

Analysis of the Importance of BUMDes Management in Village Development

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Abstract

Managing BUMDes village finances is important because in managing BUMDes finances there are principles that need to be taken into account. Management of managed village finances must be carried out openly to create transparency. It is important for the public and government to know about the financial management of Village-Owned Enterprises (BUMDes) in Dengkol Village. Because, finances from Village-Owned Enterprises (BUMDes) in Dengkol Village will be allocated for village development since the formation of Village-Owned Enterprises (BUMDes) in Dengkol Village began, so this must be done based on the procedures implemented. The research uses qualitative descriptive analysis. Data analysis method by means of data reduction, data presentation, and drawing conclusions. The research results show that financial management of Village-Owned Enterprises (BUMDes) in Dengkol Village has been implemented by applying cooperative, participatory, emancipatory, transparent, accountable and sustainable principles. In managing the finances of BUMDes Dengkol, the community has not been able to optimally manage this BUMDes, because there is still a lack of human resources who can participate in the management of BUMDes Dengkol.

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1. INTRODUCTION

Public sector accounting includes non-profit organizations and governments (Sopianah et al., 2023). Non-profit organizations are organizations that are not oriented and primarily aimed at seeking profit. However, this does not mean that the financial aspect is not an unimportant aspect, because the purpose of funding for non-profit organizations is to support their activities in carrying out their functions and roles according to the mission and values they are fighting for (Sopianah et al., 2023). Meanwhile, the government in public sector accounting can include the central, provincial, and district/city governments. In district/city government, there is authority given to the village government (Aditya, 2022). Villages have the authority to manage and regulate the interests of their communities according to local conditions and socio-culture, so that the position of the Village which has original autonomy is very strategic (Putra & Alifandi, 2021). Based on Article 18 of Law Number 6 of 2014 concerning Villages, Village authority includes authority based on original rights, local-scale authority, authority assigned by the government, provincial regional government, or district/city regional government, and other authority assigned by the government, provincial/city regional government in accordance with statutory provisions (Subekti, 2024).

One of the villages that was given authority is Dengkol Village, Singosari District, Malang Regency. The village has abundant natural resources, so it must be utilized properly. It is known that Dengkol Village has an area of around 914.90 Ha. With the area it has, Dengkol Village must optimize the village economy through village development. Thus, the management of Dengkol Village must be carried out properly through the authority given by the central government to independently manage the village scope through economic institutions at the Dengkol Village

level. One of these institutions is the Village-Owned Enterprise (BUMDes). BUMDes is an institution formed by the Dengkol Village Government and the community to manage the institution based on the needs and economy of Dengkol Village.

BUMDes aims to accept activities that develop in accordance with other activities that support efforts to increase community income (Mukhlis et al., 2021). The formation of Village-Owned Enterprises (BUMDes) is based on Permendagri Number 39 of 2010 concerning Village-Owned Enterprises (Mangngi et al., 2024). The formation originated from the Regency/City government through the stipulation of regional regulations concerning guidelines for the formation and management of BUMDes (Wijaya et al., 2020). The existence of BUMDes is needed to mobilize the potential of the Village and can help in efforts to eradicate poverty in the Village, because BUMDes was established with one of the That aims to eradicate poverty in the Village.

The existence of BUMDes is expected to have a positive impact on the community (Nugroho et al., 2020). Thus, it is necessary to implement proper financial management carried out by BUMDes so that it can run smoothly. The existence of BUMDes is expected to increase the sense of democracy by increasing community capacity regarding the sustainable management of BUMDes and can increase village communities towards BUMDes (Mardiono et al., 2022). Research related to BUMDes financial management is intended to make it easier to find out BUMDes financial transaction activities that must be carried out transparently and accountably in accordance with the principles of good governance. Every BUMDes financial transaction must be recorded properly and correctly, so that it is easy to carry out financial supervision and reporting. Dengkol Village has great potential for economic development because it has a large area. Dengkol Village also has abundant natural resources that must be utilized properly. Dengkol Village receives a large budget for economic development through BUMDes. Thus, the financial management of the Village-Owned Enterprises (BUMDes) that are managed must be carried out openly to create transparency. The management of funds in the Village that have been distributed by the Government in order to be in accordance with the objectives that should require the implementation of management functions in every process of financial management of Village-Owned Enterprises (BUMDes). The development and management owned by Dengkol Village is supported by village development through Village-Owned Enterprises (BUMDes). Development through empowerment and development of the community economy is very effective in improving the welfare of the Village community, especially by bringing up community-based economic potential (Novandi & Adi, 2021). Based on research conducted in Dengkol Village, there are 3 BUMDes, namely waste development, grocery stores and cafes. The use of Village-Owned Enterprises is used to finance development and community empowerment which is used to improve the welfare of village residents so that the management of Village-Owned Enterprises (BUMDes) can be maximized. The potential owned by Dengkol Village with the diversity and wealth of its village is an attraction for Dengkol Village to be maximized by managing its village funds so that a developed village will be created. It is important for the community and government to know about the financial management of Village-Owned Enterprises (BUMDes) in Dengkol Village. Because, the finances of the Village-Owned Enterprises (BUMDes) in Dengkol Village will be allocated for village development since the establishment of the Village-Owned Enterprises (BUMDes) in Dengkol Village so that it must be carried out based on the procedures applied. Thus, the management of the finances of the Village-Owned Enterprises (BUMDes) in Dengkol Village can make development even and effective for the Village community.

