

INCREASING THE KNOWLEDGE OF BUMDES MANAGERS IN ACCORDANCE WITH GOVERNMENT REGULATIONS IN KEPAHIANG DISTRICT, KEPAHIANG REGENCY, BENGKULU PROVINCE

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Abstract

In general, Village-Owned Enterprises (BUMDes) in the Kepahiang District are not operating effectively. This is due to inactive management, non-operational BUMDes, and limited capacity to develop business initiatives. As a result, BUMDes have not generated income, and capital from villages remains idle in banks. However, the region holds significant potential, such as home-based food industries (e.g., opak, rengginang, tape uli, teng-teng), tourist attractions, waste processing, and event facility rentals. This community service activity aimed to empower and enhance the village economy by providing knowledge on BUMDes management, exploring business potential based on village characteristics, and emphasizing the importance of collaboration. The event was held in October 2024 for six hours at the Bogor Baru Village Hall, using presentations and discussions as methods. It was attended by 42 participants, including village officials, BUMDes managers, and local residents. The material covered BUMDes establishment, business potential identification, resource analysis, and examples of successful BUMDes. Discussions were interactive, allowing participants to ask questions and engage actively. Participants expressed hope for the continuation of such programs to strengthen BUMDes management capacity and raise public awareness about the economic benefits of BUMDes.

Keywords: BUMDes, BUMDes Business Management, Economic Improvement

INTRODUCTION

One way to encourage development at the village level is for the village government to be given the authority by the central government to independently manage the scope of the village through economic institutions at the village level (Budiono, 2015). One of these institutions is Village-Owned Enterprises (BUMDes). Law Number 32 of 2004 concerning Regional Government explains that villages can establish village-owned enterprises in accordance with the needs and potential of the village. The needs and potential of the village

are the basis for the establishment of BUMDes as a form of effort to improve the economy and welfare of the village community. Government Regulation (PP) Number 11 of 2021 concerning BUMDes is a rule for the implementation of Law (UU) Number 11 of 2020 concerning Job Creation. Government Regulation Number 11 of 2021 concerning BUMDes implements the provisions of Article 117 and Article 185 letter b of Law Number 11 of 2020 concerning Job Creation, it is necessary to stipulate Government Regulations on BUMDes. BUMDes is a legal entity established by villages and/or together with villages to manage businesses, utilize assets, develop investment and productivity, provide services, and/or provide other types of businesses for the welfare of the village community.

The objectives of BUMDes are: 1) carrying out economic business activities through business management, as well as developing investment and economic productivity, and village potential; 2) carrying out urnum service activities through the provision of goods and/or services and fulfilling the general needs of the village community, and managing village food barns; 3) obtain profits or net profits to increase the original income of the village and develop the maximum benefits for the economic resources of the village community; 4) the use of village assets to create added value for village assets; and 5) developing a digital economy ecosystem in villages. BUMDes in implementation and capital ownership are managed by the village government and the community. The development of BUMDes needs to be carried out so that the established BUMDes can function according to their roles. The existence of BUMDes can help the government in managing the potential of creative and innovative villages, so that it can open up new jobs so that it can absorb workers in rural areas, as well as the expectations of BUMDES in Bogor Baru village.

BUMDes in Kepahiang District in general are not running well, this is because the BUMDes business unit is not running properly, there is also the inactivity of BUMDes management, business potential that is not so prospective, and the exploration of village potential that has not been maximized. This condition results in no source of income generated by BUMDes. On the other hand, the capital allocated from the village to BUMDes is still hidden in the bank, meaning it is not managed as it should. Actually, the village in the Kepahiang District area has a lot of potential that can be explored and developed. Among them are the many processed food industries typical of home production *such as opak, rengginang, tape uli, teng-teng* which are in great demand by people who visit Kepahiang District and Regency. It's just that the home business is still dominated by individual businesses. If the management is with BUMDes, it is hoped that they can become a forum to accommodate home industrial products that can be used as souvenirs, with better packaging and distribution.

