



ENHANCEMENT OF LUBUK KERTANG BUMDES MANAGEMENT CAPACITY THROUGH STRENGTHENING THE MANAGEMENT AND ACCOUNTING OF BUMDES BASED ON THE APPLICATION

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ABSTRACT

The weaknesses of the BUMDes management today is the weakness in the preparation of institutional governance in running and developing BUMDes in the future. The unclear governance in BUMDes financial recording and reporting is often a limiting factor in resource optimization planning and development of various business units. The condition of BUMDES Lubuk Kertang still needs improvement in terms of governance, development of business types to the adoption of BUMDes accounting by the standards of application-based financial recording and reporting. The purpose of this training activity is to increase the capacity of BUMDES management in developing governance and payment system issues, application-based accounting systems, and reporting by applicable laws and regulations as a form of accountability to the public. The method in this activity is through application-based BUMDes accounting system socialization, application-based BUMDES Accounting training in BUMDES financial recording and reporting, strengthening BUMDes governance and monitoring and evaluation. As a result of the partnership program with the community, the partner group has improved the ability of BUMDes Lubuk Kertang administrators to manage BUMDes finances based on the types of businesses when conducting financial records and reporting that are effective and easily understood through learning the application-based BUMDES accounting system.

Keyword: Capacity Building, Financial Recording, and Reporting, Application-Based BUMDes Accounting.

INTRODUCTION.

Law Number 6 of 2014 concerning Villages is a blessing for villages throughout Indonesia. The village can become an independent government area and can manage its household, especially as a source of funding to carry out village development. The source of village funds is obtained from the APBN allocation given to the village with an allocation of Rp. 1 billion per village. Ready or not, every village must have the ability to manage these funds to manage business units that are under the umbrella of BUMDes management.

Therefore, BUMDes management must be proficient in identifying local resource potentials as a source of BUMDes income, preparing good governance from the required resource plan to analyzing indicators of achieving BUMDes development. BUMDes management must study the payment system, accounting system, recording, and reporting by applicable laws and regulations as a form of accountability to the public.



The Lubuk Kertang BUMDes financial recording and reporting system is currently still managed conventionally. The business units developed are several types of service businesses, including electricity bill payments, electricity token sales, cellphone credit and packages, photocopying businesses, and savings and loan businesses. The management does not know about good governance, identification of potential local resources related to the selection and development of business types, and the application of an application-based BUMDES accounting system related to financial recording and reporting in an effective, fast, transparent, and accountable manner.

The community partnership program encourages the Community Service Implementation Team of Universitas Pembangunan Panca Budi to play an active role in providing education and training. The administrators of BUMDes Lubuk Kertang must also be actively encouraged to learn. Starting from mapping the condition of village resource potential, both geographical and socio-economic conditions. This followed by mapping the problems faced by the village and the potential of the village, governance, and selection and development of business types to the implementation of a good BUMDes accounting system [1].

The purpose of holding training to increase the capacity of BUMDes management is to be able to improve and develop the quality of BUMDes management to be able to develop it in the future. For this reason, there needs to be learning and a process of applying appropriate technology that is easy to learn, both in terms of time and from the availability of resources. The final result of this training in the form of quality BUMDes is certainly a useful input for both the village itself and other regions.

Increasing the capacity of BUMDes management through Application-Based BUMDes Governance and Accounting Strengthening training is part of the appropriate technology used to make it easier for administrators to prepare financial reports so that this application is truly right for its purpose and does not cause new problems. This application program has several advantages, namely:

1. Fast, only takes about 1-2 hours to understand, so the BUMDes Accounting Application System can be used
2. Easy, the way it works is only to input data on financial recording and reporting.
3. Efficient, because it makes it easier for BUMDes management in preparing good and correct financial reports.

METHOD RESEARCH.

Activities that will be carried out to solve the problems mentioned above, the methods proposed to overcome and solve these problems are:

1. Socialization of Activities

The socialization was carried out by conducting interactive and participatory discussions related to capacity building in improving the quality of BUMDES in governance and financial recording and reporting systems [2], [3]

2. Application-Based BUMDes Governance and Accounting Strengthening Training

The training was given to the management of BUMDes Lubuk Kertang. The training was conducted by conducting interactive and participatory presentations to village officials related to capacity building, which was accompanied by the implementation team who served as resource



persons. The Lubuk Kertang BUMDes management is given a learning module to make it easier for participants to understand effective, efficient, transparent, and accountable BUMDes financial management and management [4]. This approach recognizes two main steps, namely: awareness (conscientization) at the individual level and organization (community organization) at the structure and system level [5]. In this training, the Implementing Team also provided appropriate technical assistance to the management of BUMDes Lubuk Kertang, in the form of Application-based BUMDes accounting in financial recording and reporting

3. Monitoring and evaluation

Monitoring and evaluating BUMDes apparatus in Lubuk Kertang Village, Brandan Barat District in carrying out BUMDes financial management. This monitoring and evaluation were carried out a month after the training.