In the implementation of the Village will be directly related to the People in the role of the Village to provide services to the community, especially to the community. So it is hoped that the implementation of government and financial management of Village-Owned Enterprises (BUMDes) in Dengkol Village requires talented government enforcers with qualified infrastructure and facilities so that implementation is carried out in a directed manner and based on good governance. This study conducted research with an analysis of the financial management of Village-Owned Enterprises (BUMDes) in Dengkol Village. In this study, the object is Dengkol Village.

2. METHOD

This study uses a qualitative approach. The research design used in this study is a qualitative descriptive research design because the researcher wants to find out facts and interpret the financial management of Village-Owned Enterprises (BUMDes) in Dengkol Village to accurately describe several phenomena from the financial management of Village-Owned Enterprises (BUMDes) in Dengkol Village.

The research setting in qualitative research will demonstrate the research location that is directly related to the research topic that has been defined from the beginning. The setting is an environment that is a location or area prepared by the researcher to be decided as an object in the study, namely the dimensions of place, the dimensions of actors, and the dimensions of activity. The research setting in this study is needed to obtain data, information, and information needed related to the needs of the study.

a. Research Subjects

The subjects in this study are the Head of the Village-Owned Enterprise (BUMDes), the Head of Dengkol Village and his staff which are related to the financial management of the Village-Owned Enterprise (BUMDes) in Dengkol Village.

b. Research Location

The location of this research was carried out at the Dengkol Village Office located in Nampes Hamlet, Baturetno, Singosari District, Malang Regency, East Java.

c. Research Time

This research was conducted from December 2023 until completion.

d. Research Activities

This research activity is based on the incident of the financial management of the Village-Owned Enterprise (BUMDes), which made the researcher interested in conducting the research. In this activity, the researcher seeks information and statements from sources or information that can be used in this research related to the problems contained in the focus of the research.

In data collection to obtain objective and valid data, related to the research conducted, several scientific methods will be used as a basis for finding a way out of the problem in question. In this study, 3 data collection techniques were used, namely Observation, Interviews, and Documentation. In this research, the data analysis technique used is the thinking of Miles and Huberman, which is a data analysis that includes 3 activities simultaneously, namely data reduction, data presentation, and drawing conclusions/verification (Miles and Huberman, 1992, p. 16). The image below schematically displays the data analysis procedure using the Miles and Huberman interactive analysis model:

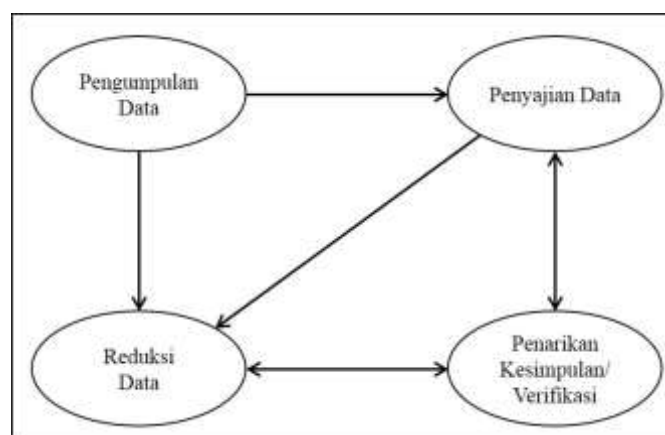


Figure 1. Components in Data Analysis
Source: Data Processed (2024)

