

Management of Village Owned Enterprises (BUMDES) in Increasing Village Economic Income in Banyumas Regency, Indonesia

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ABSTRACT

In general, signs of BUMDes' success include steadily rising revenues and assets, a widening customer base, staff members who are able to do their jobs, and a positive influence on local communities. BUMDes that are constructed sporadically assist the community. This is brought on by persistent management system shortcomings, unsolved capital-related barriers, and the requirement to boost the caliber of human resources. This study employs a descriptive qualitative methodology and the Donald van Metter and Carl van Horn theory of A Model of Policy Implementation. In the Indonesian province of Banyumas, the study included a sample of 80 BUMDES. Observation, interviews, and documentation studies were the data gathering methods employed. Purposive sampling was performed as part of the informant selection process. The findings suggested that the BUMDes initiative may have been implemented more effectively. The village side anticipates an increase in local income as a result of the development of BUMDes. However, adopting it faces several challenges, including a lack of socialization of BUMDes work, widespread coverage, the managers' poor managerial skills, and little understanding of BUMDes management.

Keywords: BUMDes, Management, Village, Policy

INTRODUCTION

Centralization and decentralization are two terms that are no longer foreign to our ears today. In the practice of national and state life, centralization and decentralization are a continuum. Because there is no country that completely uses only the principle of centralization in administering its government. On the other hand, it is also impossible for government administration to be based solely on the principle of decentralization. Centralization is concentrating all authority to a small number of managers or those at the top of an organizational structure. Centralization was widely used in the old government in Indonesia before regional autonomy. Meanwhile, decentralization can be interpreted as the transfer of responsibility, authority, and resources (funds, people, etc) from the central government to regional governments (Pailah, 2021).

The shift from centralistic to decentralized government is what gave rise to autonomy in Indonesia (Widianingsih, Setiawan, & Chuddin, 2020). Additionally, Indonesian villages have village autonomy, which provides them full rights and power to run their own governments creatively for the benefit of rural populations. This level of autonomy is offered to all areas, not only those with regional autonomy. Legislation No. 32 of 2004 (Dewan Perwakilan Rakyat Republik Indonesia [DPR RI], 2004) Governing Regional Government has the initial legislation establishing this policy, and Law No. 9 of 2015 (Peraturan Badan Pemeriksa Keuangan [Peraturan BPK], 2015b) is the most recent update. The laws evolved throughout time in response to circumstances, and finally the government was convinced to enact a law on villages.

The Village Law is a set of rules regarding the administration of village government with the consideration that it has developed in various forms so that it needs to be protected and empowered so that it becomes strong, advanced, independent, and democratic so that it can create a strong foundation for implementing government and development towards a just, prosperous society, and prosperous. This law also regulates material regarding the principles of regulation, position and types of villages, village management, village authorities, implementation of village government, rights and obligations of villages and village communities, village regulations, village finances and village assets, village development and rural area development, village-owned enterprises, village cooperation, village community institutions and village traditional institutions, as well as guidance and supervision. apart from that, this law also regulates special provisions that only apply to traditional villages as regulated in Chapter XIII.

In the general provisions of Law No. 32 of 2004 (DPR RI, 2004) concerning regional government, it is stated that a village or other names, hereinafter referred to as a village, is a legal community unit that has territorial boundaries and has the authority to regulate and manage the interests of the local community, based on its origins and recognized local customs and respected in the government system of the unitary state of the Republic of Indonesia (Hambali & Niode, 2019). In this law, it is also emphasized that 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.

Furthermore, Government Regulation Number 72 of 2005 (Peraturan BPK, 2005) has the formation of villages based only on population indicators is differentiated according to island and immediately becomes a definitive village. The population indicator is no longer only based on the island, but is more detailed, such as the requirement for a larger population than before. If previously a population of 2,500 people was sufficient, the Village Law requires 4,500 people, and in this law, there is a preparatory village for 1-3 years.