Problems in the management of BUMDes in villages in the Kepahiang District area are: (a) the management of BUMDes is not active in developing businesses for various reasons including lack of knowledge in managing BUMDes businesses: (b) lack of understanding from BUMDes managers and village officials in forming businesses in BUMDes by exploring the potential in the village, by utilizing existing resources; (c) lack of understanding of BUMDes managers and village officials in understanding the latest rules in the management of BUMDes, and the management of BUMDes; (d) lack of human resources who are able to develop BUMDes, both because of knowledge and courage.

The purpose of this Community Service is to make BUMDes a means of empowering and improving the economy of village communities, in addition to being a source of Village

Original Income (PADes), so that it can prosper the village community. Specifically, the objectives are: a) To provide an explanation of good management of BUMDes management (good governance) in accordance with existing rules and regulations, so as to make BUMDes independent; b) To provide an explanation of how to explore the business potential of BUMDes according to the characteristics of the existing village, which includes raw materials, labor, technology, markets, etc., so as to make BUMDes businesses that meet the characteristics of potential, economical, effective, and sustainable; c) To provide an explanation of the importance of togetherness and participation of all parties (BUMDes managers, village officials, village communities, and related parties) in building and developing BUMDes as a means of business in improving the economy and welfare of village communities.

The benefits of community service activities through improving the management of BUMDes are: a) BUMDes managers and village officials in the Kepahiang District area have good knowledge and abilities and a strong spirit in developing independent BUMDes by opening potential businesses in accordance with existing conditions. Creating potential and sustainable businesses by exploring various existing potentials (raw materials, labor, technology, markets, etc.) so that they can be a driver of economic improvement of village communities, and at the same time increase Village Original Income (PADes); b) the village community gains knowledge of the importance of togetherness and mutual support in developing BUMDes. BUMDes is a means of improving the economy of rural communities, for this reason the full participation and support of the community in developing BUMDes is very necessary; c) for the research team, as a training to increase knowledge for BUMDes managers and the empowerment of the village community as a form of responsibility of Higher Education in carrying out community service as a form of concern in the development and improvement of the economy and welfare of the village community.

LITERATURE REVIEW

Village Financial Management

A village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, rights of origin, and/or traditional rights that are recognized and respected in the system of government of the Unitary State of the Republic of Indonesia (Law No. 6/2014). Village finance is all the rights and obligations of the village that can be assessed with money as well as everything in the form of money and goods related to the implementation of village rights and obligations (Permendagri No. 113/2014). Village financial management is an overall activity that includes planning, implementation, administration, reporting, and village financial accountability. The implementation of village authority based on the right of origin and local authority on a village scale is funded by the Regional Budget. The implementation of local authority on a village scale is not only funded by the Regional Budget, but can also be funded by the state revenue and expenditure budget and the regional revenue and expenditure budget.

Village-Owned Enterprises

Village-Owned Enterprises (BUMDes), are business entities whose all or most of their capital is owned by the Village through direct participation derived from the Village's separately separated assets to manage assets, services, and other businesses for the maximum welfare of the Village community (Permendesa Number 4/2015). BUMDes is an institution formed by the village government and the community manages the institution based on the needs and economy of the village. BUMDes was formed based on applicable laws and regulations by agreement between village communities. The goal of BUMDes is to improve and strengthen the village economy. BUMDes has a function as a commercial institution through the provision of local resources that aim to seek profits and social institutions through the contribution of providing social services that are in favor of the interests of the community.

The main characteristics of BUMDes that distinguish them from other commercial institutions are (1) Business entities are owned by the village and their management is carried out jointly; (2) 51% of the business capital comes from village funds and 49% from community funds; (3) Operationalization is carried out based on the business philosophy based on local culture; (4) The potential of the village and the results of available market information are the basis for running a business field; (5) The profits obtained by BUMDes are used for efforts to improve the welfare of members and the community based on the regulations that have been prepared; (6) Facilities are supported by the Provincial, Regency, and Village Governments; and (7) The implementation of the operationalization of BUMDes is supervised jointly.