3. RESULTS AND DISCUSSION

3.1. Results

This study used three people as informants (subjects). Three informants were present: the Village Head, the Head of BUMDes Dengkol and the Dengkol Village Community. Researchers need a lot of information because of the large number of samples. Aiming to deepen and clarify the collected field data, researchers conducted in-depth interviews. A purposive approach was used to select the majority of informants where researchers determined the informants themselves based on the objectives that researchers wanted to study and researchers considered capable of providing the information that researchers needed. The following is a profile of the 3 subjects who were informants in this study:

Table 1. Informant Profile

No.	Name	Position
1	Agus Afandi	Village Head
2	Arifin	Hamlet Head
3	Ribadi	Head of Village-Owned Enterprises (BUMDes)
4	Eli	Village Apparatus
5	Uliyatul	Village Community

Source: Data Processed (2023)

There are several important statements from informants that were put forward by informants, including:

Table 2. Important Statements from Informants regarding BUMDes Financial Management in General

Question	Important Statement	Key Information
Where do the sources of capital for BUMDes business activities come from?	BUMDes activity capital from Village activities in capital participation. There is social from the community (Affandi) BUMDes is under the auspices of the Village Government. Its activities are always in Village Finance, then the Village Head finances the expansion of BUMDes. However, currently there are no significant activities (Arifin) Meanwhile, from capital participation from the Village Government. So, that is the temporary source of capital from BUMDes Activities (Head-BUMDes)	From capital participation From the Village Government From capital participation.
Does the village receive profits from the BUMDes business unit?	Yes, received. Later it will be used for the welfare of the people and for the development of the Villages. The profits will be the original income of the Village, 70% for operations and 30% goes to the Village. 30% for the welfare of village officials and development for infrastructure such as road construction or other activities and training (Affandi) Only an addition in the percentage of 70% and 30%, if from the Village PAD, its use is free. This means that the use for infrastructure that cannot be funded from DD and from BUMDes itself (Arifin) Yes, the village receives profits from BUMDes, namely in the form of PAD (Head-BUMDes)	Profit results become Village Original Income (PAD) The village receives BUMDes profit results The profit is obtained by the Village from Village Original Income (PAD).
Does the Village have media for general publication? If so, how is it published?	Yesterday, there was a publication media for the Cafe unit. However, because the manager resigned, it is no longer running. It was opened, but because the manager had a more important job, it was not run (Affandi)	There was, but it is currently inactive

	For publication media, it will be done again soon by looking for an implementer from someone who runs the publication media (Arifin)	It will be reactivated soon.
	If this village has a website. But I don't really understand the website. However, this website exists. Then there are also social media that are used. There is Instagram, namely @pelangiatmos. Tiktok is also there, but it is not active (Head-BUMDes)	Publication media via the web and social media, namely Instagram
Has BUMDes Dengkol contributed to providing original income for Dengkol village?	Yes, BUMDes Dengkol has a contribution to providing original income to Dengkol Village with income development of 70% and 30% (Affandi) BUMDes Dengkol has a contribution to providing original income to Dengkol Village to carry out infrastructure development and community development (Arifin)	BUMDes contributes to PAD BUMDes contributes to PAD for infrastructure and community development
	Yes, from (PAD) as mentioned earlier. So this BUMDes has a contribution by providing PAD to the Village (Head-BUMDes)	Contribute through PAD.
How is the allocation of funds distributed at BUMDes Dengkol?	The distribution of funds for the allocation of BUMDes Dengkol development is 70% and 30% (Affandi) The distribution of BUMDes Dengkol development allocation is 70% and 30%. (Arifin) The allocation of BUMDes Dengkol funds is 70% and 30% (Head-BUMDes)	The division is 70% and 30% The division is 70% and 30% The division is 70% and 30%

Source: Data Processed (2024)

Table 3. Important Statements of Informants about Planning in BUMDes Financial Management

