

Socialization and Training on Preparing Financial Reports for Officials in Amyu Village, East Arso District, Keerom Regency, Papua Province Who Experience Difficulty in Preparing End of Year Financial Reports

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ABSTRACT

This service activity is carried out by providing outreach And training preparation report finance for apparatus village . This socialization and training was carried out to provide direction on how to input village financial data so that camp officials can understand and apply how to prepare financial reports properly . The expected objectives of this activity are; a) to train officials in preparing financial reports, b) to increase understanding of the preparation of financial reports and c) properly apply the results of training in preparing year-end financial reports. The method used is lectures, tutorials and discussions on traditional para-para. Results of socialization and training in preparing financial reports for Amyu village apparatus is to provide understanding and ability to village officials and village consultative bodies to be able to prepare end-of-year financial reports properly so that funds enter the village on time and are managed transparently, openly and honestly in accordance with established regulations. During the implementation of the activity, all participants were enthusiastic, including the village head (karateker), who attended the event until it was finished and felt the benefits of socialization and training in preparing year-end financial reports, which is only the job of the village head and village assistant, but also many people understand directly the methods and mechanisms. preparation report finance.

Keywords: Socialization, Training, Financial Reports

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INTRODUCTION

Based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 222 /Pmk.05/2016 concerning amendments to the Regulation of the Minister of Finance Number 177 /Pmk.05/2015 concerning Guidelines for Preparation and Submission. Ministry of Villages, Development of Disadvantaged Regions and Transmigration (Kemendes PDTT) with the Indonesian Accountants Association (IAI)

collaborates to create a financial report module that is simple and easy to understand for village officials. (IAI) states that not all village officials understand the preparation of financial or accounting reports well. Apart from that, there are basic principles that must be followed in preparing the report, namely that every expenditure must be recorded and accompanied by evidence. Every expenditure must also be in accordance with its investment designation through Village-Owned Enterprises (BUMDes) and must also be recorded and reported. Referring to Law Number 6 of 2014 concerning Villages. A village is a legal community unit that has territorial boundaries that has the authority to regulate and manage government affairs, the interests of local communities based on community initiatives, origin rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

Village finances are all Village rights and obligations that can be valued in money as well as everything in the form of money and goods related to the implementation of the Village's rights and obligations. Village Financial Management is all activities which include planning, implementation, administration, reporting and accountability of village finances. The Village Government Work Plan (RKPDesa) is an elaboration of the Village Medium Term Development Plan for a period of 1 (one) year.

The Village Revenue and Expenditure Budget (APBDesa) is the annual financial plan of the Village Government. A Regent/Mayor Regulation is needed to regulate Village Financial Management. Village Financial Management is all activities which include planning, implementation, administration, reporting and accountability of village finances. The implementation of village-scale local authority, apart from being funded by the Village APB, can also be funded by the state revenue and expenditure budget and regional revenue and expenditure budgets.

The implementation of Village authority assigned by the Government is funded by the state revenue and expenditure budget. State revenue and expenditure budget funds are allocated to the ministry/institution budget section and distributed through district/city regional work units. Village financial management includes: a) Planning, b) Implementation, c) Administration, d) Reporting, and e) Accountability. The central government has granted regional autonomy to villages according to (Zulman Barniat, 2019) which aims to enable villages to manage and regulate their own households in order to be successful in administering government and development in the context of services to the community. When regional autonomy began, the hope that emerged was that village governments would become more independent in carrying out government activities and carrying out development in their respective villages, because each village was given freedom in terms of presenting financial reports. Financial reports to village governments can provide information that is used as a basis for preparing budgets for the next period, government work performance and as a motivational tool.

The implementation of this authority is regulated in Keerom Regent's regulation Number 4 of 2016 concerning procedures for distributing and determining details of village funds for each village in Keerom Regency. The development of the Amyu village government in the East Arso District, numbering 29 people who are the Amyu village apparatus, consisting of the village head, secretary, Kaur-kaur, and bamuskam. The Amyu village government officials have since been appointed as officials, from 2020 to

2023. During that time, the officials have not had experience and understanding in preparing financial reports. In fact, the Amyu village government has not been able to present a financial report which is an overview of all financial report preparation activities at the end of the year. This is because the Keerom Regency Government has also delegated authority to its employees to assist and provide training related to the preparation of financial reports to the treasurer or related officials, but we found that the service team in the accompanying field never provided training to the treasurer and related officials. Companions only make their own financial reports to report to the Keerom Regency Government.

