

TRAINING on Priority for the Use of Village Funds in 2021: Permendesa PD TT No. 13 of 2020

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Abstract: Training on prioritizing the use of village funds in 2021: Village Permendesa is given to village officials in West Bandung Regency. The purpose of this community service is so that village agencies understand more about the use of Village Funds. The method of implementing this community service is training and providing solutions by providing answers to questions given by village officials, totaling 36 villages. The results of this community service, the village agency understands that in order for village funds to be used optimally, these funds must be given according to the priority scale and with the amount of funds available in the village by looking at the results of data collection on village development resources, mapping potential and resources. technology and communication development.

Keywords: Village Fund, Pemendesa

1. Introduction

Community Service Activities in the village apparatus, village heads, youth groups and cadets in Bandung Baratbandung Barat Regency. Yag aims to be able to prioritize the use of Village Daa in 2021, where villages in Indonesia have approximately 74,953 villages covering 91% of the Indonesian Government's territory, Based on BPS data for March 2020, the number of poverty is 26.42 million people or 9.78% . Where as many as 15.26 million or 57.76% are in villages and as many as 11.16 million people or 42.24% are in cities. The stimulus of village funds has increased, namely in 2015 amounting to IDR 20.67 trillion, 2016 amounting to IDR 46.98 trillion, 2017 IDR 60 trillion, 2018 IDR 60 trillion, 2019 IDR 70 trillion, 2020 IDR 71 , 19 trillion and in 2021 it is estimated at Rp. 72 trillion, because the amount of village funds is large, its use must be distributed appropriately according to the needs in the village so that economic stability in the village can be maintained

Permendesa PD TT 13 of 2020 concerning priorities for the use of village funds in 2021 is determined by referring to two considerations.

1. Reducing the social and economic impact of the community as well as obstruction of village development due to the Corona Virus Disease 2019 (COVID-19) pandemic needs to adapt to new habits in the village, and

2. Facing threats that endanger the country's economic system and / or financial system stability, it is necessary to implement state financial policies and financial system stability for handling the 2019 Corona Virus Disease (COVID-19) pandemic including village funds

Efforts to achieve village SDGs in the situation and conditions of the COVID-19 Pandemic are not easy, therefore, the use of village funds in 2021 is prioritized to finance activities that support the achievement of 10 (ten) village SDGs related to national economic recovery activities, national priority programs, and habitual adaptation. new village. The 10 (ten) SGDs for the village are: 1. Village without poverty, 2. Villages without hunger, 3. The village is healthy and prosperous, 4. Involvement of village women, 5. Village with clean and renewable energy, 6. Village economic growth is evenly distributed, 7. Village consumption and production are environmentally conscious, 8. Village of peace with justice, 9. Partnerships for village development, and 10. Dynamic village institutions and adaptive village culture

2. Literature review

NATIONAL ECONOMIC RESTORATION ACCORDING TO VILLAGE AUTHORITY Priorities for using village funds for national economic recovery in accordance with village authority include: 1. Formation, development and revitalization of Village-owned enterprises / Village-owned enterprises together and include: 2. Establishment of joint Village-owned enterprises and / or Village-owned enterprises, 3. Equity participation of Village-owned enterprises and / or joint Village-owned enterprises, 4. Strengthening the capital of joint Village-owned enterprises and / or Village-owned enterprises, and 5. Development of jointly owned Village-owned

enterprises and / or Village-owned enterprises focused on the formation and development of superior Village products and / or superior products in rural areas, including: 6. Village forest management; 7. Customary forest management; 8. Drinking water management; 9. Village tourism management; 10. Fish processing (smoking, salting, and boiling); 11. Management of mangrove forest tourism (tracking, exploring mangroves and educational tours); 12. Training for mangrove and coastal vegetation hatchery centers; 13. Fish hatchery training; 14. Business training in marketing and distribution of fishery products; and Waste processing. 15. Other activities to realize the formation, development and revitalization of Village-owned enterprises and / or joint Village-owned enterprises in accordance with the authority of the Village and decided in Village Deliberations. 2. Village electricity supply 1. Micro hydro power plant, 2. Biodiesel power plant, 3. Solar power plants, 4. Wind power plant, 5. Biogas plant, 6. Electricity distribution network (not from the State Electricity Company), and 7. Other activities to realize the Village electricity supply in accordance with the Village authority and are decided in the Village Deliberation. 3. Development of productive economic enterprises 1. Development of productive scale businesses in the fields of agriculture, plantation, livestock and / or fisheries that are focused on the formation and development of superior village and / or rural products. 2. To develop services and small-scale and / or home industry businesses that are focused on the formation and development of superior village and / or rural products; 3. Provision and management of means / infrastructure for marketing superior products of the Village and / or rural areas, 4. Utilization of social forestry, 5. Utilization of appropriate technology that is environmentally friendly, 6. Investments in productive economic businesses that are environmentally friendly, and 7. Other activities to realize the development of environmentally friendly productive economic enterprises in accordance with the authority of the Village and are decided in the Village Conference (Muller, 2020; Govender & Sharp, 2020; Dong et al., 2020; Flores et al., 2020; Gonzalez et al., 2020).

