



Training on Simple Financial Reports for BUMDes in Bojonegara sub-District Serang Regency

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Abstrak

Laporan keuangan BUMDes menjadi krusial karena menyangkut penggunaan sumber daya ekonomi yang berasal dari masyarakat dan ataupun dari pemerintah. Untuk itu diperlukan pelatihan bagi BUMDes mengenai penyusunan laporan keuangan sesuai standar akuntansi agar akuntabilitas dan transparansi BUMDes dapat tercapai. Melalui kegiatan pengabdian ini, pengurus BUMDes memahami akan pentingnya penyusunan laporan keuangan berdasarkan standar akuntansi (SAK), namun dalam pelaksanaannya, BUMDes belum mampu menerapkan laporan keuangan sesuai standar akuntansi sepenuhnya.

Kata kunci: Laporan Keuangan, SAK, BUMDes

Abstract

BUMDes financial reports are crucial because the reports involve in the use of economic resources that come from the community and/or the government. For this reason, training for BUMDes is needed regarding preparing financial reports according to accounting standards so that BUMDes accountability and transparency can be achieved. Through community service activity, BUMDes management understands the importance of preparing financial reports based on accounting standards (SAK), however, in practice, BUMDes have not been able to implement financial reports according to accounting standards yet.

Keywords: Financial Statements, SAK, BUMDes

Introduction

Village Owned Enterprises (BUMDes) are village business organizations managed by the community and village government in an effort to strengthen the village economy and are formed based on village needs and potential. BUMDes is a pillar of economic activity in the village that functions as a social and commercial institution. In addition, BUMDes also plays a role as a social institution that is in favor of the interests of the community through its contribution to the provision of social services. Meanwhile, commercial institutions aim to make a profit by offering local resources to the market. Every business entity has bookkeeping records that are used for its business activities and are required for related stakeholders. BUMDes financial reports are crucial because the reports involve the use of economic resources that come from the community or from the government. For this reason, adequate financial reports are needed as BUMDes accountability and transparency.



The establishment of BUMDes in Bojonegara Regency, Serang Regency is still relatively new. The average establishment is 2019. However, activities have stopped due to the COVID-19 pandemic in 2020 and 2021, and to continue operations in 2022. In 2023, BUMDes will receive additional capital from the government. In this regard, we provide training on preparing simple financial reports for BUMDes according to accounting standards (SAK) using Microsoft Excel. The service aims to be for BUMDes managers to be able to compile simple financial reports in accordance with accounting standards (SAK) as a form of accountability and transparency in the use of public funds.

Implementation Method

Simple financial reporting training for BUMDes is conducted in May 2023, located in Kertasana village, Bojonegara sub-district, Serang Regency, Banten Province. This service activity follows the following stages:

Tabel 1. Activity

No	Activity	Information
1	Preparation and observation	Prepare material for community service activities and observe BUMDes in Bojonegara sub-district, Serang Regency
2	Training on preparation of financial reports	Implementation of training activities in the village of Kesamanah, one of the BUMDes in the Bojonegara sub-district
3	Monitoring and Evaluation	Evaluate BUMDes financial report preparation activities

Result and Discussion

Community service activities with the theme of training in preparing financial reports for BUMDes in Bojonegara sub-district, Serang Regency, with the following results:

1. Preparation and Observation.

At this stage, the material training that will be presented is prepared, such as booklets/guidelines for preparing financial reports and preparing applications used in preparing financial reports, namely Microsoft Excel Application. The choice of Microsoft Excel is because managers or bookkeepers are used to compiling books using Microsoft Excel. Preparation of Financial Statements with reference to the generally accepted Financial Accounting Standards (SAK).

Before conducting the training, observations were made to BUMDes in Bojonegara District. There are 11 villages in the Bojonegara sub-district, namely: Mekar Jaya, Pakuncen, Margagiri, Mangkunegara, Kertasana, Lambangsari, Bojonegara, Karangkepuh, Pangarengan, Ukirsari, and Wanakarta. The implementation of this community service activity was attended by 3 BUMDes, namely Kertasana, Karangkepuh, and Mangkunegara. Based on observations, BUMDes in the Bojonegara sub-district are still relatively new, namely in 2019. However, it begin the operations in 2022. The initial funds of Bumdes from BUMDes management. In 2023, Bumdes will receive additional capital from the government. Most BUMDes are already legal entities.



Figure 1. Preparation and Observation

In terms of accountability reports, BUMDes report their activities and financial reports but are not in accordance with accounting standards (SAK). BUMDes provides information on cash flows in and out. To report income and expenses, BUMDes use the cash basis method. However, not a few BUMDes report only briefly/succinctly, without detailing the inflows and outflows of funds used. BUMDes business activities vary, namely chicken farming, catfish farming, shrimp, training/computer/welding courses, management of parking services in private hospitals, and retail. For this reason, it is necessary to prepare financial reports in accordance with accounting standards so that they can be widely accepted by stakeholders.