Pertanyaan	Pernyataan Penting	Informasi Kunci
Does BUMDes Dengkol make work program plans for each year?	For planning, frankly, the BUMDes management knows the details. For planning, yesterday I offered to the BUMDes management to make a business analysis of where, how the work steps are, then the advantages, weaknesses and so on must be there themselves, so that later the capital increase will be clear. So that the capital participation will be clear. The Director (Affandi) knows in more detail. For the current BUMDes management, the one who knows is KAUR at Pak Carik. For the management, I don't know the details yet, what I know is the division of 70% and 30% (Arifin) Yes, making. So for the work program, we make it for the next year. What is the program and the submission of funds through proposals (Head-BUMDes).	Planning is done by making a business analysis For management, it is not known in detail. Planning is made for one year ahead.
Has the BUMDes planning stage held a village meeting involving all stakeholders?	Yes, in every BUMDes planning, a deliberation is held (Affandi). In the planning stage, there is a deliberation called Musdes (Arifin). So usually there is a Village deliberation (MUSDES). Those who are invited are RT, BPD, BUMDes, and Pemdes. The community is represented by RT. The delivery is by invitation. So they are invited to come to the Village Office and introduce Village programs. So BUMDes participates in Village events. So far BUMDes has still participated in events owned by Pemdes (Head-BUMDes).	There is a deliberation for BUMDes planning There is a deliberation for BUMDes planning There is a deliberation for BUMDes planning called Musdes.
Has the Dengkol BUMDes financial management	Yes, implementing the participatory principle, namely through deliberations represented by several stakeholders (Affandi).	Participatory principle through deliberation

implemented participatory principles?	<p>In managing BUMDes finances, implementing the participatory principle because it involves several stakeholders (Arifin).</p> <p>Each village deliberation is represented by the RT, so their participation can be conveyed (Head-BUMDes).</p>	<p>Participatory principle through the involvement of several stakeholders</p> <p>Participatory principle through deliberation represented by each RT head</p>
Does BUMDes have AD/ART? Then, in 2021, are there any changes to the "AD/ART" regarding Permendes No.13 of 2020 and related to the 2021 Village SDGs?	<p>BUMDes has AD ART in the Village (Affandi). BUMDes has AD ART in the Village (Arifin). We have AD ART and a Legal Entity too. The legal entity was only established around April (Head-BUMDes).</p>	<p>There are AD ART There are AD ART There are AD ART and Legal Entities.</p>
Does BUMDes Dengkol have an annual revenue target?	<p>BUMDes Dengkol has an annual target of having a Cafe and Village Shop (Affandi).</p> <p>BUMDes Dengkol has an annual target. There are 2 that are running, namely the Village Shop and Cafe. For the Market, it has not entered BUMDes, it is still part of the Village Government. So there are still 2 that are active (Arifin).</p> <p>BUMDes Dengkol has an annual target. There are 2 that are running, namely the Village Shop and Cafe (Head-BUMDes).</p>	<p>Annual revenue target from Village Cafe and Shop</p> <p>Annual revenue target from Village Cafe and Shop</p> <p>Annual revenue target from Village Cafe and Shop</p>
How are efforts to meet these targets?	<p>For that, the Jobdesk must all run. Especially between BUMDes and the Village Head must be negotiated to find a way to achieve one goal. So, the point is communication (Affandi).</p> <p>The efforts made are mutual communication and increased capital participation. If we are in the shopping business sector, creative ideas and business capital are number one. Hopefully in the following year, the budget for capital participation can be as large as possible. In addition, formulating flexible AD/ART that is equally good because the goal of BUMDes is for economic equality, so it must create spending fields, jobs, and increase income. So it must be negotiated together. So it must improve communication and cooperation (Arifin).</p> <p>If efforts to meet the target are carried out by increasing capital and improving effective and efficient communication (Head-BUMDes).</p>	<p>In meeting the target, Jobdesk must be run optimally</p> <p>In meeting the target, there must be mutual communication and the capital participation must be increased.</p> <p>In meeting the target, there must be mutual communication and the capital of the BUMDes business must be increased</p>
What form of participation does stakeholders take in planning BUMDes financial management?	<p>The form of participation is giving opinions in village deliberations (Affandi).</p> <p>In Dengkol Village, there is a village deliberation for BUMDes, so stakeholders can participate there (Arifin).</p> <p>Participation is something that has a very large influence on the sustainability of BUMDes, because with this participation it shows support in creating development. The form of participation can be conveyed through village deliberations (Head-BUMDes).</p>	<p>Participation through village deliberation</p> <p>Participation through village deliberation</p> <p>Participation through village deliberation</p>