In the Village Law, village authority includes authority based on rights of origin, periodic local village authority, authority assigned by the provincial regional government, city/district government and other authorities assigned by the district/city government in accordance with statutory regulations. And the Village Government is also given the authority to establish Village-Owned Enterprises which are managed in a spirit of kinship and mutual cooperation. BUMDs can operate in the fields of economics, trade, services, and other public services in accordance with the general provisions of statutory regulations. In his explanation, it was stated that BUM Desa specifically cannot be equated with legal entities such as limited liability companies, CVs, or cooperatives because the aim of its formation is to utilize all economic potential, natural resources, and human resources for the welfare of village communities.

The village, which enjoys complete autonomy, is required to raise its own finances for community development. As stated in Law No. 6 of 2014 Article 72 Paragraphs (1) and (4) (Peraturan BPK, 2014), there is now a law saying that villages would get aid from the state budget of around 600 million to 1.2 billion rupiah each year; nevertheless, villages cannot completely rely on the revenue from the assistance. The potential of the village's natural and human resources (SDA and HR), which will eventually provide the community with money and be kept in the village treasury, must be examined by the village administration.

One strategy the government employs to boost the regional economy is the creation of village-owned businesses (BUMDes) (Senjani, 2019). In other words, the orientation of BUM Desa is not only oriented towards financial profits. But it also supports improving the welfare of village communities. Village BUM funding sources are also assisted by the government, provincial regional government, district/city regional government, and village government. The government encourages Village BUMs by providing grants and/or access to capital, providing technical assistance and access to markets, and prioritizing Village BUMs in managing natural resources in villages.

Law No. 32 of 2004 Article 213 (DPR RI, 2004) governs the development of BUMDes and states that village administrations are encouraged to create Village-Owned Enterprises (BUMDes) that are useful for managing the economy and assessing local potential. The relationship between the village government and the community that will naturally evolve is impacted by BUMDes since it is one of the institutions where the village government and the local community interact economically. The progress of these BUMDes also heavily depends on the role played by local governments. Permendagri 39 of 2010 article 22 paragraph (1) and paragraph (2) (IDFoS Indonesia, 2014) stipulates that socialization, coaching, technical guidance, management, human resource development, and capital acceleration facilities must be carried out by local governments, both provincial and district/city governments. Nonetheless, according to researches' interviews with the Heads of BUMDes in 80 Bumdes Banyumas Regency.

To expedite their work, the researchers in this study used the following framework: (a) Regional Government Law Number 32 of 2004 (DPR RI, 2004) serves as the legal basis for BUMDes. Law No. 6 of 2014 (Peraturan BPK, 2014): This law deals with villages. (a) Permendagri No. 39 of 2010 (IDFoS Indonesia, 2014) concerning Businesses Owned by Villages; (b) Regional Regulation Number 26 of 2021 (Peraturan BPK, 2021) Ciamis Regency on the Creation and Administration of Village-Owned Businesses.

Public policy is the government's authority to carry out its duties and functions in relation to society and the business world. Basically, government policy in organizing people's lives in various aspects is a policy that is oriented towards the public (society) interest. The definition of policy is the principle or way of action chosen to direct decision making. Every public policy formulation begins with the formulation of problems that have been identified and then the implementation of the policy is aimed at overcoming problems that occur in society.

In fact, the term public policy is often used in everyday life and in academic activities, such as in lectures on socio-political science, economics, and law. However, this term may also refer to something more specific, the government's policy of De-bureaucratization and Deregulation. According to Jones, Ismanto, and Budiman (1991), the term policy is used in everyday practice but is used to replace very different activities or decisions. This term is often used interchangeably with goals, programs, decisions, standards, proposals, and grand designs. However, even though public policy may seem a little abstract or may be seen as something that happens to someone, in fact, as in some of the examples previously mentioned, basically we are deeply influenced by many public policies in our daily lives.

