

Feasibility Study of Refill Drinking Water Depot at BUM Desa Sukajaya, Sukajadi Village Bengkalis Regency

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Abstract: Villages have an important role in the process of equitable distribution of national economic development. One of the purposes of Undang-Undang Number 6 of 2014 concerning Villages is to stimulate villages to have BUM Desa which functions as a service institution and at the same time carries out the business functions of the Village Government in order to obtain village original income that can be utilized for development purposes. BUM Desa Sukajaya in Sukajadi Village already has several business units. One of them is a bottled drinking water refill depot. Even though this business is run without going through a business feasibility calculation process, since it started in 2020 this business has been quite profitable compared to other business units at the BUM Desa Sukajaya. Based on the results of the feasibility study conducted in this study using a business feasibility approach similar to that of a BUMD as regulated in Government Regulation Number 54 of 2017, it was found that Business Drinking Water Refill Depot is considered feasible to be implemented. However, the implementation of the Drinking Water refill Depot business must be supported by policies and synergies with government programs because it involves primary needs. Although this business is quite profitable, but it is a type of business with limited development and it is difficult to expand the market, because this business depends on the number of residents and each village has its own drinking water service program in accordance with government programs.

1 PRELIMINARY

To achieve the national goals and objectives, integrated economic development has become the focus of government programs (Tomisa, Syafitri, 2020). The government and the people collaborate to explore, manage, and foster the existing potential to create a just and prosperous society in accordance with the mandate of the 1945 Constitution (Chambers 1987).

The existence of the village as one of the driving factors for development has strengthened in recent years. Villages are encouraged to become leaders, to stimulate the realization of equitable and just development ideals. Villages are given the freedom to be creative and innovate in development, because the Government realizes that rural development is one way to alleviate poverty in Indonesia.

Undang-Undang Number 6 of 2014 concerning Villages, mandates that Villages need to get

The Bengkalis Regency Government continues to optimize the implementation of Undang-undang Number 6 of 2014 on BUM Desa, especially in terms

protection and empowerment in order to be tough, advanced, independent, and democratic. One form of this effort, in article 87 it is stated that the Dasa Government can establish BUM Desa which is managed in a spirit of kinship and mutual cooperation. BUM Desa aims to utilize all economic potential, economic institutions, as well as the potential of natural resources and human resources in order to improve the welfare of the village community (Tomisa, Syafitri, 2020).

Specifically, BUM Desa is different from ordinary companies such as PT and CV. BUM Desa is a business entity characterized by a Village which in its operations, in addition to assisting the Village Government, also aims to meet the needs of the Village community. However, BUM Desa is also expected to be able to carry out the functions of service, trade, and economic development in a professional and measurable manner.

of village economic development. However, in its implementation, not all BUM Desa that have been formed have achieved and succeeded and driving the

village economy and generating Village Original Income. Some of the existing BUM Desa are still only focused on carrying out service functions. In fact, there are still many BUM Desa which actually become a burden for the Village Government due to poor management.

Practically there are still very few business units managed by BUM Desa which are carried out with an adequate business approach. So do not be surprised if some of the implementation of the BUM Desa business function does not run optimally, loses money, or BUM Des is stuck in a constant business and is difficult to develop. This happens because the business units implemented by BUM Desa are mostly just run by trial and error, or only following market trends whose sustainability is not yet clear.

Reflecting on the management of Regional Owned Enterprises (BUMD), which is a more complex form of BUM Desa, the phase of formation and selection of BUMD business units regulated through Government Regulation Number 54 of 2017 concerning BUMD is packaged more carefully and accountably. Although the pattern is different, where BUM Desa is based on kinship and mutual cooperation, while BUMD is based on a service and business approach. Several approaches to implementing BUM Desa business functions should follow the pattern applied by BUMD.

One of the most important stages before selecting a business unit in a BUMD, is to conduct a feasibility study to ascertain whether the business to be carried out is based on regional needs, is capable of producing, or is in accordance with business objectives. These stages should also be carried out at BUM Desa to ensure that the business/core business that will be run is feasible, structured, and measurable.

BUM Desa Sukajaya is a BUM Desa located in Sukajadi Village, Bukit Batu District, Bengkalis Regency. Since its establishment in 2015, until now it has run several business units. In 2020, BUM Desa Sukajaya added one new business unit, namely the Bottled Water Refill Depot.