<p>What are the criteria for determining BUMDes Dengkol financial management?</p>	<p>Transparency is certain, reports to the Village Head for each year. Healthy management is determined so as not to make a loss. If at the beginning, Information from other businessmen for 3 years is only to turn money over and the next 3 years are for profit. So that the management criteria are determined so as not to make a loss. For the beginning, good management is like that (Affandi).</p> <p>The important thing is to be transparent and respect each other's decisions. This means that everything that is done by the manager and Director together respect each other. The AD/ART is borne together, so it must be mutually enjoyable. So that it will create tolerance (Arifin).</p> <p>So, for now there is capital, namely participation from the Village. Usually the Village Government is the Village has a business and then the management is handed over to the BUMDes. So this BUMDes does not have that regulation yet. So for now, the BUMDes business is an idea from the Village. For this waste, it has entered the BUMDes. BUMDes has 3 types of businesses, namely shops, cafes, and waste recycling (Head-BUMDes).</p>	<p>The criteria for determining the financial management of BUMDes Dengkol are determined so as not to incur losses</p> <p>The criteria for determining the financial management of BUMDes Dengkol are transparent and mutually respectful of decisions, in accordance with the Articles of Association.</p> <p>The criteria for determining the financial management of BUMDes Dengkol are through capital, namely capital participation from the village.</p>
<p>How does BUMDes carry out transparent and accountable financial management in BUMDes financial management planning?</p>	<p>So far it has been running before becoming a Legal Entity which last year in 2022 was only the end of year report. So, we don't know how it works. If the Village Government always asks for the Report every year (Affandi).</p> <p>The management team must at least immediately provide an audit report at least the Village Government. If there is anything, coordination must be carried out, at least at the beginning to maintain transparency, at least 6 months. The report must be submitted at the end of the year and in the middle of the journey. In my opinion, every 6 months there must be a report because it will detect if there are problems (Arifin).</p> <p>So the management is carried out with reporting, while for other media there is none yet. So, they still use those reports. Reporting is done using an application. There is a cash flow that fills in the application. If it does not match the type of transaction, the results will not be balanced. Previously there was assistance from Widyagama then we were given an application for calculating reporting (Head-BUMDes).</p>	<p>Transparent and accountable financial management in BUMDes financial management planning through annual reports. transparent and accountable financial management in BUMDes financial management planning through reports should be at least once every 6 months.</p> <p>transparent and accountable financial management in BUMDes financial management planning through reporting and this reporting now has its application, but its use is still not optimal.</p>
<p>How does BUMDes Dengkol accommodate all suggestions and input from stakeholders?</p>	<p>If we accommodate all these suggestions, we do it through the submission of opinions in the village deliberation (Affandi).</p> <p>The way for BUMDes Dengkol to accommodate all suggestions and input is through the village deliberation (Arifin).</p> <p>BUMDes Dengkol openly accepts all suggestions and input for the progress of BUMDes, so we always have village deliberations that involve all stakeholders so that they can provide input through it (Head-BUMDes).</p>	<p>Suggestions are submitted through village deliberations</p> <p>Suggestions are submitted through village deliberations</p> <p>Suggestions are submitted through village deliberations</p>

What are the planning stages in BUMDes Dengkol financial management?	<p>For each year, just last year there was a Legal Entity and the AHU was issued. Every year an evaluation is held. The Village Government does not interfere in management, because we only interfere in capital participation, the Village Head is only for mentoring and supervision. So the Director reports to the Village Head (Affandi).</p> <p>The planning in the financial management of BUMDes is actually known by the BUMDes manager because the Village only provides a role for capital participation (Arifin).</p> <p>If we try to do this planning stage well, but there are still some obstacles where we lack human resources where people prefer to work outside because the income is more promising so that financial management is only carried out by a handful (Head-BUMDes).</p>	<p>The Village Government does not interfere in management, because it only interferes in capital participation</p> <p>The Village Government does not interfere in management, because it only interferes in capital participation Management planning is carried out well, but there are several obstacles in management where there is still a lack of human resources.</p>
Who made the planning for BUMDes Dengkol?	<p>Involved in the planning are the Village Head, BUMDes Management, Community and supervisor (Affandi).</p> <p>Those involved in the planning are the Village Head, BUMDes Management, Community and supervisor (Arifin).</p> <p>Those involved are the Village Head, BUMDes Management, Community and supervisor (Head-BUMDes).</p>	<p>Involving Village Head, BUMDes Management, Community and Supervisors</p> <p>Involving Village Head, BUMDes Management, Community and Supervisors</p> <p>Village Head, BUMDes Management, Community and Supervisors</p>
Who is the official who has the right to determine the financial capital of BUMDes Dengkol?	<p>The financial capital of BUMDes is determined by the Village Head (Affandi).</p> <p>The one who determines the financial capital of BUMDes is the village government (Arifin).</p> <p>If the financial capital of BUMDes is determined by 3 people, namely the Supervisor, the Head of BUMDes, and the Advisor, namely the Village Head. If the Supervisor is from a community leader. If there are policies involved, these 3 people (Head-BUMDes).</p>	<p>Capital is determined by the Village Head</p> <p>Capital is determined by the Village Government</p> <p>Capital is determined by the Supervisor, Head of BUMDes, and Advisor</p>
When is the planning of BUMDes Dengkol business activities carried out?	<p>Planning is done every budget year (Affandi).</p> <p>If this business planning is done every year (Arifin).</p> <p>Planning is carried out once a year (Head-BUMDes).</p>	<p>Every 1 year</p> <p>Every 1 year</p> <p>Every 1 year</p>