Public policy, according to Thomas Dye in Subarsono (2012), is everything that the government does or does not do. Theoretically, the purpose of policy implementation is to achieve policy objectives (Nugroho, 2017). To evaluate the success rate of public policy implementation, Donald S. van Metter and Carl E. van Horn in Agustino (2016) created the A Model of the Policy Implementation approach model. Meter and Horn identify six variables that affect public policy's effectiveness as follows.

Size and Purpose of the Policy

The size and purpose of a policy should be clear and measurable, as unclear policies can be interpreted in a variety of ways that will ultimately make implementation more challenging.

Resources

Sufficient non-human and human resources are needed to facilitate policy execution. The support offered by these resources will have an effect on how well policies are implemented. Insufficient resources will make it difficult to implement policies.

Executing Agents

The traits of executing agents include customs, bureaucratic structures, and interpersonal dynamics, all of which influence the way policies are carried out.

The Disposition or Inclination of the Implementers

(3) The degree of the implementor's inclination, or value preference, that the implementer holds; (4) The implementor's reaction to the policy, which will impact his preparedness to implement the policy; and (5) Cognition, or his grasp of the policy.

Effective Policy Implementation

Effective policy implementation requires cooperative connections between key agencies and effective communication between organizations and implementers.

Variables of Economic, Social, and Political

These economic, social, and political environment variables include: environmental economics that can support successful policy implementation; the degree to which interest groups support policy implementation; participant characteristics, such as support or opposition; the character of environmental public opinion; and whether political elites support policy implementation.

Research Problems

In Banyumas Regency, district and province local governments must contribute more to the BUMDes implementation process. The community in Banyumas Regency is not participating in BUMDes implementation. The existence of BUMDes in varied Banyumas Regency communities has less of an influence on community empowerment.

LITERATURE REVIEW

Reform through Decentralization

The first legislative foundation for the decentralization reform in Indonesia is Law No. 22 of 1999 (DPR RI, 1999). Article 108 of Law No. 22 of 1999 supports the development of institutions or enterprises to manage their resources effectively and independently, even if they were not known as BUMDes at the time. The reforms persisted until Law No. 32 of 2004 (DPR RI, 2004) was passed, which expressly and decisively recognized BUMDes as a rural financing tool, albeit one that is nonetheless constrained by the requirements and financial resources of individual villages (Ariutama, Saputra, & Sukmono, 2019).

The foundation for the Indonesian Government System's acknowledgement of the village's existence stated in Law No. 6 of 2014 (Peraturan BPK, 2014). The goal of the policy, which grants villages more power to plan, serve, and protect the interests of the community, is to achieve social welfare by making the greatest use of the resources available to them through their village-owned business.

Furthermore, the purpose of BUMDes institutions is to enhance village income sources (PADes) in order to enable the village to carry out the development and enhancement of people's welfare in a more efficient manner. According to the concept's definitions (found in Law and PP), the creation of BUMDes aims to improve rural communities' wellbeing right away. On the other hand, when it comes to execution, a lot of regions and communities still lack the will and ambition to create the planned BUMDes.

Comparative Institutional Analysis

The main purpose of comparative institutional analysis is to determine which institutional configuration best serves the intended objectives. This study focuses on deciding which institutional boundaries will be chosen, what standards will be applied to evaluate those limitations, and how those limits are organized to support the attainment of the objectives, rather than on conducting a comparison examination of institutions.

Depending greatly on the perspective and disciplines using it, the term "institution" can signify many different things. Ariutama, Saputra, and Sukmono (2019) explains that several disciplines, including sociology, economics, law, and politics, utilize the term "institution" and give it distinct interpretations. As a result, the fundamental ideas behind the creation and operation of an institution principles that are also used by these other

disciplines will be utilized by institutional analysis as an analytical instrument. But this is also where institutional analysis excels, as seen by its tendency toward multidisciplinary, which allows it to examine an issue from several angles. Understanding the socio-institutional dimensions of employing BUMDes as a tool for village development requires the use of this technique.