Collaboration with STIE PN economics lecturers to achieve these results and activities is expected to achieve three things. First, guide and improve the skills of the village head and his officials regarding village financial bookkeeping. Second, maintaining accountability and transparency in reporting village funds, and third, providing the ability to record or audit village assets correctly, so that they are not lost and their use is clear.

This is what makes us, the STIE Port Numbay Jayapura Team in the economic sector, have the responsibility to provide solutions to work partners in resolving problems experienced by Amyu village government officials. For this reason, village funds disbursed in 2024 need to be followed by the preparation of financial reports that are simple and easy to understand for village officials. So the above problems must be found to solve them through community service.

METHODS

This community service activity was carried out by the STIE Port Numbay team through socialization and training in preparing financial reports for officials from Amyu village, East Arso District, Keerom Regency, Papua Province who experienced difficulties in preparing financial reports at the end of the year. The method used in carrying out this service activity is; lecture method, method and, direct practice method. This service is carried out as shown in the following activity stages:

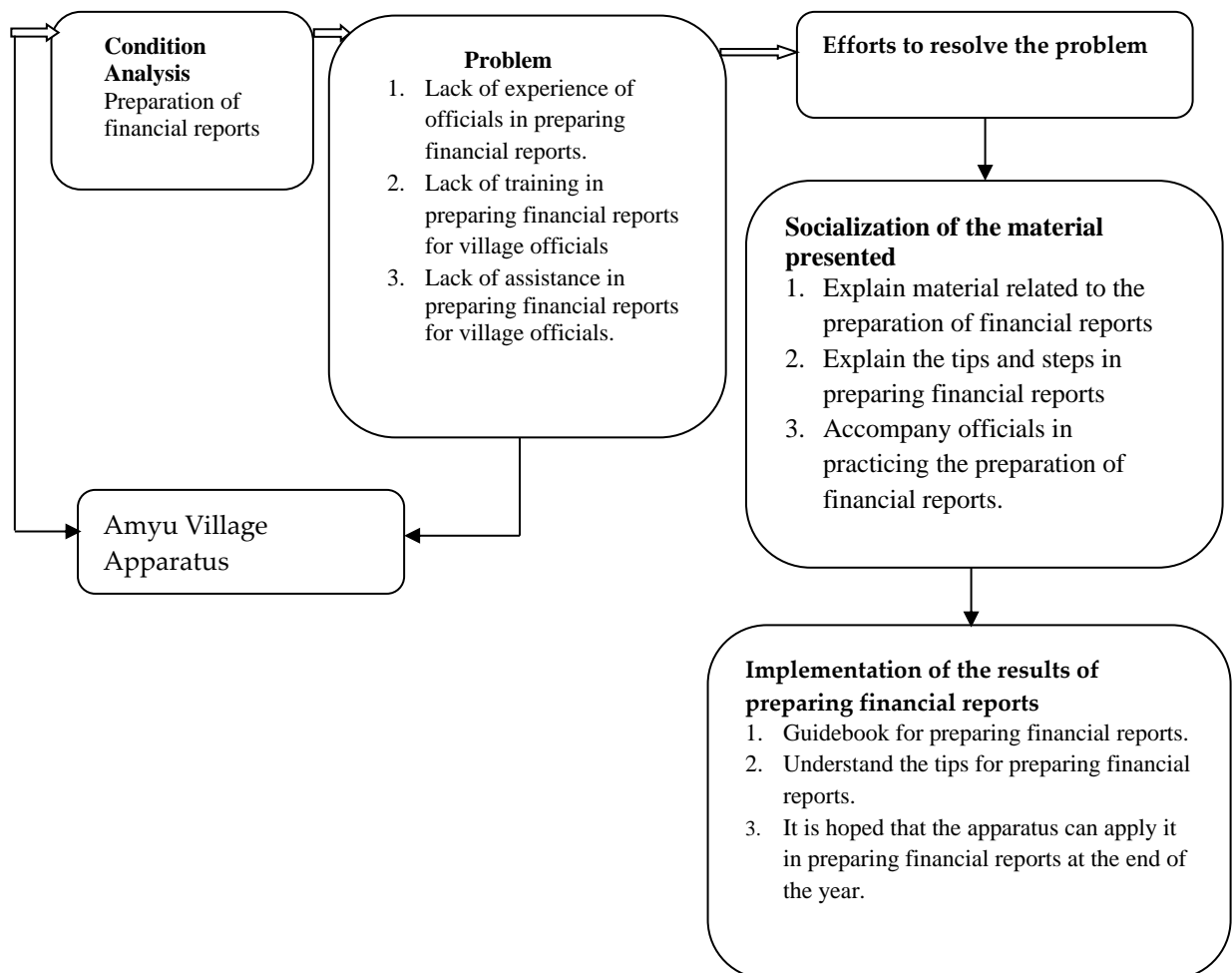


Figure 1. Stages of Implementing PkM Activities in Amyu Village Apparatus, East Arso District, Keerom Regency, Papua Province

In the implementation stages of the above activities, the STIE Port Numbay Jayapura Team involved continues to carry out socialization and training in preparing financial reports for officials in Amyu village, East Arso District, Keerom Regency, Papua Province who are experiencing difficulties in preparing financial reports at the end of the year. As for the work procedures carried out to support the realization of the activities in question, the method offered is an effort to increase understanding of how officials can prepare financial reports at the end of the year. This activity will go through 3 (three) stages, namely: 1) Explaining material related to preparing financial reports, 2) Explaining tips and steps in preparing financial reports, 3) Accompanying officials in preparing financial reports using hardware or manually. This activity was attended by the Amyu village apparatus together with the bamuskam as many as 20 (twenty) people, with the following details: (9), people from the village apparatus who are village heads, husks, hamlet heads, general heads, government heads, people's welfare heads, head

of development, head of RW, head of RT 01, head of RT 02, head of RT 03. 11) people are staff from each head.

RESULT AND DISCUSSION

The implementation of community service (PKM) carried out by the STIE Port Numbay team has been carried out for two days. The first stage was carried out on Monday 25 to 26 September 2023, which was attended by 11 participants who provided material related to preparing financial reports so that funds entered the village apparatus on time and were managed using basic accounting concepts.