Figure 2. Preparation and Observation

2. Training on preparation of financial reports

At this stage, training is given regarding the preparation of financial reports based on Financial Accounting Standards (SAK) with the Microsoft Excel application. The training will be held on May 2023 at the BUMDes of Kertasana village. The BUMDes simple financial report components consist of: 1) Financial Position Report /Balance Sheet; 2) Comprehensive Income/Profit and Loss Reports; 3) Statement of Cash Flows; and 4) Notes to Financial Statements (CALK).



Figure 3. Training on preparation of financial reports

The following is a simulation of the BUMDes Financial Report according to accounting standards. In the case below, this is a financial transaction for the shrimp farming business unit in March 2023:

Tabel 2. Financial transactions for March 2023

DATE	TRANSACTIONS	TRANSACTIONS	
		IN (Rp)	OUT (Rp)
1	Receive village grant funds in cash from members	Rp5.275.000	
5	Purchase of Shrimp Fry		Rp3.000.000
6	Buying fishing nets		Rp100.000
	Sale of Shrimp to Restaurant for 10 kg @95000	Rp950.000	
7	Sales of Shrimp to Customer for 15 kg @95000	Rp1.425.000	
13	Purchase of equipment in the form of chalk		Rp100.000
20	Purchase of Shrimp Feed		Rp1.000.000
25	Paying Transportation Expenses		Rp1.000.000
28	Sold 10 kg of shrimp @95000 to customer	Rp950.000	
30	Pay employee wages		Rp3.000.000
	Amount	8.600.000	8.600.000

Table 3. Simulation of General Journal

BUMDes XXX General Journal March 2023				
Date	Description	REF	Debit	Credit
1	Cash		Rp5.275.000	
	Capital			Rp5.275.000
5	Fry purchase		Rp3.000.000	
	Cash			Rp3.000.000
6	Net		Rp100.000	
	Cash			Rp100.000
7	Cash		Rp500.000	
	Sales			Rp500.000
10	Cash		Rp1.425.000	
	Sales			Rp1.425.000
13	Chalk		Rp100.000	
	Cash			Rp100.000
20	Feed Inventory		Rp1.000.000	
	Cash			Rp1.000.000
25	Transportation Expense		Rp1.000.000	
	Cash			Rp1.000.000
28	Cash		Rp950.000	
	Sales			Rp950.000
30	Wages Expense		Rp3.000.000	
	Cash			Rp3.000.000
	Amount		Rp16.350.000	Rp16.350.000

Table 4. Simulation of Trial Balance

BUMDes XXX Trial Balance March 2023			
Account Number	Account Name	Debit	Credit
1001	Cash	Rp 49.850.000	
1002	Bank	Rp50.000.000	
1003	Account Receivable		
1101	Oxigent Supply	Rp3.000.000	
1102	Shrimp Inventory in Process	Rp3.800.000	
1103	Feed Inventory	Rp2.000.000	
1104	Finished Shrimp Inventory	Rp4.750.000	
1105	Toren tub	Rp200.000	
1106	Kempu Seawater	Rp100.000	
1107	Water Toren Holder	Rp200.000	
1108	Chalk	Rp200.000	

1109	Hose	Rp100.000	
1110	Net	Rp300.000	
1111	EM 4	Rp100.000	
1201	Building	Rp10.000.000	
1202	Land	Rp10.000.000	
1203	Pool	Rp5.000.000	
1204	Tarpaulin	Rp100.000	
1205	Paralon Pipe	Rp400.000	
1206	Jet Pump	Rp500.000	
1207	Circulating Water Pump	Rp100.000	
1208	Air Pump	Rp100.000	
1209	Accumulated Depreciation		Rp5.000.000
2001	Short Term Liability		
2002	Long Term Liability		
3001	Capital Grant Provincial government		
3002	Village Grant Capital		Rp80.000.000
3004	Self-help Capital		Rp55.275.000
3005	Retainetd Earning		
4001	Sales		Rp23.525.000
5001	Fry purchase	Rp8.000.000	
6001	Operating Expenses	Rp100.000	
6002	Electrical Expenses	Rp400.000	
6003	Transportation Expense	Rp3.500.000	
6004	Wages Expenses	Rp6.000.000	
6005	Vehicle Rent Expenses		
6006	Depreciation Expense	Rp5.000.000	
	Amount	Rp163.800.000	Rp163.800.000