ANALYSED AND RESULT.

The implementation of community service activities through community partnership programs was carried out to BUMDes Lubuk Kertang in Lubuk Kertang Village, Brandan Barat District, Langkat Regency. The main problem faced by potential partners is the low knowledge and skills of BUMDes about and accounting for BUMDes in financial recording and reporting. This condition encourages the implementing team to carry out community service activities with the following stages:

1. Socialization of Activities

This activity was carried out 1 month before the application-based BUMDes governance and accounting strengthening training activity was carried out. In this socialization, the implementing team came to visit the BUMDes office in Lubuk Kertang, Brandan Barat District, Langkat Regency, and met with the Director of BUMDes Lubuk Lertang to discuss the training activities to be carried out. The socialization was carried out informally using the group discussion method with the BUMDes management. Effective two-way discussion in fostering a conducive atmosphere.

This socialization activity aims to unite the perception between the implementing team and the BUMDes management regarding the implementation of the training. In addition, the agreement regarding the time, place, and training materials to be delivered can be properly prepared. The implementation team and the BUMDes agreed that the implementation of the BUMDes accounting training system activity was carried out at the BUMDes Lubuk Kertang office (secretariat) which was scheduled to be held in July 2019. The BUMDes party requested the implementing team that this training activity involves elements of village officials, stakeholders support this training activity for the development of BUMDes in the future.

2. Application-Based BUMDes Governance and Accounting Strengthening Training

An explanation of good BUMDes governance was first delivered by the Head of the Implementation Team starting with the principles of good governance, namely: transparent, participatory, and accountable, especially in the recording and reporting of financial institutions[6].

On the same occasion, the Head of the Implementation Team emphasized that financial management using the Application-Based BUMDes Accounting System was able to encourage

BUMDes to become more professional and accountable business units so that they could compete with other BUMDes spread throughout Indonesia in general and in North Sumatra Province in general. specifically. Furthermore, the Head of the implementing team urges that the opportunities possessed by BUMDes Lubuk Kertang are not only carried out during this training but this application system is also used to record and report financials from business units under the auspices of BUMDes Lubuk Kertang[7]. In the next session, the application-based BUMDes Accounting System software input was carried out into all computers and laptops that were accessed online. The BUMDes management is guided by resource persons brought in from Yogyakarta about the procedures for inputting the system, as well as the mechanism for using the system. At the initial stage, the resource persons explained the philosophy of using this application system along with successful examples from several BUMDes in Indonesia that have used this system. Furthermore, the process of training the use of this system is carried out to treasurers and financial officers of BUMDes Lubuk Kertang which is carried out interactively and participative related to capacity building.



Figure 1. The BUMDes management is guided by resource persons

This Application-Based BUMDes Accounting System is appropriate technical assistance provided by the implementing team to the Lubuk Kertang BUMDES management.

3. Monitoring and evaluation

Monitoring and evaluation activities for the management of BUMDES Karya Tanjung in Tanjung Pasir Village, Pangkalan Susu District are carried out to monitor the extent of understanding of BUMDes financial officers in using this system in recording and reporting



BUMDES financials. Post-training monitoring and evaluation were only carried out in the form of interactive discussions through a WhatsApp group formed between the Implementation Team, the Indonesian BUMDes School, the Lubuk Kertang Village apartment, and the Lubuk Kertang BUMDes management. This WhatsApp group was formed as a forum for exchanging information on the obstacles found in the process of using this system. In addition, the WhatsApp group can be an information channel to monitor the development of BUMDes Lubuk Kertang, especially in financial recording and reporting.

CONCLUSION.

The conclusions that can be drawn from this community service activity are:

1. The enthusiasm of the Lubuk Kertang BUMDes management in this training is very large. This is shown in the form of convenience in the implementation of service activities and consistent attendance participation in each activity (FGD and training).
2. This activity has great potential to be followed up for more efficient, fast, transparent and accountable financial management of BUMDes in the future. Application-Based BUMDes Accounting System is readily available and easy to understand and access quickly.
3. This application-based BUMDes governance and accounting training can encourage Lubuk Kertang BUMDes to become an excellent institution in managing financial records and reporting, so that they are able to compete with other BUMDes.

Suggestion.

The suggestions given in this activity are as follows:

1. To the Partner Group (BUMDes Lubuk Kertang), to continuously monitor and implement application-based BUMDes governance and accounting through all relevant stakeholders
2. To Universities, to provide guidance in terms of good knowledge related to the management and strengthening of institutional governance.
3. To the Regional Government (in this case the Langkat Regency Government) to make this application-based BUMDes management and accounting training program one of the village



development programs. Given the enormous potential of BUMDes in developing village original income through the development of BUMDes in the future.

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