

TRAINING AND MENTORING IN PREPARING FINANCIAL STATEMENTS AT BUMDES MERTA SARI

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Abstract

BUMDes is a form of village institution which has activities to carry out economic activities or business to obtain useful benefits for the welfare of the community. The existence of BUMDes is expected to improve the living standards of the surrounding village communities. For that, it is necessary to carry out a good management in its financial management. Meanwhile, the majority of BUMDes BUMDes Merta Sari managements are still not very familiar with Accounting and Financial Statements. Therefore, this activity to the community is carried out with the aim of providing training and mentoring to the BUMDes Merta Sari managements in Banyu Urip Village. After the activity is completed, the managements of the BUMDes Merta Sari's business unit in Banyu Urip Village have the ability to preparing financial Statements as a form of accountability to members who had invested in the business unit of the BUMDes Merta Sari, and to the managements of Banyu Urip Village.

Keywords: BUMDES, Accounting, Financial statementd

1. INTRODUCTION

BUMDes is a form of village institution that has activities to carry out an economic venture or business to obtain useful benefits for the welfare of the village community (Wibowo, 2019). Villages can establish business entities according to the needs and the potential of the village. The establishment of BUMDes must be oriented towards joint ownership (village government and community), not only providing financial benefits to the government through local own-source revenue but also broad economic benefits in the community such as creating jobs and sustainable economic activities so that can improve the community's welfare.

As the accountability to the Village Government, BUMDes's managements are required to report their activities and performance results every month. According to Article 12 paragraph (3) of the Minister of Villages Regulation, Development of Disadvantaged Regions and Transmigration Number 4 of 2014, the BUMDes Operational Executor is required to make financial reports of all the business units every month.

The Directorate General of Transmigration Area Development has facilitated the development of economic businesses in the Transmigration Area of Kota Terpadu Mandiri, through the Office Memorandum Number: ND 620/ DPKTrans/ 03/2017 to establish BUMDes in the KTM Telang transmigrant area, especially Tanjung Lago sub-district. Until

now, every village in Tanjung Lago sub-district has a BUMDes as a legal entity. It means that there are 15 BUMDes in the sub-district. All BUMDes are required to make financial reports and their accountability. So far, the managements routinely have made modest reports as a form of their accountability. However, it is not uncommon to find financial reports that are not in accordance with the proper Financial Reporting Guidelines/Accounting Standards.

Based on the information that was provided by local sub-district officials, up to now, there are only 3 BUMDes which are actively carrying out their operational activities and have even made financial and accountability reports using system, while the other 12 BUMDes have not reported their accountability reports and some of them are no longer operating. In general, the accountability reports that have been made by the managements of Village-Owned Enterprises seem like they were made potluck (to terminate obligations as managerial). This is caused by several factors, including the low quality of human resource management, the inadequacy of standard guidelines from the Government regarding the financial recording of BUMDes, and the lack of training that provides knowledge and skills in recording and reporting on the financial management of BUMDes (Mappanyuki, 2020).

This community service activity is specifically carried out at BUMDes Merta Sari, which is located in Banyu Urip Village. Banyu Urip Village is one of the villages in Tanjung Lago sub-district, Banyuasin district. This village is located on the west side of Tanjung Api-api road, approximately 43 km from Palembang city center. The existence of road access to the Tanjung Api-api ocean port makes this village accelerate in developing itself. These villagers are very diverse with their main livelihood as farmers, a small number of traders, carpenters and stone workers, company workers, rice mill entrepreneurs and some are civil servants. According to information from agricultural officials, the land area of this village is 1100 HA. But only about 75 % can be used as rice fields, and 25% is for coconut plantations and settlements.

The dominant livelihood in this village is as a farmer. It is not surprising that agricultural cultivation in this village is very advanced, this cultivation technique is very well mastered, starting from land preparation using tractors to harvesting process using combined power harvester, a very sophisticated permanent machine. In addition to harvesting rice, Banyu Urip village also harvests corn in one year. Today it is known as PI .200 (planting index 200) it means that it harvests 2 times a year. Corn is a commodity that is not less superior to rice. Even the corn harvest by the regent of Banyuasin was held twice in the village of Banyu Urip.

Identification and Formulation of The Problem

The existence of BUMDes is one of the considerations for channeling village community initiatives, developing village potential, managing and utilizing the potential of village natural resources, optimizing human resources (villagers) in their management, and the existence of capital participation from the village government in the form of financing and village wealth which was submitted to be managed as part of BUMDes. However, in the implementation, one of the problems faced by BUMDes management is lack of human resources in the management of financial statements.

Therefore, assistance is needed from various parties (who have economic capabilities) who can provide training which is aimed at improving their ability to manage the finances that are their responsibility.