This socialization and training activity was carried out to provide direction on how to input village financial data so that village officials can understand and apply how to prepare financial reports properly. The expected objectives of this activity are; a) to train officials in preparing financial reports, b) to increase understanding of the preparation of financial reports and c) to properly apply the results of training in preparing year-end financial reports. In addition to providing understanding and ability to village officials and village consultative bodies to be able to prepare end-of-year financial reports properly so that funds enter the village on time and are managed transparently, openly and honestly in accordance with established regulations. During the implementation of the activity, all participants were enthusiastic, including the village head (karateker), who attended the event until the end and felt the benefits of socialization and training in preparing year-end financial reports, which is only the job of the village head and village assistants, but also many people understand directly the methods and mechanisms for preparing financial reports. Implementation on:

- Day : Monday Tuesday
- Date : 25 to 26 October 2023
- O'clock : 08.00- finished
- Place : District Space and Traditional Para-para
- Material : 1. Socialization of village financial reports.
- 2. Training in preparing financial reports through the Siskeudes application.

Amyu Village officials were asked to first fill in the attendance list that had been provided, then we distributed each photocopy of the material and *slides* of the prepared material.

Table 1. The schedule for implementing PKM activities is as follows:

Time/Time	Program	Person responsible
08.00 – 08.30	Participant Registration	Committee
08.30 – 08.35	Opening	MC
08.35 – 08.45	Welcome from the District Head & village head	Village Head
08.45 – 08.55	Speech by the Deputy Lecturer at STIE Port Numbay	Leader of the Service Team
08.55 – 09.00	Preparation for Presentation of Material	Committee
09.00 – 10.00	village financial material	Lecturer at STIE Port Numbay
10.00 – 11.00	L.Financial Preparation Material	Lecturer at STIE Port Numbay
11.00 – 11.30	Training via the Siskeudes application	Lecturer at STIE Port Numbay
11.30 – 11.45	Question and answer	Lecturer at STIE Port Numbay
11.45 – 12.00	Closing	Committee



Figure 2. Financial Preparation Socialization and Training Activities
Amyu Village Apparatus

After conducting socialization by presenting theoretical material, a team of lecturers with accounting expertise provided practical training on preparing financial reports in the East Arso District specifically for the treasurer and the Muskamkam, Amyu. This aims to train treasurers and security officials as financial managers of the Amyu Village apparatus directly in applying the knowledge that has been given as well as providing solutions to the problems of preparing financial reports currently faced by the Amyu Village Apparatus.