NATIONAL PRIORITY PROGRAMS ACCORDING TO VILLAGE AUTHORITIES Priority for the use of village funds for national priority programs according to village authority include: 1. Village Data Collection 1. data collection on village development potential and resources, 2. data collection at the neighborhood level, 3. data collection at the family level, 4. updating village data including poverty data, and 5. other village data collection activities that are in accordance with the authority of the village and are decided in village meetings. 2. Mapping of Village development potentials and resources 1. preparation of a map of village development potential and resources, 2. updating the map of village development potential and resources, 3. mapping activities of other village development potentials and resources that are in accordance with the authority of the village and are decided in village meetings. 3. Development of information and communication technology 1. development, management and integration of the financial administration system and Village assets with digital applications provided by the Ministry of Villages, Development of Disadvantaged Areas, and Transmigration. 2. development, management and integration of Village information systems based on digital applications provided by the Ministry of Villages, Development of Disadvantaged Areas, and Transmigration. 3. development of information disclosure on digital application-based Village development, and 4. procurement of information and communication technology infrastructure based on digital applications, including: 5. for internet networks; 6. procurement of computers; 7. Smartphone; and 8. Internet subscription. 9. activities to develop, manage and integrate other information and communication technology in accordance with the aut

Village Problems Based on his explanation, the general problems of village apparatus are as follows:

1. What are the priorities for using village funds for village economic recovery? 2. There was a difference in data collection for the poor village community between villages and from Disdukcapil 3. Legality of Bumdes management if the previous management term has expired and previously it has been registered at the Ministry of Law and Human Rights and there is a notary decree. 4. Do not have a financial statement, in this case the income statement and statement of financial position (balance sheet). Problem Solution From the problems described in the situation analysis section, the service team offers the following solutions:

1. The priority of using village funds for village economic recovery is adjusted to the authority and capacity of the village

2. The data used is data that belongs to the village because the one who knows the conditions in the field is the village itself, so that the data is more accurate, mobilize youth organizations in each RT to record the community so that the data

3. Village Management when the male term has expired, the new management must be legalized again by a Notary Decree Output target

1. Village administrators are able to use the village data to restore the village economy
2. Village administrators always update the condition of the community, including the number of residents, the poor, who are currently studying, unemployed and working.

3. Every difference in the management of Bumdes, it must be legalized a again by a Notary Decree

problems in managing and recording business finances of BUMDes administrators and UMKM players is carried out using several approaches / methods carried out jointly, namely: 1. Interview in survey activities From the results of the interview, the PKM team was finally able to analyze the general problems faced by the Village Officials 2. Lecture Method in Phase 1 of Community Service Activities It is planned that in the service activities, the service team will carry out activities in 3 stages. In stage 1 the service team will deliver the material first to the community service training participants. The training participants will be given an explanation of the general description of: the use of village funds in 2021: Village Permendesa, At this stage the activity will be carried out for 1 hour. 3. Tutorial Method in Phase 2 of Community Service Activities The training participants will be given material related to the accounting process starting from recording to financial reporting. At this stage the time required will be a little long, namely 4 hours. 4. Discussion Method, In Phase 3 of Community Service Activities. The Training Participants will be given the opportunity to discuss issues related to the use of village funds in 2021: Village Permendesa. At this stage the activity will be carried out for 1 hour

3. Discussion

Implementation This community service activity will be held on Thursday, March 18, 2021, from 09.00 to 16.30 WIB. The training was carried out through a Webinar attended by 39 participants consisting of village officials, 32 village heads, village, sub-district, and Tatuna village assistants from villages in West Bandung participants from East Aceh, Sumedang and Pahuwato. The training activity begins with participant registration at 12.00 WIB. At 13.00 the training was opened by members of the Community Service team (PKM), Mr. Daniel Nababan. The next stage Participants were given the first material on the use of village funds in 2021: Village Permendesa explained by Daniel Nababan, SE, M.Sc., At the time of presentation of the material Accelerating achievement through recovery of the National Economy, Success Factors of Implementing Village SDGs in BUMDes, Potential Synergy, National Priority Programs in accordance with Village authorities, Adaptation to New Habits, The obstacles faced are the difficulty of village officials in using village funds and their priorities for what, after being explained, the village officials understand what to do with village funds Results and Outputs achieved 1 Week after Community Service Activities were carried out, on March 18, 2021, monitoring was carried out, which was carried out by Mr. Daniel Nababan

1. How to solve when there is a difference between the Debit side and the Credit side
2. How to record purchases of goods, (sorting which items are included in capital expenditures, etc. Income groups, cash, savings from businesses in the bank.
3. What is the relationship between the results of recording and the financial statements and what financial reports must be made?

Table 1. Community Service Outcomes

External Type	External Community Service
1 Scientific Publications in Journals national / international. Publications in Mass Media Print / Online Increased knowledge of the use of village funds in 2021: Village Permendesa	International Journal
2 Scientific Publications in Journals national / international. Publications in Mass Media Print / Online Increased knowledge of the use of village funds in 2021: Village Permendesa	majalahsora.com
3 Scientific Publications in Journals national / international. Publications in Mass Media Print / Online Increased knowledge of the use of village funds in 2021: Village Permendesa	Able to use village funds.

4. Conclusion

The implementation of this community service activity has gone according to the planned schedule. From the community service activities that have been carried out, it can be concluded that: 13 of 2020

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