

TECHNICAL GUIDELINES FOR VILLAGE ASSETS AND FINANCIAL MANAGEMENT FOR THE GOVERNMENT & VILLAGE APARATURES IN THE BONE DISTRICT

(Andi Syamsu Alam, Nurlinah, Andi Lukman Irwan, Rahmatullah, Ashar Prawitno)

ABSTRACT

The objectives of the Bimtek of Village Asset and Financial Management are (1) It is expected that after completing the Technical Guidance on the Management of village assets and finances, the village and kelurahan government can manage the village assets according to the principle, (2) The village government can improve the ability of the village government in managing village assets which are oriented towards the village people while at the same time able to guarantee village independence, (3) the village government is able to draw up development planning in the form of the village medium term development plan, the village RKP and be able to prepare budgetary planning in the form of a village-based APB and (4) they are expected to be able to manage village finance in a transparent and accountable manner in accordance with regulations. The results achieved up to the first week of October have reached 100%. This is due to the core activities of Community Service Activities in the framework of this Unhas Anniversary in Bone District in the form of Technical Assistance Management and Village Finance Training has been going well. The indicator is that participants who took part in the training from the first day to the second day were very enthusiastic about participating. According to them this kind of training is very much needed by the village and kelurahan government officials as well as the District government apparatus in Kec. Tanete Riattang Timur and Kec. Barebbo.

Keywords: Management, assets, finance, village.

PRELIMINARY

Situation Analysis

The idea of village-scale local authority departs from criticism of the construction of village authority in UU. No. 23/2014 especially "governmental affairs which become the authority of regencies / cities which are regulated to the village". This stipulation is a consequence of the position of the village as a subsystem of the district / city administration as affirmed in Article 200: "In the district / city regional government a village government is formed consisting of the village government and the village consultative body". Permendagri No. 30/2006 describes the handover of authority in detail, which substantially includes a positive list of small-scale and local government affairs, which is more effective and efficient if managed and managed by the village.

However, the construction contains two weaknesses. First, the transfer of authority from the district / city to the village is not justified by the principle of autonomy (decentralization). However, with another perspective, we see that the construction uses the perspective of residuality, that the village receives the residual (residual) authority that has been divided up in the district / city. As a result, the allocation of village funds (ADD) is also residual in nature. Secondly, Permendagri No. 30/2006 did not run perfectly. Most of the districts / cities did not follow up on the establishment of a law on the transfer of authority. Only a handful of districts / cities did, and even then it did not run effectively.

In the future, the village will manage village finances, one of which will be sourced from the allocation of the State Budget, namely in the form of Village Funds . With relatively large funds, village opportunities are increasingly open in carrying out development and become more empowered in exercising village authority, public services, village asset management, local economic development. The toughest challenge is managing the budget for the welfare of citizens in a professional, accountable, transparent and effective manner and in accordance with the existing regulatory framework. With large funds and proper budget management will bring prosperity to its citizens.

The ability to manage village finances cannot be separated from governance based on the principle of good financial management. This means that village financial management must uphold the principles of transparency, accountability, participation, and be carried out in an orderly and disciplined budget, as stipulated in UU. No. 6/2014 and other related regulations.

Partner Issues

Based on the situation analysis above, the problems faced by the government at the village level of Bone Regency are as follows:

- a. The existing condition shows that quite a lot of village assets are not under the authority and managed by the village.
- b. In the partner area it was also revealed that there was an overlap in the management of village assets
- c. In the area of partner village assets in the form of village forests have been managed by the village government.

The solution

Opportunities to manage large village budgets must be accompanied by increased human resources, both the village government and the community. With adequate village budgetary capacity, villages can allocate funds to increase human resource capacity for both village officials and village communities. The ability to manage village finances will make it easier for the ideals of human resource development obligations to become the responsibility of the district and sub-district governments. Reflecting on the experiences of many village governments in Indonesia who have neglected the utilization of village assets, the management of village assets must be carried out in accordance with the principles, re-establishing village authority over their assets and providing more room for village management to control, utilize and secure assets. assets that are held for the administration of village governance, implementation of village development, village community development, and village community empowerment.