Figure 3. Financial Preparation Training Activities by Submitting Financial Reports on Paper to the Treasurer and Bamuskam.

To find out the activity output targets as in table 2 above is to carry out direct observations/observations on PKM objects and conduct interviews with the treasurer after the activity to assess the achievement of the contributions faced. This is also a form of evaluation and ongoing program with partners in the future.



Figure 4. Easter Evaluation Visit for Second Stage Activities

Socialization and Training on Preparing Financial Reports delivered by the STIE Port Numbay Jayapura team for Amyu village officials on the topic of financial reports, took approximately 140 minutes, then continued with a question and answer session in

three sessions. During the presentation of the material, Village Officials seemed enthusiastic by directly asking questions, and there were several village officials who were also interested in learning more about financial reports, especially the simplest Application (Siskeudes). Village officials also asked for tips on preparing financial reports. Village financial reports are managed transparently, openly and honestly in accordance with established regulations.

Table 2. Priority of problems and solutions with expected results from Partners

No	Priorities & Solutions	Results
1	Aspects of Village Fund Financial Management (Socialization)	<ol style="list-style-type: none"> 1. <i>Increased understanding of good financial management related to preparing financial reports in a structured manner.</i> 2. <i>Increasing the ability of village heads to prepare end-of-year financial reports properly.</i> 3. <i>Increasing partners' insight regarding village potential development.</i>
2	Accounting Aspects, basic accounting concepts related to the preparation of financial reports	<ol style="list-style-type: none"> 1. Understanding of accounting principles in recording financial and other transactions in village funds 2. Skills in preparing financial reports according to accounting principles
3	Technological aspects Research in preparing financial reports	<ol style="list-style-type: none"> 1. Operate computers skillfully 2. Can prepare financial reports that comply with good accounting standards on hardware (computer).

Results of socialization and training in preparing financial reports for Amyu village apparatus is to provide understanding and ability to village officials and village consultative bodies to be able to prepare end-of-year financial reports properly so that funds enter the village on time and are managed transparently, openly and honestly in accordance with established regulations. During the implementation of the activity, all participants were enthusiastic, including the village head (karateker), who attended the event until the end and felt the benefits of socialization and training in preparing year-end financial reports, which is only the job of the village head and village assistants, but also many people understand directly the methods and mechanisms for preparing financial reports.

CONCLUSION

Based on the implementation of community service program (PKM) activities that have been carried out by a team of STIE Port Numbay lecturers and students for PKM partners, namely socialization and training in preparing financial reports for East Arso District village apparatus in Amyu village Keerom Regency experience difficulty in preparing financial reports at the end of the year concluded the following things.

From the community service program, the implementing team got a common thread about the problems faced by partners in preparing financial reports. Some of these problems include: a) lack of understanding of village fund management. b) there

is no knowledge of basic accounting concepts for calculating village fund financial reports based on accounting principles. c) the absence of human resources capable of preparing financial reports in accordance with accounting principles, d) financial reports that were not recorded properly and completely by the old management, in this case village assistants as a service. Then there is a lack of openness of village funds to the community.

In an effort to overcome this problem, the PKM program implementation team offered several forms of solutions, including providing simple socialization and training regarding village fund management so that Amyu village officials develop quality and professionalism as village officials who are able to prepare financial reports at the end of the year properly and correctly to be accountable to the regional government of Keerom district to develop its creativity in building and developing areas of regional potential. Next, the team provides a basic understanding of accounting and training through direct practice in preparing financial reports in accordance with accounting rules. From here, it is hoped that human resources will be born who are capable of preparing financial reports so that the financial cycle of village funds can run well, transparently and credibly for the development of Amyu village. Similar training can be carried out again with a larger/wider audience, and on other topics.

This activity only lasts 8 months and is always carried out in stages and continuously so that it is impossible to achieve it once or twice instantly and perfectly towards the target achievement. Therefore, it is hoped that this program is an initial form of activity so that sustainable action can be taken to provide continuous guidance to Village Apparatus. So that we can find appropriate distributors of knowledge and technology from academics and practitioners to the wider community in Papua.

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