

Designing a budget plan for Indonesia's 78th independence day using Microsoft Excel in Wirasari Village

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Abstract

The process of preparing the Budget Plan (RAB) for Indonesia's 78th Independence Day celebration in Wirasari Village, Cirebon Regency, has traditionally been carried out manually using handwritten notes. This manual approach has led to various issues, such as mismatches between recorded and actual cash balances, missing documentation, discrepancies in financial reports, lack of internal control, and inefficient time management in budget planning. These challenges have hampered the effectiveness and accuracy of financial planning for community events. This community service project aims to develop and implement a Microsoft Excel-based budgeting application to improve transparency, accuracy, and efficiency in preparing the budget. Data collection methods used include interviews, document analysis, and a literature review. The output of this initiative is a practical Excel template that allows local committees to record, calculate, and monitor income and expenditure in a structured and automated manner. The result is an easy-to-use and adaptable digital tool that enhances internal financial control and streamlines the budget planning process for future events.

Keywords: budget plan, Microsoft Excel, independence day

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1. Introduction

Indonesia's Independence Day, celebrated every August 17th, is one of the most festive and anticipated national events. Communities across the country honor the day through traditional games and communal celebrations that foster unity, joy, and national pride. These events are typically held after the flag-raising ceremony, followed by competitions such as sack races, *panjat pinang* (greasy pole climbing), marble-on-spoon races, and cracker-eating contests. These competitions are more than just entertainment—they represent the struggle and spirit of the Indonesian people during the colonial and wartime periods.

In Wirasari Village, located in Cirebon Regency, Independence Day celebrations are organized annually with structured competitions divided by category and age group. Each game carries symbolic meaning tied to Indonesia's fight for freedom. For instance, the sack race represents the hardship during Japanese colonization when people used sacks as clothing due to scarcity. *Panjat pinang*, a game originating in the Dutch colonial era, embodies teamwork and persistence—key values in resisting colonization. Meanwhile, the marble-on-spoon race highlights the importance of balance, focus, and agility in times of challenge.

These events require detailed financial planning and budgeting. However, most local committees still use manual systems for cash handling and recording, which introduces several issues: data inaccuracies, inefficiencies in tracking contributions, potential misreporting, and difficulties in compiling final reports. These inefficiencies can lead to mistrust among stakeholders and hinder the event's financial transparency and accountability (Siregar et al., 2021).

To address these issues, this project proposes a financial planning application developed using Microsoft Excel, aimed at helping event committees manage budgeting, recording, and reporting more effectively. Excel was chosen due to its accessibility, flexibility, and powerful features suitable for financial modeling and analysis. This application is specifically designed for use by the RW Chairman, Event Coordinator, Treasurer, and Secretary, with input data collected from August 10–16, 2023.

The development of the system begins with the design phase, which is a crucial step before implementation. According to Rahmasari et al., (2019), system design is the ability to formulate multiple alternative solutions to a problem, and it plays a primary role in building accounting applications that align with user needs. The design process involves identifying user requirements, creating logical structures, and selecting appropriate tools.

A significant part of this application involves budgeting. As Paat et al., (2019) explain, budgeting plays an essential role in planning and controlling organizational resources, ensuring that funds are allocated efficiently to support operational needs. In this context, the system enables easy entry, updating, and tracking of financial transactions related to competition expenses and community contributions.

The financial foundation of the application relies on financial accounting, which is “a process that leads to the preparation of financial reports for external communication” (Tambunan et al., 2019). The goal of financial accounting is to present relevant economic information for external stakeholders such as donors or local authorities.

To support this, the application uses general journal entries, which record all financial transactions in chronological order before being posted into ledgers. Journals serve five key functions—historical, recording, analytical, instructive, and informative—making them a critical component of the accounting process (Firmansyah, et al., 2022).

After journal entries, the data is transferred into the general ledger, which provides a complete overview of account balances and is vital for generating financial statements. The process of moving data from journal to ledger is known as posting, which is essential to produce coherent and auditable financial records.

Eventually, these records will feed into financial reports that include cash flow statements, income statements, and balance sheets. According to Siregar et al. (2021), proper training and tools like Excel enhance the ability of users to produce reliable reports for accountability. These reports are critical for assessing financial performance and making strategic decisions.

From a system design perspective, the project uses DFD (Data Flow Diagram) and flowcharts to model processes and data flows within the application. As stated by Oktaviani and Widiarta (2019), using DFD helps visualize where data originates, how it's processed, and its final output. Flowcharts complement this by visually representing each step of the workflow, making it easier for users to understand complex processes (Tania, 2020; Rosaly et al., 2020).

In conclusion, by integrating principles of accounting, budgeting, and system design, this project aims to support the Wirasari Village committee in improving transparency, accountability, and efficiency in managing their Independence Day event funds. The result is a lightweight, user-friendly Excel-based tool that aligns with established accounting standards and supports the smooth execution of local cultural traditions.

2. Research Design and Method

This community service project used a descriptive qualitative approach. The team conducted interviews with the event committee of Wirasari Village to identify problems in the manual budgeting process, such as cash mismatches and data loss. Based on the findings, a Microsoft Excel-based budgeting template was designed to improve financial planning, recording, and reporting. The implementation involved several steps: problem identification, system design, training on Excel-based budgeting, and evaluation. The training focused on using Excel features to input cash in/out, calculate totals, and generate simple financial reports. Evaluation was done through observation and participant feedback to ensure understanding and practical application.