Observing the condition of BUM Desa which often conducts business without an adequate feasibility study, it is deemed necessary to conduct a feasibility study, especially the business that has just been run by BUM Desa Sukajaya with the title "Feasibility Study of Drinking Water Refill Depot Business at BUM Desa Sukajaya, Sukajadi Village, Regency Bengkalis".

2 LITERATURE REVIEW

There is some literature that must be understood and considered in compiling an analysis of business feasibility studies at the BUM Desa Sukajaya business unit, especially in the water refill drinking water depot business.

2.1 Drinking Water Needs

Water is a basic need for humans and all living things. However, currently there is still a lot of drinking water provided in very poor conditions both in terms of quantity and quality for public health (Buckle et al, 1987).

The average need for clean water for humans reaches 144 liters/person/day and the standard that supports the classification of water use is according to the Plumbing Standard SNI 03-7065-2005. (Sutjahjo N, et.al, 2011). However, based on the Minister of Public Works Regulation Number 14/PRT/M/2010 concerning SPM for Public Works and Spatial Planning, it is determined that the water requirement per person in a day is 60 liters. In terms of the human need to drink to prevent dehydration, it is strongly influenced by the body weight of each individual, and the body weight of Indonesian adults reaches an average of 2-3 liters per day. Thus, it is generally concluded that the calculation of the service capacity of drinking water facilities is strongly influenced by the number of residents in the service area.

In terms of the drinking water supply target, in 2018 the Government originally planned to have 88% potable and 7% safe, while the MDGs target based on the RPJMN in 2024 is 100% access to safe drinking water and 15% access to safe drinking water in 2020-2024 (BPS Susenes, 2018)

2.2 Population Theory

There are several ways to project the population using the projection method, namely: 1) Mathematical projection and 2) Component Method. Meanwhile, the mathematical method itself is divided into a) arithmetic, b) geometric and c) exponential method. Based on the existing condition of Sukajadi Village, which is a small village, population projections can use the Arithmetic method. However, based on the available statistical data sources in Bukit Batu District, it is only in the form of population growth, namely 3.25% per year (BPS, 2020), the method used in this study is the geometric method. With the formula:

$$P_t = P_0(1 + r)^t$$

Pt : Projected Year Population

Po : Initial Year Population

r : Average population growth

t : The difference between the projected year and the base year

The geometric method is a projection using the assumption that the population will increase geometrically using the basis of calculating compound interest (Adioetomo and Samosir, 2010). The geometric method is also used with the assumption that the population increase shows a relatively similar number from time to time (BPS, 2010)

2.3 Business Profitability

Robbani and Wasiso (2019) in their book "Scale Up" explain that in the process of filtering or selecting a business to be run, there are several criteria that must be met including: 1) Business profits must be above 20%, 2) market size must be wide, 3) product price stability, 4) Usually run with existing human resources, 5) can be developed (added value), 6) can compete in quality, 7) can be expanded (scaleable), 8) relatively low capital, 9) passion (according to with the pleasure of business actors) and 10) Current trends.

However, in terms of managing the BUM Desa business, profitability is not always the main goal because some BUM Desa businesses can be of service nature. However, the "beneficial" factor becomes the main variable that greatly affects the continuity or sustainability of a business.

2.4 Business Feasibility Theory

Kasmir and Jakfar (2017) describe a business feasibility study as an activity that studies in depth the business to be run, in order to determine whether or not the business is feasible or not.

Hamdi (2017) states that business feasibility must be reviewed from:

- 1) Legal Aspects,
- 2) Social Aspect,
- 3) Technical Aspect dan
- 4) Economic Aspect.

Pecifically, the economic aspect can at least use a calculation of 1) *payback period (PP)*, 2) *Net Present Value (NPV)*, 3) *Profitability Index (PI)*, dan 4) *Internal Rate of Return (IRR)*.

3 DESA SUKAJADI AND BUM DESA SUKAJAYA

Sukajadi village is one of 10 villages in Bukit Batu District, Bengkalis Regency. The implementation of SPAM by the Bengkalis Regency Government in Bukit Batu District to complete mandatory affairs is divided into two, namely 1) a piping system managed by PDAM and 2) Non-Piping with a community empowerment pattern, such as the Pamsimas program and PNPM Mandiri in Rural Areas.