To answer the problems above, the solutions offered are as follows:

1. It is necessary to empower the community through improving the management of Village Owned Enterprises (BUMDes) by conducting training and mentoring.
2. It is necessary to increase the capacity of BUMDes management in Banyu Urip Village in business management through technical guidance.

Troubleshooting Framework

The Village Government and village-owned enterprises are currently the focus of the government's attention. It is not only the focus of development planning but also the process of implementing various new laws and regulations. With so many new regulations, the village government faces various obstacles in its implementation.

The problems faced by village-owned enterprises are the gap between the demands of the legislation and the current conditions. The current conditions in village-owned enterprises include, as explained above, inadequate knowledge of human resources against laws and regulations, lack of human resources, inadequate number and quality of supporting infrastructure and very less information technology.

The solution offered through this community service is to reduce the gap between the conditions which are faced by BUMDes and government regulations by providing education, training and mentoring in preparing accountability reports to BUMDes managements. This is expected to increase the capacity of human resources, provide understanding to management regarding government regulations and improve the use of information systems, accountability and transparency.

2. LITERATURE REVIEW

Village-Owned Enterprises (BUMDes) are the community economic institutions whose role is quite strategic in driving the economy of rural communities. BUMDes is also a pillar of democracy. BUMDes was created with the aim of being able to improve the village economy, optimize village assets, improve community businesses, create business opportunities, create jobs, and develop village economies and increase village income (Ginanjar, 1997). If the BUMDes management is carried out optimally, the village will become an independent village. BUMDes is also one of the village government partners in realizing economic development plans, so that BUMDes are required to be able to provide community needs in developing their business (Suwarjeni & Jaya, 2019).

Village-Owned Enterprises are formed or established by the village government with capital ownership and management is carried out by the village government and the community. The regulation of BUMDes has been regulated in Article 23 paragraph (1) of Law Number 32 of 2004, which states that villages can establish Village-Owned Enterprises in accordance with the needs and potential of the village (Lapananda, 2016). The characteristic of the BUMDes business is profit-oriented. The characteristics of business management are openness, honesty, participatory, and fairness (Sujarweni, 2014).

The presence of BUMDes is expected to make the village more independent and the community to be more prosperous. The establishment of BUMDes is also based on the needs and potential of the village, as an effort to improve community welfare. With the establishment of this village-owned business entity, in addition to the village government hoping to increase community independence and strengthen the village economy, BUMDes can also encourage increasing Village Own-Source Revenue (PAD) (Abidin, 2015). However, in the process of socializing the program to the community, selecting candidates for BUMDes management, planning the program, establishing and implementing the program, of course, the community and village government will encounter several obstacles. To help overcome these obstacles, assistance to existing BUMDes is carried out, through a service program in collaboration with the experts around the BUMDes location.

BUMDes Merta Sari is one of the active BUMDes in the Telang Lago sub-district, Banyuasin District, South Sumatra. BUMDes Merta Sari has a business unit in the form of a cooperative or grocery store that provides various needs of the surrounding community and provides savings and loan services for its members. BUMDes Merta Sari has been proven to

help local residents by helping to open job vacancies for residents in Banyu Urip Village. The existence of BUMDes is expected to have more income to improve the living standards of the surrounding village communities.

From the survey result that was obtained in the field, it can be seen that BUMDes Merta Sari through its business units, each year gets a fairly large profit and has increased every year. With the increase in BUMDes income, financial accountability reports to village governments and other stakeholders must be published. Compiler of standard accounting reports, so that financial statements can be publicly accounted for and reviewed by parties with an interest in financial statements. Financial statements are a form of accountability of a person or institution as a form of providing financial information to others in the form of financial transparency. In the Minister of Villages Regulation, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 4 of 2015 Concerning The Establishment, Management and Dissolution of Village-Owned Enterprises Chapter III article 12 paragraph 3 that the Operational Executor as referred to in paragraph (1) has the authority to: preparing financial statement of all BUMDes business units every month. Every BUMDes activity that increases revenue must make financial reports transparently and accountably. The source of income of BUMDes is obtained from the facilities provided. At least the village government is able to carry out the mandate of the applicable regulations, which is by establishing a Village-Owned Enterprise which is expected to encourage and improve the economy of its villagers and be able to increase village cash finances in order to advance the welfare of the village community. The implementation of community service programs is important to be carried out with partners with the aim that the management of BUMDes Merta Sari has a good model of BUMDes financial statements.

3. METHOD

Workshop on Financial Reporting of Village-Owned Enterprises with a participatory learning approach is carried out for Community Service (PKM) activities. Participatory learning is a type of learning in which all participants, including educators and students, are actively involved in all aspects of the learning process (Idrus & Syachbrani, 2020). Technically, the participatory learning process in this workshop is carried out in the form of lectures, discussions and questions and answers as well as mentoring.