The establishment of BUMDes has several objectives that are generally for improving the economy of the village community, including: a) improving the village economy; b) optimizing village assets to be useful for village welfare; c) increasing community efforts in managing village economic potential; d) develop business cooperation plans between villages and/or with third parties; e) creating market opportunities and networks that support the public service needs of citizens; f) opening jobs; g) improving community welfare through improving public services, growth and equitable distribution of the village economy; and h) increase the income of the village community and the original income of the village. Villages can establish BUMDes based on the Village Regulation on the Establishment of BUMDes, taking into account: a) initiatives of the Village Government and/or village communities; b) the potential of village economic businesses; c) natural resources in the village; d) human resources who are able to manage BUMDes; and e) capital participation from the Village Government in the form of financing and village wealth which is handed over to be managed as part of the BUMDes business.

METHOD OF COMMUNITY SERVICE ACTIVITIES

The target audience invited and present at this counseling and training were BUMDes managers, village officials (village heads, village secretaries, and village treasurers), and representatives of village communities in the Kepahiang District area (42 people). The implementation of this community service activity will be carried out on October 12, 2024 for 6 hours from 09.00 to 15.00 WIB. The place of implementation is at the Bogor Baru Village Hall, Kepahiang District, Kepahiang Regency. The approach method is by providing materials, discussions, and training in the management of BUMDes in accordance with Government

Regulation Number 11 of 2021. The systematics of the implementation carried out are: 1) The speaker provided an explanation of the management of BUMDes for the empowerment of village communities; 2) The presenter gave concrete examples of villages that are successful in managing the business of their BUMDes; 3) The presenter provided an opportunity for the trainees to ask questions related to various problems and obstacles they faced in the management of BUMDes businesses, so that solutions could be found, with the hope that existing businesses could be managed by BUMDes so that they could grow and develop; 4) After *the break* for the Asr prayer, it is followed by providing training to BUMDes managers on the management of BUMDes that meet the principles of good governance. It runs for about 90 minutes.

IMPLEMENTATION OF COMMUNITY SERVICE ACTIVITIES

Results of Implementation of Activities

This community service activity was immediately opened by the Kepahiang District government. The Head of the Sub-district gave directions for all participants to really learn and understand well the management process of Village-Owned Enterprises with various potential businesses in the village. It is hoped that all participants will remain in this learning and training process in order to gain useful knowledge in the business management process in existing Bumdes. The participants were also enthusiastic in welcoming this activity so that everyone was enthusiastic in receiving this learning. The number of participants who attended from villages in the Kepahiang District area was 52 people, consisting of village officials, BUMDes managers, managers of BUMDes business units, youth and youth organizations, and other village communities.

Kepahiang District, Kepahiang Regency, Bengkulu Province consists of 16 villages and 7 sub-districts. Kepahiyang District is located on the cross road of Central Bengkulu Regency and Rejang Lebong Regency. The villages in Kepahiang District are Kelilik Village, Tebat Monok, Permu, Permu Immigration, Karang Endah, Weskust, Kuto Rejo, Taba Tebelet, Pelangkian, Bogor Baru, Suka Merindu, Bogor Village, Karang Anyar, Kelobak, Pagar Gunung, and Permu Bawah Village. Kepahiang District has an area of 63.68 square km with the district capital being Pasar Ujung. Each village in the Kepahiang District area has a Village-Owned Enterprise (BUMDes).

Discussion of Community Service Results

This community service activity began with the provision of material about the management of Bumdes and Bumdes businesses. The speakers (Baihaqi, Madani Hatta, Ovita Carolina and Hannisa Rahmaniar Hasnin, and assisted by Pujawati) gave an explanation about the management of Bumdes which includes:

- 1) Provide an explanation of the management of BUMDes in accordance with Government Regulation Number 11 of 2021, explanations related to the introduction of BUMDes and how the process of establishing BUMDes is. The process of establishing Bumdes is in accordance with existing rules, how to identify the business potential of Bumdes in the village so that Bumdes is really in accordance with the potential that exists in the village and surrounding villages. Bumdes businesses that are in accordance with the existing

potential are very important, be it regarding the source of raw materials, the ability of human resources, the technology needed, and the existing market share.

