accepted November 14, 2022

#### Keywords:

Financial statements  
Preparation  
Training  
Village Fund

### ABSTRACT

The attention of the state in developing villages is unquestionable. Evidence of the seriousness of the state in developing villages is manifested by the issuance of Village Law no. 6 of 2014 and Village Government Regulation No. 43 of 2014. These two legal regulations provide an opportunity for all villages in Indonesia to obtain a Village Fund of 1 billion originating from the Village Fund from the Central Government 750 million and Village Fund Allocations at the Provincial and Regency/Municipal levels. City of 250 million. Village funds provided by the central government aim to encourage the productivity of rural communities. For this reason, the use of village funds must be planned, implemented, and reported to assess the level of success of the village fund program. To make this village fund program a success, the community service team of the Management Study Program of the Faculty of Economics and Business held "Training for Preparation of Village Fund Financial Reports for Village Apparatus in Mangunreja Village". The objectives of the PkM activities for the Preparation of Village Fund Financial Reports for Village Apparatus are to 1). Provide adequate knowledge regarding Village Fund financial reporting and 2). Provide training to make Village Fund financial reports.

*This is an open access article under the [CC BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license.*



### Corresponding Author:

Mira Nurhikmat  
Universitas Faletehan  
Email: [nurhikmat.mira24@gmail.com](mailto:nurhikmat.mira24@gmail.com)

### INTRODUCTION

The attention of the state in developing villages is unquestionable. Evidence of the seriousness of the state in developing villages is manifested by the issuance of Village Law no. 6 of 2014 and Village Government Regulation No. 43 of 2014. These two legal regulations provide an opportunity for all villages in Indonesia to obtain a Village Fund of 1 billion originating from the Village Fund from the Central Government 750 million and Village Fund Allocations at the Provincial and Regency/Municipal levels. City of 250 million. The use of these funds is encouraged for village infrastructure development such as village roads to open access to production pockets, village irrigation, and programs that benefit the village community. Village funds provided by the state aim to make villages more productive. The increase in the productivity of this village can be seen from the increase in economic development, the level of people who work and have businesses increase, and the quality of life including health is getting better.

With the decline in the Village Funds, it is necessary to have good planning, management, reporting, and supervision so that the purpose of providing Village Funds is effective and efficient. The decline in the Village Fund needs escort from various parties so that it runs according to its purpose. If this escort or assistance

is not carried out, it is feared that various problems will arise starting from planning, management, and reporting to supervision.

Mangunreja Village is one of the villages in Serang Regency. By being surrounded by several companies, there is potential that can create jobs for residents. Be it as a company employee or as a citizen who can be an entrepreneur. In this case, there is the role of village officials regulate their citizens to become entrepreneurs by using village funds as one of support.

However, in the process of financial management, it is felt that it still does not meet the wishes of the community. It can be seen from several village areas that have not been positively affected, and the utilization of village funds is not evenly distributed between one region and another. Do not understand the process of preparing financial statements according to standards, so village funds are still not optimal.

For that, in maintaining the financial expenditure of village funds. The author sees and observes the need for assistance from village officials. Where the author in this case conducts training on the preparation of village fund financial reports in the village of Mangunreja. With the aim that village funds are used optimally and according to the needs of the villagers of Mangunreja.

## IMPLEMENTATION METHOD

### A. THEORY

The training material for compiling village fund financial reports for village officials in Mangunreja Village provided is as follows:

- a. Introduction to village fund management.
- b. Delivering material on how to compile village fund financial reports.
- c. Training on compiling village fund financial reports for Mangunreja village officials

### B. TROUBLESHOOTING FRAMEWORK

At the initial stage of the activity, direct observation was carried out using a pretest questionnaire directly to determine the basic knowledge of village officials regarding the preparation of village fund financial reports. Based on the data obtained, community service efforts were then carried out by providing knowledge on the preparation of village fund financial reports, the last evaluation used a posttest questionnaire directly to determine the increase in knowledge of village officials about preparing village fund financial reports.

The intervention efforts carried out in this community service activity are:

- a. Submission of a proposal to the Head of Mangunreja Village for a time contract for community service activities
- b. Pretest to determine the level of knowledge regarding the preparation of village fund financial reports
- c. Education to village officials regarding the preparation of village fund financial reports
- d. The evaluation uses the posttest of community service participants
- e. Periodic monitoring to determine the level of success after community service is carried out
- f. Development of CSR programs to improve the health and welfare of citizens

The proposed solutions that are operational in this community service activity are as follows:

1. Provide an understanding of the importance of financial management in the form of financial reports for the management of village funds in Mangunreja Village.
2. Conducted financial report preparation training assistance in Mangunreja Village, Puloampel District, Serang Regency, Banten.

This Community Service activity will be evaluated through a questionnaire to determine the improvement of financial management in the preparation of financial reports which will be distributed before and after the activity. In addition, it is hoped that through mentoring activities carried out after the training, the success rate of this community service activity can also be known. The following table presents the evaluation of this community service program.