Pada Desa Sukajadi, SPAM is organized with a pattern of community empowerment through the Pamsimas and PNPM programs in the form of providing communal Rainwater Storage (PAH) facilities positioned in several locations. Due to age and minimal maintenance, most of the current facilities are not functioning. Meanwhile, the PDAM's pipeline network cannot be fulfilled due to the distance of the IPA to the service area, which is very far, so it is not effective and efficient.

With geographical conditions that are directly adjacent to the coast of the Bengkalis Strait, Sukajadi Village does not have an adequate source of surface and ground water and can directly be used as a source of drinking water but must go through a filtration or filtration stage to be safe for consumption.

In fact, the drinking water needs of the people of Sukajadi Village are generally met by utilizing rainwater and bottled water for drinking needs, while shallow wells, deep wells and river water are used to meet daily clean water needs.

3.1 Population Projection

Based on the 2020 BPS, the population of Bukit Batu District in 2019 reached 20,945 people, with a growth rate of 3.25%. While the population of Sukajadi Village in 2020 is 1,134 people (BPS, 2021)

3.2 BUM Desa Sukajaya

BUM Desa Sukajaya, which was established in 2015 to date, runs several types of businesses including:

Table 1: Types of Business BUM Desa Sukajaya Sukajadi Village Bukit Batu District.

Type of business	Year
Party Supplies Business	2016
Rice Refinery Business	2016
Savings and Loan Business	2018
Drinking Water Refill Depot Business	2020
Casava Farming Business	2020

Source: Processed by researchers, 2021

Based on primary data, it is explained that from several types of businesses that have been run, the only businesses whose existence is quite good so far are the Savings and Loans business unit and the Makmur Sejahtera refill drinking water refill depot business.

The Makmur Prosperous drinking water refill depot uses a Reverse Osmosis system filtering machine with a capacity of 200 Gallons/day (GPD), which is equipped with a permanent depot building unit. From the provisions made by the Village and business managers, the distribution of business profits is given with the composition: 1) Management incentives 65%, 2) Operational costs 15%, 3) Maintenance costs 10% and 4) operating profit which becomes Village Original Income of 10% (Report of BUM Desa Sukajaya Village, 2021).

Based on the financial statements of the Drinking Water Depot, on average, they sell 19 liter gallon refills and derijen with a price variation of @ Rp. 2.800 to Rp. 3,800. All business results are distributed according to the composition regulated by the Village.

4 METHOD AND DISCUSSION

The research method used is a combination research method (mixed method). Creswell (2016) describes this method as a combined approach of quantitative and qualitative methods. Quantitative and qualitative methods are used sequentially in order to obtain more comprehensive data (Sugiyono, 2015). Qualitative method as a form of confirmation of fact finding in quantitative method or vice versa.

The qualitative method in this study will use purposive sampling by extracting information from informants who are considered to be the most understanding and directly active in the management of the Sukajaya Village Owned Enterprise, Sukajadi Village, especially in the management of the drinking water depot business unit. While the quantitative method is used to process numerical data related to population projections, financial analysis which includes economic feasibility in the business feasibility study of the BUM Desa, Sukajadi Village.

5 RESULTS AND DISCUSSION

5.1 Feasibility of Drinking Water Refill Depot Business Existing Condition

The Water Supply Depot of Sukajaya Village Water Depot has been running for more than a year. So that

in conducting business feasibility analysis on legal, social, and technical aspects, it is done by comparing the existing management conditions with the regulatory system and needs.

While the economic aspect, in addition to assessing business feasibility based on existing conditions, calculations are also carried out on the ideal business potential that should be achieved in the Bum Desa Sukajaya Drinking Water Depot business.

5.1.1 Legal Aspects

In the context of the analysis of legal aspects, the business of drinking water refill depots is regulated through the Decree of the Minister of Industry and Trade of the Republic of Indonesia Number: 651/MPP/Kep/10/2004, concerning the Technical Requirements of the Drinking Water Depot Industry and its Trade. In addition, it is also regulated through Minister of Health Regulation Number 43 of 2014 concerning Sanitation Hygiene for Drinking Water Depots.