RESEARCH METHOD

This study employs qualitative research approaches with a descriptive approach to assess the research object in accordance with the field's natural surroundings. Qualitative research involves collecting and analyzing non-numerical data to understand concepts, opinions, or experiences. It can be used to gather in-depth insights into a problem or generate new ideas for research. Scholars also use this strategy to provide a clear image of how well a group is doing in achieving its goals. According to Sugiyono (2012), positivist-based qualitative research methods are employed to investigate natural object conditions (as opposed to experiments), in which researchers act as key instruments, deliberately sample data sources and have them snowball, triangulate data sources to combine them, analyze data qualitatively, and prioritize meaning over generalization.

RESULTS

The government has promoted the establishment of village-owned firms since Law No. 32 of 2004 (DPR RI, 2004) concerning Regional Government (most recently Law No. 9 of 2015), which stipulates that communities can create village-owned enterprises in line with the requirements and capacity of the community. Law No. 6 of 2014 (Peraturan BPK, 2014) regarding Villages, which more precisely regulates village issues, including Village Finance, was subsequently released by the government. Then came the publication of Permendagri No. 39 of 2010 (IDFoS Indonesia, 2014), which has more detailed BUMDes requirements. Regional Regulation No. 26 of 2021 (Peraturan BPK, 2021) is the regional law that governs the establishment and administration of village-owned companies in the Ciamis Regency. Many villages in Banyumas Regency formed BUMDes based on this legal explanation by adopting Village Regulation in Banyumas Regency No. 7 of 2016 (Peraturan BPK, 2016).

BUMDes or Village-Owned Enterprises according to Minister of Home Affairs Regulation No. 39 of 2010 (IDFoS Indonesia, 2014) concerning BUMDes are village businesses formed/established by the village government whose capital ownership and management are carried out by the village government and the community. BUMDes is a village business institution managed by the community and village government in an effort to strengthen the village economy and is formed based on village needs and potential.

According to Law Number 32 of 2004 (DPR RI, 2004) concerning Regional Government, villages can establish business entities according to the village's potential and needs. It is also explained in Government Regulation Number 72 of 2005 (Peraturan BPK, 2005) concerning Villages, Law of the Republic of Indonesia Number 6 of 2014 (Peraturan BPK, 2014) concerning Villages, and Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 4 of 2015 (Peraturan BPK, 2015a) concerning Establishment, Management and Management, and Dissolution Village-Owned Enterprises that to increase village and community income, the village government can establish Village-Owned Enterprises in accordance with the needs and potential of the village. This means that the formation of BUMDES is based on village needs, potential and capacity, as an effort to improve community welfare. The planning and formation of BUMDES is based on the initiative of the village community.

DISCUSSION

BUMDes was established based on the needs and potential of the village which was an initiative of the village community. This means that the business that will be realized will be derived from the desire and desire to create progress in the village community. The role of BUMDes in this research is reviewed through several aspects which are the objectives of BUMDes itself based on the BUMDes PPP 2007 (Amirya, n.d.), namely (1) Services–Profits–Sustainability; (2) Accountability – Development of Village Assets; (3) Improving the standard of living of administrators-commissioners-society; and (4) BUMDes compliance with regulations and laws.

Economic independence is defined as a nation that has economic resilience against various kinds of crises and is not dependent on other countries. In this regard, Aviliani conveyed several conditions in Indonesia as follows (1) Indonesia has a lot of potential to drive the national economy, both natural resources (SDA) and human resources (SDM). Examples in the natural resources sector are agro-industry and the real sector.

BUMDes is a pillar of economic activity in the village which functions as a social institution and commercial institution. The principles of efficiency and effectiveness must always be emphasized in running a business. In this way, it is hoped that the existence of BUMDes will be able to encourage the dynamism of economic life in rural areas. Village business is a type of business that includes village economic services such as (1) Financial services businesses, land and water transportation services, village electricity, and other similar businesses; (2) Distribution of nine basic village economic commodities; (3) Trade in agricultural products including food crops, plantations, livestock, fisheries, and agribusiness; and (4) Folk industry and crafts.