Source: Data Processed (2024)

3.2. Discussion

The capital for BUMDes activities from Village activities comes from capital participation. BUMDes is under the auspices of the Village Government. Its activities are always in Village Finance, then the Village Head finances the expansion of BUMDes, but currently there have been no significant activities. Meanwhile, from capital participation from the Village Government. The profit will become the original income of the Village, which is 70% for operations and 30% goes to the Village. BUMDes Dengkol has carried out financial accountability through publication media that can be accessed by all parties, namely by having a Banner in front of the Dengkol Village Office. The Banner will display the profits from the results of BUMDes Dengkol's business. In addition, BUMDes finances are displayed on the notice board at the Wonorejo Village Office.

Regarding the accountability stage in the financial management of BUMDes Dengkol, based

on the results of an interview with Affandi as the Head of Dengkol Village who stated that “At the end of the year, we must have a special test for the BUMDes report to the Village Head and BPD. It is done every year-end”.

Based on the results of the interview with the Head of BUMDes Dengkol who stated that “Every year there is a BUMDes report. What is the capital participation for, there will be an SPJ. It is also included in the inspection. So, every year there is a report to BUMDes”.

Based on the results of the interview with the Head of BUMDes Dengkol who stated that “So if this BUMDes reports every year, so the accountability of BUMDes is there”.

Thus, at the accountability stage for the financial management of BUMDes Dengkol, there is a report for each budget year. In the report there is a special test for the BUMDes report. In the test, it must be explained what the capital participation from BUMDes Dengkol is for so that later the Accountability Letter (SPJ) of BUMDes Dengkol becomes clear.

In terms of implementing the principles of transparency and accountability in the accountability stage, that the process is carried out periodically through the annual report and Banner in front of the Dengkol Village Office. For the reporting stage, every year a report is given from BUMDes Dengkol to the Dengkol Village Government routinely.

4. CONCLUSION

The financial management of Village-Owned Enterprises (BUMDes) in Dengkol Village has been implemented by applying the principles of transparency and accountability. There are 6 principles in BUMDes management, including cooperative, participatory, emancipatory, transparent, accountable and sustainable. Related to the principle of transparency, it can be assessed through access to the results of BUMDes Dengkol financial management on the Banner in front of the Dengkol Village Office which displays the benefits of BUMDes Dengkol. Then, the principle of accountability can be seen through the annual reporting that is routinely provided by BUMDes Dengkol to the Head of Dengkol Village. In the financial management of Dengkol Village, there is a test conducted by the Dengkol Village Government for the annual report of BUMDes Dengkol Village. Based on the existing businesses in Dengkol Village, namely the existence of grocery stores and cafes, it can show that there are business activities from BUMDes that can be developed in the BUMDes Dengkol container so that they can be developed very well.

In the financial management of BUMDes Dengkol, the community has not been able to optimally manage this BUMDes, because there is still minimal involvement of human resources who can participate in the management of BUMDes Dengkol. The community has not been able to provide full contribution to the management of BUMDes because the management of BUMDes management is still carried out by only a few people. However, in the Village Deliberation, the community can provide participation through representatives of the RT Head to provide input related to the management of BUMDes. In the financial management of BUMDes Dengkol, all components or stakeholders in the financial management of BUMDes Dengkol have the same rights and obligations without seeing any differences.

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