Based on the regulation, there are several requirements related to licensing that must be fulfilled by a Drinking Water Depot business including: 1) Industrial Registration Certificate, 2) Permit to supply raw water or take water and 3) have a water test report. In addition to licensing, existing regulations also regulate the technical preparation and management of businesses.

Based on primary data, the BUM Desa Sukajaya drinking water depot does not yet fully have business legal requirements. The completeness of the licensing administration is still in the management stage according to the provisions. Meanwhile, for water quality and depot management, although from the beginning they did not pay attention to the existing regulations due to a lack of understanding, based on the results of observations, the condition of the buildings and facilities of the depot can be said to have met the criteria set by the government. The water quality test was carried out at the first time it was operated. Meanwhile, from the existing requirements, it is generally estimated that Sukajaya Village BUM can fulfill its operations while meeting the needs of the community.

5.1.2 Social Aspect

If viewed from the social aspect, the existence of the Sukajaya drinking water depot has a very positive impact on the community. With natural conditions that are difficult to obtain drinking water sources and the trend of using refilled bottled water as a source of drinking water is increasingly widespread, the

existence of the drinking water refill depot is very much needed.

In addition, as one of the government's business units, it should be easier to coordinate with relevant agencies in terms of periodic monitoring of water quality. This is very important so that the water received by the community actually meets the minimum health standards set by the government.

The same is true in terms of job creation. Even though it is classified as minimal manpower, the existence of the Drinking Water Depot at least creates new jobs such as managers and transportation services (courier) of water shuttles and the like.

5.1.3 Technical Aspect

Judging from the technical aspect, the water filtration equipment used by the Sukajaya Drinking Water Refill Depot complies with the minimum standards set by the Government. Water filtration facilities are quite simple and do not use specific technology, thus requiring the availability of specialized human resources. This Reverses Osmosis (RO) system water treatment is relatively easy to operate and currently the existing workforce in Sukajadi village is sufficient to run this business.

It's just that in a more specific context related to drinking water lab tests that should be carried out periodically, this process can only be carried out by bringing water samples to the nearest testing laboratory or establishing cooperation for a certain period of time either with the Bengkalis district government or competent institutions.

5.1.4 Economic Aspect

a. Market and Marketing Feasibility

Based on available population data, with a population growth rate of 3.25% geometrically, the population of Bukit Batu District in 2024 will reach 24,469 people while the population of Sukajadi Village is estimated to reach 1,289 people. Based on previous data and discussions, in 2024 the MDGs target of access to drinking water, the government has targeted access to drinking water services of 100%.

Based on the MDGs targets and the existing conditions in Sukajadi Village where there is no refillable bottled drinking water depot, it is assumed that the drinking water depot's business services can reach 90% of the population, while the remaining 10% is fulfilled conventionally and/or using bottled water brands that are sold freely in the market.

Thus, the operational potential of the refillable bottled water depot business unit with the maximum

capacity of the existing water treatment unit can be calculated:

Table 2: Projected Drinking Water Needs in Sukajadi Village, Bukit Batu District.

Description	2024 Projection
Total population	1.289 Jiwa
Drinking Water Needs (90% Population, 3 ltr/day)	3.479,7 liter/hari
Estimated Service (in 19 Liter Gallons)	183,1 GPD

Source: Processed by researchers, 2021

Thus, there is a business opportunity for refill drinking water of about 183 gallons per day, to serve 90% of the population of Sukajadi Village.

Based on primary data, it was found that the production cost of drinking water per gallon of 19 liters did not exceed Rp. 1.500,-. With a one-time refill price of Rp. 3,800,- the gross profit of the business is estimated at 61%. Based on the information in table 2, the potential gross sales value of the BUM Desa Sukajaya Drinking Water Refill Depot is 183 gallons x Rp. 3,800, worth Rp. 695.932,- per day or equivalent to Rp. 20.877.972, - per month and Rp. 250.535.663, - per year with an estimated gross profit potential of Rp. 151.640.007, -per year. Along with the improvement in service quality and public understanding of safe drinking water as well as marketing techniques that continue to be improved, it is estimated that annual sales will increase by 3% or linearly with population growth of 3.25%.