Activities of Training and Mentoring in the Preparation of Financial Reports at BUMDes Merta Sari are carried out within a period of 1 month with the target of participants is all of BUMDes Merta Sari managements.

4. RESULT AND DISCUSSION

The descriptions of the activities of Financial Statements Management of The Village-Owned Enterprises at Banyu Urip Village-Owned Enterprises, namely Merta Sari Village-Owned Enterprises which was carried out, are as follows.

Survey and Determination of Partner's Area

The general objective of conducting a field survey is to directly observe the location of the partner area. Observation activities are carried out to explore and collect data which is needed for discussion topics and to find out problems that occur at PKM locations. The objectives of the field survey are to understand how to collect data or information, and to know how to collect data or information. The field survey was carried out by the PKM Team.

In this step, the PKM Team identifies the materials needed for the activity; Team coordinates and prepares the PKM work plan; conveys the activity introduction letters, coordinates, and discusses with the government of the Telang Lago district and Banyu Urip village officials and BUMDes managements.

Determination of Partner Area is carried out:

- a. In order for the Banyu Urip Village Head to allow the PKM Team to do service
- b. In order to know the plan and schedule of activities
- c. In order to help socialize the management of BUMDes Merta Sari, there will be PKM activities.

Implementation of Material Presentation Activities

The Material of BUMDes financial reports management was conveyed through lectures, discussions, and questions and answers. The materials were conveyed after a general introduction by the Banyu Urip Village Head, followed by an introduction session between the participants and the PKM Team



Figure 1. Team Introduction

After the introduction session, the PKM Team (the resource person) continued with the distribution of materials. Participants were given the opportunity to ask questions at each session. The resource person answered all activity participant questions. The recording of financial statements is very important for a Village Owned Enterprise (BUMDes). By making good financial reports, a business can make good business decisions, maintain and develop its going concern. This decision can be taken by viewing at the financial statements and financial management that have been carried out which can be used as a reference to achieve business goals. In Permendagri Number 20 of 2018 concerning village financial management, it is stated that one of the village own-Source revenue is sourced from BUMDes. Therefore, BUMDes are also required to do the systematic recording or bookkeeping of every transaction that occurs in order to produce financial statements that can clearly show the financial position of BUMDes and are used to account for the stakeholders. Materials of Village-Owned Enterprise Financial Reports Managements Training at Village-Owned Enterprises of Merta Sari Village Banyu Urip, including: procedures for preparing financial reports, introduction to the BUMDes financial information system, and the practice of preparing financial reports with BUMDes.

Training and mentoring in preparing BUMDes financial reports, the PKM program, aims to help to overcome the problems which are faced by Merta Sari Village Owned Enterprise (BUMDes) partners in Banyu Urip Village. The implementation of the PKM program for partners is BUMDes financial reporting with a workshop and training approach. The last session of the service activity is the mentoring process in the practice of compiling BUMDes

financial reports. This process is intended in order for participants to have adequate capacity in planning, managing and financial accountability.



Figure 2. Mentoring in the Preparation of Financial Reports to BUMDes Merta Sari Management

After carrying out the training several times and the partners were deemed capable, then the PKM Team provided an understanding of three financial reports, namely the profit/loss statement, balance sheet and cash flow which are financial reporting standards for service companies accounting. For training on making financial reports, the PKM Team needs to repeat or do several times. This is because partners have never received similar training before. However, after going through several exercises, trying to enter transactions themselves, the team saw that partners were able to continue the transaction recording system themselves until the presentation of financial statements in the following month. However, the mentoring team is open, if in the future BUMDes Merta Sari management in Banyu Urip Village still needs assistance, the PKM Team will be happy to provide the assistance. The participation of participants (BUMDes administrators, Village Apparatus) in this activity was very enthusiastic and proactive as seen in the involvement of all partner participants who attended the activity.



Figure 3. Mentoring in the Preparation of the BUMDes Profit and Loss Statement

The objective achievement of the BUMDes financial reporting training is good, participants are very enthusiastic and BUMDes financial recording is important to know the financial condition of BUMDes. So it can be concluded that the purpose of this activity can be achieved.



figure 4. Photo with participants

5. CONCLUSION

The implementation of this service activity is inseparable from efforts to support and assist the village government in increasing the capacity and quality of BUMDes management. PKM activities through training and mentoring in BUMDes financial reporting in Banyu Urip Village, South Buton district got support and positive responses from the village government and all participants in this PKM activity. After participating in the PKM activity for BUMDes financial reporting, participants have been able to understand and are skilled and committed to organizing, managing and developing BUMDes well. Especially in the management of financial statements according to the accounting cycle applied. BUMDes financial report training activities can increase the knowledge of BUMDes management, improve skills in making financial reports, so that the financial management of BUMDes management is more independent and achieves the common good.

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