Table 5. Simulation of Balance Sheet

BUMDes XXX
Balance Sheet
March 2023

Asset		Liability	
Cash	Rp 49.850.000	Short Term Liability	
Bank	Rp50.000.000	Long Term Liability	
Account Receivable			
Oxigent Supply	Rp3.000.000	Equity	
Shrimp Inventory in Process		Capital Grant	
	Rp3.800.000	Provincial government	
Feed Inventory	Rp2.000.000	Village Grant Capital	Rp80.000.000

Finished Shrimp Inventory	Rp4.750.000	Self-help Capital	Rp55.275.000
Toren Tub	Rp200.000	Retained Earning	Rp525.000
Kempu Seawater	Rp100.000		
Water Toren Holder	Rp200.000		
Chalk	Rp200.000		
Hose	Rp100.000		
Net	Rp300.000		
EM 4	Rp100.000		
Building	Rp74.475.000		
Land	Rp50.000.000		
Pool	Rp5.000.000		
Tarpaulin	Rp100.000		
Paralon Pipe	Rp400.000		
Jet Pump	Rp500.000		
Circulating Water Pump	Rp100.000		
Air Pump	Rp100.000		
Accumulated Depreciation (-)	Rp5.000.000		
		Amount of Liability & Equity	
Amount of Assets	Rp 135.275.000		Rp135.275.000

Table 6. Simulation of Profit and Loss

BUMDes Berdikari Mandiri Kertasana
Profit and Loss Statement
March 2023

Sales		Rp23.525.000
Purchase (-)		<u>Rp8.000.000</u>
Expenses:		
Operating Expenses	Rp100.000	
Electrical Expenses	Rp400.000	
Transportation Expense	Rp3.500.000	
Wages Expenses	Rp6.000.000	
Depreciation Expense	<u>Rp5.000.000</u>	
Amount of Expenses	(-)	<u>Rp15.000.000</u>
Net Profit		Rp525.000

Table 7. Simulation Statement Of Cash Flow

BUMDes Berdikari Mandiri Kertasana
Statement Of Cash Flow
March 2023

Cash Flow from Operating Activities	
Receipts from customers	
	Rp 3.525.000
Payment to Suppliers	-Rp 3.000.000
Opeational Expenses	-Rp 1.000.000
Net Cash from Operating Activities	-Rp 475.000
Cash Flow from Investing Activities	
Acquisition/Sale of Assets	Rp 30.000.000
Net Cash from Investing Activities	Rp 30.000.000
Cash Flow from Financing Activities	
Financing Receipt	Rp 20.325.000
Net Cash from Financing Activities	
Increase/Decrease in Cash	Rp 49.850.000

Table 8. Simulation Statement of Changes in Equity

BUMDes XXX
Statement Of Changes in Capital
March 20223

Capital Grant Provincial government	Rp -
Village Grant Capital	Rp80.000.000
Self-help Capital	Rp50.000.000
Additional Paid-in Capital	5275000
Net Profit	<u>Rp525.000</u>
Final Capital	Rp135.800.000

3. Monitoring and evaluation

At this stage, an evaluation was carried out on the training participants for preparing financial reports on May 2023. Participants had not implemented financial reports based on accounting standards (SAK) but still used manual bookkeeping on a cash basis. However, participants understood the importance of preparing financial reports in accordance with accounting standards and had little understanding of the preparation of BUMDes profit and loss reports. The participants were very enthusiastic about implementing standard financial accounting reports due to the submission of BUMDes financial reports to stakeholders. For this reason, continuous

guidance and assistance are needed from academics and other parties, so that the implementation of the preparation of financial reports in accordance with financial accounting standards (SAK) can be carried out.



Figure 4. Monitoring and evaluation

Conclusion

Based on the implementation of community service for BUMDes, Bojonegara sub-District, Serang Regency, there were eleven BUMDes but as many as three BUMDes participated in financial report preparation training. BUMDes in the Bojonegara sub-district were generally established in 2019, but due to the Covid-19 pandemic, activities stopped and started activities in 2022 with self-financing sources from BUMDes management. In 2023 BUMDes will receive additional capital from the government which was previously budgeted for. BUMDes business units include vannamel shrimp farming, broiler chickens, training services, parking lot service, and retail.

BUMDes bookkeeping still uses manual bookkeeping which explains the cash inflow and outflow of funds and is not integrated with existing units in BUMDes. BUMDes do not use accounting standards (SAK). After participating in training on preparing financial reports, the BUMDes administrators/management understand that it is crucial to prepare financial reports according to accounting standards (SAK) to be submitted to shareholders. However, in carrying out their bookkeeping, the training participants returned to using manual reporting on a cash basis method. Have not been able to implement the preparation of financial reports based on accounting standards (SAK) yet. For this reason, continuous guidance and assistance is needed for administration or even BUMDes management will prepare BUMDes financial reports based on accounting standards.

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