Based on the financial statements of BUM Desa Sukajaya, the average income from drinking water refill depots reaches Rp. 20.800.000, - per month, with average sales above 100 gallons per day. The sales potential has reached 90% service for the people of Sukajadi Village. With the condition of the sale, it can be stated that the current business is being managed quite well, even though a business feasibility analysis has not specifically been carried out.

b. Financial Eligibility

The financial analysis will be carried out on the ideal potential conditions that should be achieved by BUM Desa Sukajaya from this refillable bottled water depot business. The drinking water depot building is built on village-owned land with the initial business investment estimated as follows:

Tabel 3: Initial Investment and Capital.

Capital	Unit	Sum. (Rp)
Building	1 Unit	50.000.000
Complete package of 250 GPD RO Machine	1 Set	65.000.000
Gallon (19 Liter)	300 Unit	9.000.000
Membrane Washing Machine	1 Unit	1.500.000
Three Wheeler (Pixar)	1 Unit	19.000.000
Miscellaneous expense	1	3.000.000
TOTAL initial investment		147.500.000

Source: Processed by researchers, 2021

The amount of financing that must be issued by the refill drinking water depot business unit at BUM Desa Sukajaya is as follows:

1. Employee Wage Financing

To manage a Drinking Water Depot with a capacity of 200 GPD, it is managed by at least 4 people.

Tabel 4: Manager's Salary.

Employee	Salary
Managing Director	1.700.000
Treasurer (Cashier)	1.500.000
Water Distributor (Courier)	2.400.000
2 people @ Rp. 1,200,000	
Total Monthly Cost	5.600.000
Total Annual Fee	67.200.000

Source: Processed by researchers, 2021

The salary cost is estimated to increase by 3% per year linearly with the increase in the target income and population.

2. Depreciation

Depreciation of assets is expected to occur in the following types of assets:

Table 5: Asset Depreciation.

Jenis Aset	Perolehan	UE*	Dep/Y**
Building	50.000.000	20	2.500.000
RO Machine (Package)	65.000.000	5	13.000.000
Gallons	9.000.000	2	4.500.000
Membrane Washing Machine	1.500.000	5	300.000

Three Wheeler	19.000.000	7	2.714.000
Annual Depreciation			23.014.286

*UE: Economic age

Dep/Y**: Depreciation Per Year

Source: Processed by researchers, 2021

3. General Financing

General costs are expenditures incurred for operational purposes such as fuel, electricity, stationery, replacement and minor servicing of machine tools and the like, the cost of purchasing bottle caps and testing water quality. The general cost is estimated at Rp. 2,000,000/month or equivalent to Rp. 24,000,000/year. This general cost is assumed to also increase by 3% per year linearly with the revenue target.

4. Administration Financing

Administration financing are used for administrative matters such as stationery, reporting, licensing, and others. This cost is assumed to be Rp. 1,000,000 per month or equivalent to Rp. 12,000,000 per year. This cost is also assumed to increase by 3% per year.

Net Cash Flow

Based on the above estimates of income and expenses, a business cash flow can be arranged (at appendix). Meanwhile, the Net Cash Flow of the BUM Desa Sukajaya Water Depot is as follows:

Table 6: Net Cash Flow.

Th	LB**	Depr***	NCF****
*			
1	124.321.378,06	23.014.285,71	147.335.663,77
2	128.741.447,97	23.014.285,71	151.755.733,69
3	133.294.119,98	23.014.285,71	156.308.405,70
4	137.983.372,15	23.014.285,71	160.997.657,87
5	142.813.301,89	23.014.285,71	165.827.587,60
6	147.788.129,52	23.014.285,71	170.802.415,23
7	152.912.201,97	23.014.285,71	175.926.487,69
8	158.189.996,61	23.014.285,71	181.204.282,32
9	163.626.125,08	23.014.285,71	186.640.410,79
10	169.225.337,40	23.014.285,71	192.239.623,11

*Th: Tahun, **LB: Laba Bersih, ***Depr: Penyusutan;

****NCF: Net Cash Flow

Source: Processed by researchers, 2021

From the Net Cash Flow table, it can be observed that there is a positive growth every year.

Payback Period

Payback Analysis Period is the time required to recoup investment spending using net cash flow. This method estimates how long the investment costs can return (Hamdi, 2017).

Tabel 7: Analysis Payback Periode.