METHOD OF IMPLEMENTATION

Community service activities in the framework of the 2019 Unhas Anniversary was carried out in the form of "Technical Guidance on Village Asset and Financial Management for Bone and Village Government Officials in Bone Regency" which was carried out gradually starting on July 24, 2019 at Tanete Sub-District Office. Riattang Timur and on 26-27 July 2019 in the District Office of Barebbo Sub-District, Bone Regency.

RESULTS OF ACTIVITIES

During the two days of the Technical Asset Management and Village Financial Technical Guidance Training activity which was attended by 55 participants from village and village staff representatives in 2 (two) Districts in the Bone Regency government area, the results obtained from the participants included:

1. The village and kelurahan government can manage village assets in an obedient principle, redevelop village authority over its assets and provide more extensive management space for villages to control, utilize and secure the assets they have for managing. Government.
2. in compiling development planning in the form of the Village Medium-Term Development Plan (RPJMDes) which is a planning document for a period of 5 (five) years containing the direction of village development policy.
3. After participating in this activity, the village government has the skills in drafting a Village Development Work Plan which is hereinafter abbreviated (RKP-Desa)
4. After participating in this activity, the village government has the ability to compile APB-Desa, along with all stages of village APB management (preparation, implementation, accountability). The process of managing APB Desa based on the principles of participation, transparency and accountability will give meaning and value to the village administration well run.

Target Achievement

The results achieved up to the first week of October have reached 100%. This is due to the core activities of Community Service in the framework of Unhas Anniversary 2019 in the form of Technical Assistance Management of Village Asset and Financial Management for Village and Village Government Apparatus in the District Bone has been going well. The indicators are the participants who took part in the training from the first day to the second day, were very enthusiastic in participating. According to them this kind of training was very much needed by the village / kelurahan and government officials in all village and kelurahan areas.

To realize consistent outputs of community service activities in the form of Technical Assistance Management and Village Financial Training which was held on July 24, 2019 in the hall of the District Office of Tanete Riattang Timur District. Bone and on 26-27 July 2019 in the Hall of the Barebbo Sub-District Office, the team conducted a monitoring and evaluation visit at the Village and Village Offices for 2 (two) weeks, namely the third and fourth weeks of September 2019, where the Tanete Riattang Timur District a field visit was conducted in the third week of September 2019 and for Barebbo District a field visit was carried out in the fourth week of September 2019. The purpose of this field visit was to ascertain whether the training objectives that had been carried out could be practiced or applied by elements of the village / kelurahan government who had attended the training in each work unit so that the planning documents at the village / kelurahan level are well structured in accordance with the principles of Technical Asset Management and Village Finance Guidance. Direct monitoring activities as well as assistance to Village and Village officials in terms of preparation of RPJMD-Village, RKP -Village and structuring ass et village.

REFERENCE

- Alam, Andi Samsu & Andi Mamu. 2016. Isu-Isu Strategis dalam Pembangunan Desadi Kecamatan Bone Kabupaten Bone. Jurnal Government Volume 9 Nomor 2 Juli 2016
- Badan Pusat Statistik Kabupaten Bone, 2016, *Kabupaten Bone dalam Angka 2016*, Kabupaten Bone
- Badan Pusat Statistik Kabupaten Bone, 2016, *Kecamatan Bone dalam Angka Tahun 2016*, Kabupaten Bone

Badan Pusat Statistik Kabupaten Bone. 2016. *PDRB: Produk Domestik Regional Bruto Tahun Dasar 2010 menurut Lapangan Usaha Kabupaten Bone 2010-2014*. Kabupaten Bone

Badan Pusat Statistik Kabupaten Bone, 2016, *Statistik Bone 2015*, Kabupaten Bone
Pemerintah Kabupaten Bone, 2017, *Profil Kabupaten Bone*. <http://www.Bonekab.go.id/index.php/tentang-Bone/profil/profil-kab-Bone>. diakses tanggal 10 Maret 2018

Peraturan Menteri Desa, Pembangunan Daerah Tertinggal dan Transmigrasi Nomor 9 Tahun 2017

RPJMD Kabupaten Bone 2014-2019