3. Results and Discussion

Result

Table 1. Cash Inflow

No	Description	Amount
1	Sponsor	Rp 15,000,000
2	Contribution	Rp 6,000,000
	Total	Rp 21,000,000

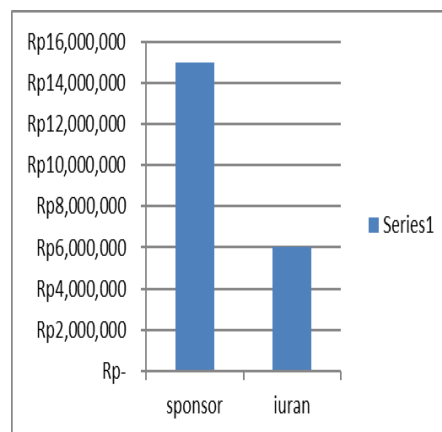


Figure 1. Cash Inflow

Table 2. Cash Inflow Realization

No	Description	Amount
1	Sponsor	Rp 10,000,000
2	Contribution	Rp 5,000,000
	Total	Rp 15,000,000



Figure 2. Cash Inflow Realization

Figure 3. Cash Outflow

No	Description	Amount
1	Sponsor	Rp 10,000,000
2	Contribution	Rp 5,000,000
3	banner	Rp20,000
4	sack race	Rp 20,000
5	marbles	Rp 5,000,000
6	climbing the pole	Rp 2,000,000
7	prize money	Rp 10,000,000
8	peak night	Rp 300,000
	Total	Rp17,940,000



Figure 3. Cash Outflow

Discussion

The budget planning process for the 78th Anniversary of Indonesia in Wirasari Village began with the creation of a comprehensive Rencana Anggaran Biaya (RAB) or Budget Plan. This plan outlines the projected income sources and estimated expenses necessary to support the event. Utilizing Microsoft Excel enabled a clear and systematic presentation of the budgeting components, making the financial planning process more efficient and transparent for the organizing committee.

Table 1 presents the projected income, totaling Rp 21,000,000, which is expected to come from two main sources: sponsorships (Rp 15,000,000) and community contributions or iuran (Rp 6,000,000). These numbers were initially determined based on previous year experiences and community fundraising capabilities. The visualization in Figure 1 reinforces this information, with sponsorships making up the larger share of expected income.

However, actual income collected during the implementation phase fell short of the initial projection. Table 2 shows the realized cash inflow, which only amounted to Rp 15,000,000, comprising Rp 10,000,000 from sponsors and Rp 5,000,000 from community contributions. This discrepancy highlights a gap of Rp 6,000,000 from the expected figure in the budget plan.

Figure 2 effectively visualizes the variance in income realization. It becomes evident that both funding sources underperformed compared to initial targets. Such differences can be attributed to external factors such as delayed sponsor confirmations or less-than-anticipated participation from residents in voluntary contributions. This underlines the importance of conservative budgeting and contingency planning in community events.

The expenditure planning was detailed in Table 3, which outlines how the budgeted funds would be used across various activities. The largest expense was allocated for the main celebration night (Rp 10,000,000), which typically involves performances, entertainment, and public gatherings. This was followed by Rp 5,000,000 for the traditional panjat pinang competition and Rp 2,000,000 set aside for cash

prizes.

Other smaller yet essential costs include proposal printing (Rp 100,000), banners (Rp 500,000), traditional games such as sack race and marble game, and meals (Rp 300,000). Although these values seem modest, they play a crucial role in ensuring the smooth operation of each competition segment and contribute to the festive atmosphere of the event.

Figure 3 visually represents these expenditure allocations, showing the dominance of spending in a few key areas while others take up a minor portion of the budget. This chart helps stakeholders easily identify cost concentrations and potentially evaluate which activities could be scaled based on available funding. It also promotes transparency in communicating budget priorities to the community.

Despite the budget shortfall, it is evident from the data that essential aspects of the event could still be covered by reallocating available funds to the most impactful activities. Microsoft Excel proved to be a practical tool for this, as it allowed for dynamic adjustments in real-time, ensured calculations were accurate, and automatically updated totals when input data changed.

Furthermore, the use of Excel enabled better documentation and record-keeping compared to the traditional manual method previously used in Wirasari Village. Records are less likely to be lost or damaged, and the risk of human calculation errors is greatly reduced. This improves internal control and accountability, which are key principles in financial management—even at the community level.

In conclusion, the application of Microsoft Excel in budget planning for the Indonesian Independence Day celebration significantly improved the efficiency and reliability of financial management. Although there was a shortfall in revenue realization, the community was still able to execute the event successfully by prioritizing spending. This case highlights the importance of digital tools in modern community administration and provides a model that can be replicated for future village events.

4. Conclusions

The implementation of Microsoft Excel in designing a budget plan (RAB) for the 78th Anniversary of Indonesia in Wirasari Village has proven to be effective in improving the accuracy, transparency, and efficiency of financial planning. The previous manual budgeting approach often led to issues such as data loss, mismatched cash records, and poor internal control. By digitizing the budgeting process, the committee was able to plan income and expenses more systematically and adjust allocations dynamically based on actual conditions.

Although there was a shortfall between the projected income (Rp 21,000,000) and the actual funds collected (Rp 15,000,000), the flexibility of Excel allowed for real-time budget adjustments. Expenditures could be prioritized to ensure the most important events and competitions were still conducted successfully. Visualizations and automatic calculations in Excel also facilitated better communication and accountability among the organizing team and stakeholders.

Overall, this program not only succeeded in enhancing financial literacy at the grassroots level but also demonstrated how accessible digital tools can empower local communities in managing public events more effectively. It is recommended that similar initiatives be adopted for future village activities to support sustainable and organized community-based events.

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