Year	NCF	NCF accumulation
<i>Initial Investment Value</i>		<i>147.500.000</i>
1	147.335.663,77	147.335.663,77
2	151.755.733,69	299.091.397,46

Source: Processed by researchers, 2021

Based on the table above, it can be seen that the accumulated value of NCF for the second year has exceeded the initial investment value with a difference of Rp. 151.591.397, -. So, the payback period value for this drinking water depot business is 1 year and 1 month.

Net Present Value

Net present value (NPV) is found by discounting cash disbursements and is equivalent to providing a certain interest rate over the life of the business. The difference of the present value (discounted value) of cash disbursements and receipts.

Tabel 8: NPV Analysis.

Cash Flow	NCF*	PV Fac**	NPV
	Bank interest rates		6,8%
1	147.335.663,77	0,936	137.954.741
2	151.755.733,69	0,877	133.046.239
3	156.308.405,70	0,821	128.312.384
4	160.997.657,87	0,769	123.746.962
5	165.827.587,60	0,720	119.343.981
Total PV Cash Flow			<i>642.404.308</i>
INITIAL INVESTMENT VALUE			<i>147.500.000</i>
NPV			<i>494.904.308</i>

*NCF: Net Cash Flow; **PV Fact: Present Value Factor

Source: Processed by researchers, 2021

Explanation:

The Net Present Value is positive (+), which is Rp. 494.904.308, thus the Sukajaya drinking water depot business is feasible to run.

Profitability Index

Profitability Index (PI) is the present value of cash flows compared to the investment value. If the

Profitability Index is above 1, it means that the investment is acceptable.

Based on the NPV table above, the PI value can be calculated:

PI = Total PV Cash Flow : investment value

PI = Rp. 642.404.308,16 : Rp. 147,500,000

PI = 4,355

With a PI value above 1, it means that this business is quite feasible to carry out.

Internal Rate of Return

The Internal Rate of Return (IRR) is a reference for calculating the efficiency of an investment. In simple terms, the IRR calculation can be the basis for whether an investment is worth making or not. An investment that is considered roadworthy must meet the criteria for an IRR value that is higher than the minimum acceptable rate of return or minimum attractive rate of return.

The analysis of the IRR value in the BUM Desa Sukajaya drinking water refill depot business is as follows:

Tabel 9: IRR Analysis.

Year	NCF*	Discount cash flow	
		6%	30%
1	147.335.663	138.995.909,22	113.335.125,98
2	151.755.733	135.062.062,73	89.796.292,12
3	156.308.405	131.239.551,52	71.146.292,99
4	160.997.657	127.525.224,59	56.369.755,21
5	165.827.587	123.916.020,12	44.662.190,67
Σ PV Cash Flow		<i>656.738.768</i>	<i>375.309.657</i>
INVESTMENT		<i>147.500.000</i>	<i>147.500.000</i>
NPV		<i>509.238.768</i>	<i>227.809.657</i>

Source: Processed by researchers, 2021

IRR=6%+{[656.738.768/(656.738.768-375.309.657)]x (30%-6%)}

IRR = 62%

Thus, the invested capital is Rp. 147,500,000, - when compared with the required capital cost or interest of 6%, the IRR is 62% higher, then the investment for this business is quite feasible to do.

6 CONCLUSION

Based on the results of the business feasibility analysis above, it can be concluded as follows:

1. Refill drinking water depot in Sukajadi village is very much needed and feasible to do after being reviewed from all aspects. This is because this effort really helps the government in meeting the needs of decent drinking water for the community.
2. In the existing condition, the management system implemented by BUM Desa Sukajadi is quite profitable. One of the reasons for the profitability of this drinking water depot business is the factor that is not yet optimal in providing village drinking water around Sukajadi Village, so that some of the potential services of neighboring villages are part of the Sukajadi BUM Desa drinking water service.
3. Ideal conditions based on market potential and community needs, drinking water depot business in Sukajadi Village is quite profitable. With a note, it must be with business management conditions, including the process of socializing the use of healthy water to the community. This is to ensure that the maximum production of drinking water can be distributed to the public, to achieve the daily sales target.
4. Economically, the business of refill drinking water depot in Sukajaya Village is quite profitable with a profit exceeding 20%. In accordance with the theory of Robbani and Wasiso (2019) in terms of the filtration process (selection) of the business to be run, with profitability above 20%, the business to be run is classified as very prospective.
5. Even though it is quite profitable, the refill drinking water depot business that BUM Desa Sukajadi runs is categorized as a business that is difficult to develop, because the target market is based on the number of villagers. In addition, the effort to fulfill drinking water is also a national program that has also been regulated by the government. Duplication of similar businesses on other village will make the refill drinking water depot business limited to serving the community in their respective village areas.