- 2) The current condition of Bumdes in villages in the Kepahiang Beluj District area is so good in their business, that participants are invited to identify existing problems. From a long discussion, various factors were found that caused Bumdes to not be optimal. Furthermore, identify various businesses that can be carried out according to existing conditions, including the potential of the village and the market share of the products produced. There are many household businesses in producing products, but there is no institution that protects and guarantees the production process and product results that are ready to be thrown into the market. The role of Bumdes is very important here to provide guarantees in various forms for the progress of existing household businesses (knowledge of production processes, marketing, and maintaining product quality).
- 3) The speaker then gave concrete examples of villages that are successful in managing the business of their BUMDes, businesses that are able to generate income and improve the economy of the village community. Providing examples of villages that have succeeded in building businesses in accordance with the existing village potential as their Bumdes business. The provision of examples of villages and Bumdes businesses that have been successful is to foster enthusiasm for village residents and existing Bumdes managers so that they always remain enthusiastic in building Bumdes businesses.
- 4) The speaker then provided knowledge in forming a business that is able to generate income also for the future. Raw materials that are abundant and easy to obtain, such as coffee, sweet potatoes, corn, bananas, and various types of vegetables can provide a source of raw materials in making a business. Businesses that can be done such as the production of chips, rengginang, sweet potato lapek, cassava sponge and various other types of cakes, as well as drinks. These various products can be produced by providing various knowledge ranging from the production process, packaging, and sales.
- 5) The presenter provided an opportunity for the trainees to ask questions related to the various problems and obstacles they faced in developing their business, as well as what they wanted in the management of the BUMDes business in the future. This is to explore various existing problems around business development, including businesses for Bumdes that are suitable and appropriate according to the potential of the village and the existing market prospects.
- 6) After *the break* for Dzuhur prayers, it was continued by providing training to BUMDes managers on the management of BUMDes that meet the principles of good governance. The Bumdes managers were invited to look together at the documents and various procedures that have been carried out so far in managing their Bumdes business. The presenter had a family discussion with business managers and their Bumdes in understanding correctly how to manage good Bumdes management according to existing rules.

Furthermore, the presenter held a discussion with the participants to get an overview of the various conditions and problems that exist related to existing businesses and their Bumdes activities. Here it was revealed that Bumdes managers and village officials did not have the right pattern in building Bumdes businesses. Hesitation in Bumdes business investment, limited funds, knowledge, weak ability to develop Bumdes businesses, and also unclear compensation for Bumdes managers. These various problems are analyzed together in accordance with the

conditions in the village, existing rules and regulations, and applicable customs. The presenters and participants jointly found solutions on how to overcome these various problems, so that they could be used as a solution. All existing limitations and obstacles require the participation of all parties, yes Bumdes managers, village officials, sub-district and district parties, accompanying staff, and village communities. All parties must jointly provide support so that the goal of establishing Bumdes can be achieved properly.

CONCLUSIONS

Activities to increase the knowledge of BUMDes managers in villages in the Kepahiang District, Kepahiang Regency have run smoothly. All participants enthusiastically participated in the event until it was finished and felt the benefits of the activity in increasing the knowledge and ability of managers and BUMDes business units, as well as the awareness of the village community in building businesses with the potential in the village to improve the economy of the village community. All the materials and assistance provided have provided better clarity in carrying out administration in the management of existing business units and BUMDes. BUMDes managers, village government officials, and village communities gain knowledge related to various rules in the management of BUMDes better so that they have more enthusiasm in building their villages in a better direction through potential business units managed with good management within the framework of BUMDes. Participants said that they should provide training related to Legal Entities, Bumdes Financial Management, Siskeudes, village information systems, and good use of the internet.

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