In general, BUMDes services have been implemented professionally and flexibly. This condition can increase the productivity of village communities and develop real businesses in BUMDes so that they can absorb a larger workforce and increase income. Apart from service income from loan businesses, real businesses can also trigger the growth of other informal sectors and can encourage the creativity of people's entrepreneurial spirit in their work. The profits from real businesses formed by BUMDes are in accordance with the potential that exists in the village, so that they can maximize the advantages and profits that will have an impact on the surrounding community so that they can be used as a source of income for the people who manage BUMDes businesses.

Prawitno, Rahmatullah, and Safriadi (2019) stated that one way to make development in the village successful is to increase village income. The size of village income is influenced by the strategy carried out by BUMDes in managing and maximizing existing assets in the village. This is in line with PP no. 72 of 2005 article 78 (Peraturan BPK, 2005) which states that Village-Owned Enterprises (BUMDes) are business entities formed in order to increase the village's original income.

According to Prawitno, Rahmatullah, and Safriadi (2019), the strategies carried out to increase village assets are through: First, observing the environment, the results of which can determine what potential business activities are suitable to be implemented in BUMDes. The strategies that can be used by BUMDes include product development strategies, pricing, and financial strategies. Second, strategy preparation includes (1) Product Development; (2) Pricing; and (3) Financial Strategy. Third, Strategy Implementation, carried out by BUMDes, can contribute to increasing village income. Fourth, Evaluation or Control, which is carried out by the Village Head because the Village Head is given the authority by the Regional Government to supervise and be responsible for BUMDes in the village.

The first points of contention are the policy's objectives and scope. The main objective of constructing BUMDes in Banyumas Regency is to increase Village Original Income. The village government created BUMDes to improve PAD while also improving the welfare of the village community by providing a variety of goods and services that are either currently unavailable or not needed by the community. This was done in order to maximize the potential and resources in the community.

Regarding human resources, the Banyumas Regency local created BUMDes and appointed a number of individuals from the general public, indicating that it is not a local apparatus or BPD. The village administration assigns each Hamlet Head the task of recommending community members who possess the knowledge and aptitude necessary to create a BUMDes management group during the recruiting process for administrators or members of the organization. In this manner, the village administration may save money and time by not having to provide BUMDes administrators with instruction and training.

In terms of funding, BUMDes get monies from Village monies that are somewhat sized. The BUMDes management first believed that there was not enough funding to meet all of the requirements for operating a BUMDes firm. There are no cash left over after essential purchases are made for operating expenses. Nonetheless, it has been able to cover the expenses and acquire the equipment required to operate this BUMDes company from the beginning of the 2022 Fiscal Year and with total support from the Village Fund.

In regard to the executing agent's characteristics, third. We started by talking about the Village Consultative Body, which was one of the institutions involved in BUMDes as well as the implementing agency. The BUMDes project has strong support in the Banyumas Regency villages, based on BPD's reply. BPD, one of the village level partners, fully supports programs as long as they adhere to current laws and regulations and offer transparency as a means of preventing unforeseen outcomes.

BUMDes has challenges in putting its program into practice. The absence of financing necessary to set up BUMDes in the villages of Banyumas Regency makes it difficult to initiate this initiative and hinders its execution. Lack of participation in the community is another obstacle, in addition to financial ones. This is because the village government and BUMDes representatives have not been doing enough to socialize with the

community. Various socializing techniques should be used to solve this by the BUMDes administration or village council. One of the things that has been done is to socialize each Hamlet Head and then distribute that information to every member of the community.

The mindset or propensity of the implementers comes next. One of the keys to fulfilling the requirements for a positive disposition is having a well-defined organizational and managerial structure. The same is true of BUMDes' implementation, which named a number of villages to serve as BUMDes administrators.