SUGGESTION

1. In order for BUM Desa to carry out better business functions, administrators and managers need to receive adequate education regarding business management, especially the drinking water depot business. So that profitability and business sustainability will be more guaranteed and can be planned better.
2. Operationally, the refill drinking water depot business must be followed by Village Government policies that provide education to the community, in order to increase public understanding of the need to consume good water for the body. Thus, it is hoped that the community will wisely choose quality water and buy water from drinking water depots managed by the Village Government through BUM Desa which has been operationally managed by taking into account the consumption standards set by the government.
3. The Sukajadi Village Government must synergize the drinking water depot business unit with national programs so as not to clash with each other so that it has a negative impact on the sustainability of business and community services. Program synergy will help BUM Desa get convenience benefits related to access to permits, quality testing and evaluation monitoring.
4. The Bengkalis Regency Government and the Village Government must formulate appropriate drinking water supply management policies, synergize with each other so that services will be more optimal.

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APPENDIX

Table 10: Tabel Perkiraan Arus Kas (Cash Flow) pada Usaha Depot Air Minum BUM Desa Sukajaya Desa Sukajadi

Tahun	Penjualan	Gaji pegawai	Biaya Adm	Biaya penyusutan	Biaya umum	Total biaya	Laba bersih	NCF
1	2	3	4	5	6	7=(3+4+5+6)	8=(2-7)	9 (5+8)
I	240.590.914,23	67.200.000,00	12.000.000,00	23.014.285,71	24.000.000,00	126.214.285,71	114.376.628,52	137.390.914,23
II	247.808.641,66	69.216.000,00	12.360.000,00	23.014.285,71	24.720.000,00	129.310.285,71	118.498.355,94	141.512.641,66
III	255.242.900,91	71.292.480,00	12.730.800,00	23.014.285,71	25.461.600,00	132.499.165,71	122.743.735,19	145.758.020,91
IV	262.900.187,93	73.431.254,40	13.112.724,00	23.014.285,71	26.225.448,00	135.783.712,11	127.116.475,82	150.130.761,53
V	270.787.193,57	75.634.192,03	13.506.105,72	23.014.285,71	27.012.211,44	139.166.794,91	131.620.398,66	154.634.684,38
VI	278.910.809,38	77.903.217,79	13.911.288,89	23.014.285,71	27.822.577,78	142.651.370,18	136.259.439,20	159.273.724,91
VII	287.278.133,66	80.240.314,33	14.328.627,56	23.014.285,71	28.657.255,12	146.240.482,72	141.037.650,94	164.051.936,66
VIII	295.896.477,67	82.647.523,76	14.758.486,39	23.014.285,71	29.516.972,77	149.937.268,63	145.959.209,04	168.973.494,76
IX	304.773.372,00	85.126.949,47	15.201.240,98	23.014.285,71	30.402.481,95	153.744.958,11	151.028.413,89	174.042.699,60
X	313.916.573,16	87.680.757,95	15.657.278,21	23.014.285,71	31.314.556,41	157.666.878,29	156.249.694,87	179.263.980,59

Sumber: Diolah oleh peneliti, 2021

Catatan:

1. Penjualan (keuntungan bersih) diprediksi meningkat 3% pertahun, diambil dari perkiraan tabel laba bersih.
2. Gaji pegawai terjadi peningkatan 3% Pertahun, diambil dari tabel pengeluaran.
3. Biaya Adm terjadi peningkatan 3%, diambil dari tabel biaya pengeluaran.
4. Biaya Penyusutan aset sesuai dengan perhitungan penyusutana aset.
5. Biaya umum terjadi penigkatan 3% pertahun, diambil dari tabel pengeluaran
6. Total Biaya adalah Gaji + Biaya adm + Penyusutan + Biaya umum
7. Laba Bersih adalah Penjualan - total biaya
8. Arus kas adalah Penyusutan + Laba bersih