Objectives Indicators of Achievement Benchmarks Participants have knowledge of financial management in preparing village fund financial reports Knowledge of financial management in preparing financial reports increases participants understand the importance of financial management in preparing village fund financial reports Participants are able and understand preparing village fund financial reports Participants can compile reports village fund finance Preparation of financial reports can be a model for village fund financial reports for Mangunreja Village Officials

### C. PROBLEM-SOLVING REALIZATION

Conduct periodic monitoring of community service evaluations.

### D. TARGET AUDIENCE

The target audience for the training activities held in Mangunreja Village were village officials in Mangunreja Village, Puloampel District, Serang Regency, Banten. The instructors in this training were a team of devotees or lecturers from the Faculty of Economics and Business, Management Department of Faletihan University, Serang. Setting this target is an effort to increase understanding of the preparation of Village Fund financial reports for village officials in Mangunreja Village.

### E. LINKAGES

This community service activity involves (1) the Head of Mangunreja Village as the giver of permission to carry out this training, (2) the Village Secretary as a provider of information regarding the administration of village funds and as a participant, (3) the Village Treasurer as a village apparatus who will be provided with assistance in preparing village financial reports. This service activity has relevance or connection with the need for training in preparing financial reports for Mangunreja Village Officials. Based on the results of the survey before implementation, most Village Officials did not know the process and standards for preparing financial reports for the village funds that had been awarded.

## RESULTS AND DISCUSSION

After going through several series of activities that have been carried out, namely the provision of material on Training for Preparing Village Fund Financial Reports for Village Officials in Mangunreja Village. So that the results can be measured, the knowledge level data is measured in a frequency distribution and the following results are obtained:

**Table 1. Frequency Distribution of Village Fund Financial Report Preparation Training for Village Officials in Mangunreja Village.**

Knowledge	<i>Pretest</i>		<i>Posttest</i>	
	n	%	n	%
<b>Not enough</b>	3	30	1	10
<b>Well</b>	7	70	9	90
<b>Amount</b>	10	100	10	100

In the table above, the results of the pretest regarding the understanding of Village Fund Financial Report Preparation Training in 2021 showed a good (70%) and after village officials were assisted in Training for Preparing Village Fund Financial Reports it had good results, namely (90%) so that there was an increase by (20%) after being given training assistance.

Training activities for compiling financial reports on funds in Mangunrejo Village were carried out for 1 day. The training on compiling financial reports on funds for village officials in Mangunrejo ran smoothly starting with the opening and very good reception.

The training on compiling village fund financial reports for village officials in Mangunreja Village ran smoothly. The training began with an introduction from the Head of Mangunreja Village. Furthermore, the first session was opened with introductory material on village fund management. In this material, the training participants provide material regarding the basic rules for managing village funds. In addition, the resource person provided a comparison illustration of how the management or use of existing funds in the village before and after the Village Funds Law was issued. Next is material regarding the preparation of the budget and how the budget is obtained in the village. In this session, there is an explanation of paradigm shifts/concepts regarding income and financing.

In the second session, the PkM FE UF team delivered material on how to prepare village fund financial reports. This session begins with a detailed/technical explanation of village fund distribution (how village funds are disbursed) and how village funds are used by applicable regulations. The material for session two is also equipped with monitoring and evaluation of the use of village funds. Delays and cuts in the distribution of

village funds were also explained by the resource person when explaining the material on sanctions for misuse of village funds.

The third session was filled with questions and answers. In this session, the participants showed enthusiasm in asking the PkM team. Some of the questions raised by the training participants included: delays in the disbursement of village funds (distribution of village funds), problems with village fund taxes (many still do not have NPWP), and preparation of village fund financial reports. SILPA whether entered into a financing

The difficulties or obstacles experienced by the service team were relatively few because this PkM activity received assistance from the Mangunreja village apparatus. The thing that needs to be noted is that collaboration between institutions is very useful in supporting the smooth running of PKM activities. In the future, PkM activities will be better

The difficulties or obstacles experienced by the service team were relatively few because this PkM activity received assistance from the Mangunreja village officials. The thing that needs to be noted is that collaboration between institutions is very useful in supporting the smooth running of PKM activities. In the future, PkM activities will be better if the target institutions/audiences also participate in PkM activities/organizations



**Figure 1. Training on preparation of village fund financial reporting**



**Figure 2. Discussion on the preparation of village fund financial reports**

**CONCLUSION**

Based on the results and discussion of community service activities that have been described previously. There is an increase in knowledge about the preparation of financial reports on funds in Mangunrejo Village by 20%.

**REFERENCES**

- [1]. April 2015, Dana Desa akan Dikucurkan Bertahap. RRI.co.id. Kamis 25 Maret 2015 10:54:45.
- [2]. Peraturan Menteri Dalam Negeri Republik Indonesia No 113 tahun 2014 tentang Pengelolaan Keuangan Desa.
- [3]. Moh Mahsun, Firma Sulistyowati, Heribertus Andre Purwanegara (2013). Akuntansi Sektor Publik, Edisi Ketiga. Yogyakarta: BPFE