Along with the creation of BUMDes, villages in Banyumas Regency released a Perdes opposing BUMDes in relation to bolstering institutional commitment in terms of legislation. In a similar vein, they have complied with the guidelines above it about the procedures and frameworks in place for managing BUMDes.

Support from regional or provincial municipal governments is an additional one. There is still a lack of local government involvement in the management of BUMDes. The district administration supervises and guides BUMDes just once a year. The local government has not provided any funding to start the BUMDes program in any of the Banyumas Regency's villages thus far. In the meanwhile, although local governments are authorized to offer support in the form of assistance duty monies under Article 14 of Permendagri Number 39 of 2010 (IDFoS Indonesia, 2014), no such assistance has been provided as of yet.

Implementing initiatives and fostering interorganizational communication come next. BUMDes Harapan Jaya has been in charge of communication and coordination, working with parties both in the sub-district and in the village. Their primary sources of coordination include associated BPDs, village administrations, TKSK, and Social Services within the district. On the other hand, communication and coordination are done only when necessary because there is no set time for them to occur.

The final subject of conversation is the political, social, and economic landscape. The financial status of the local community In Banyumas Regency, the majority of people work as farmers and agricultural laborers for meager pay. Nonetheless, they continue to support these BUMDes' existence as fellow traders, whether they are business players or traders. There is no enmity among other company owners since they all operate alongside one another and provide assistance to one another.

The Banyumas Regency community has observed the greatest disparity in the Laku Pandai unit's service delivery. People may now pay their power bills in their home villages instead of having to go to other communities to do so.

The existence of BUMDes from the village level social aspects of the community has resulted in a paradigm shift in the social and political environment, specifically in the growth of the spirit of togetherness, the spirit of social spirit, and especially in the growth of social awareness of the importance of the spirit of entrepreneurship (entrepreneurship) from residents and village communities. From the political perspective, political decisions are inextricably linked to the BUMDes policy. Public problems and interest serve as the foundation for political decisions. When a BUMDes strategy is successful, it will undoubtedly improve a regime's negotiating position and, of course, its reputation at the village government level; conversely, if this policy is unsuccessful, the opposite will occur.

In order to maximize BUMDes' function, factors that must be taken into account from the outset of the organization's development include stakeholder commitment to the program's existence and rules, which apply to both district/city and village levels. The results of the Forum Group Discussion that researchers conducted at the beginning of the formation indicate that the efficacy of the manager's human resources must also be taken into consideration. Organizational goals will be accomplished via the implementation of regulations that facilitate BUMDes development and human resources that are capable of overseeing BUMDes and comprehending their primary responsibilities. This requires serious attention since, despite the fact that the primary regulations. Ministerial Regulations already exist, each province, district, city, and hamlet has its own implementation that is specific to it. The community, village administration, and BUMDes itself are among the many interests involved in the development of BUMDes, making cooperation and collaboration between all parties necessary. In order to achieve BUMDes' goal of improving the local economy, development of BUMDes must be committed to and sustainable. BUMDES is a social and economic organization, thus its ability to do business is based on the area's ability to manage and produce economic growth. Serving, renting, brokering, trading, financing, and holding are the six economic business areas that comprise the economic operations that BUMDES can oversee.

CONCLUSION

The BUMDes program is generally, but not flawlessly, implemented in Banyumas Regency. The management must enhance the caliber of their human resources, the village's economic potential and community service obligations must be acknowledged, all interested parties must be dedicated, and the rules must be clear and obeyed in order for BUMDES to flourish as successfully as possible. Since its founding to the present, BUMDes has been in existence. progressively gain experience In light of the study's results, it can be recommended that BUMDes in the Banyumas district start approaching banks and the private sector for assistance or loans, provided that they first obtain the village administration's approval. Then, in terms of human resources, BUMDes could be better off hiring more partners or agents in order to reach a larger area—possibly even all of Banyumas Regency's rural districts.

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DECLARATION OF CONFLICTING INTERESTS

The authors declared no potential conflicts of interest.

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