

ANALYSIS OF THE MANAGEMENT OF VILLAGE OWNED ENTERPRISES (BUMDES) IN INCREASING THE INCOME OF THE COMMUNITY OF KUTA TRIENG VILLAGE, BIREUEN DISTRICT

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Abstract

This research aims to analyze how the management of Village-Owned Enterprises (Bumdes) Vaname Shrimp Benur increases community income. The aim of this research is to find out how Bumdes management increases the income of the people of Kuta Trieng Village. The type of research used in this research is descriptive qualitative, the data sources used are observation, interviews and documentation. And the data analysis techniques used include data reduction, data presentation and conclusions. Based on the research results, it shows that the management of the village-owned enterprise (BUMDes) Benur Udang Vaname, Kuta Trieng Village, in increasing income applies 5 principles of BUMDes management such as transparency, accountability, responsibility, professionalism and equality. With management principles, it can provide convenience for the community. Apart from that, BUMDes Benur Udang Vaname, Kuta Trieng Village also plays a role in developing and developing the economic potential of the Kuta Trieng village community to improve welfare and BUMDes also contributes fully as an alternative community income.

Keywords: *Management, BUMDes, Revenue,*

INTRODUCTION

The Indonesian government has made various efforts to accelerate development and realize community welfare, one of which is by distributing village funds through objective, accountable and prospective financial mechanisms. The use of village funds must be measured according to community needs so that the benefits and use of village funds can be felt by the community as the subjects who receive the output. Efforts to maximize the use of village funds include establishing Village-Owned Enterprises (BUMDes), BUMDes are village business institutions managed by the community in an effort to strengthen the village economy and are formed based on the needs and potential of the village, BUMDes which are legally regulated in article 88, 89 and 90 Law no. 6 of 2014 concerning Villages.

LITERATURE REVIEW

Understanding Leadership Style

Leadership is an effort to influence many people through communication to achieve goals, a way of influencing people with instructions or commands, actions that cause other people to act or respond and cause positive change, an important dynamic force that motivates and coordinates an organization in order to achieve goals, the ability to create a sense of confidence and support among subordinates so that organizational goals can be achieved. According to Blanchard (2012:36), leadership is an attitude possessed by a leader in order to influence and direct employees to work together to carry out certain activities to achieve company goals. Leadership is a leader's ability to influence his employees to achieve set goals (Robbins and Judge 2014:45). 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 practices, original rights and traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

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To speed up a village to become independent, one of the efforts that can be made is to establish an economic business unit called a Village-Owned Enterprise (BUMDes). BUMDes is a village business institution managed by the community and village government in an effort to strengthen the village economy and build community social cohesion which is formed based on the needs and potential of the village (Maryunani, 2008). In an effort to increase income and eradicate poverty, the Province of Aceh itself strongly encourages and makes a success of the program for establishing Village-Owned Enterprises in rural areas in each district so that it can recognize the advantages that exist in each region. Aceh Province has the special feature of having Qanun Number 5 of 2003 challenging the Village Government. The birth of this qanun was based on the special mandate of the Aceh Province, followed by the Aceh Government Law (UUPA) as the basis for sustainable development both related to infrastructure development and economic empowerment of village communities in the future. These two provisions further strengthen the position of BUMDes in Aceh which is specifically rooted in Acehese society both culturally, socially and economically. With the existence of good regulations, Law no. 6 of 2014 concerning Villages and Qanun Number 5 of 2003 concerning Village government are able to confirm BUMDes as affiliated business entities.

Detailed procedures for managing and establishing BUMDes by the district/city government through regional regulations. This procedure will be a reference for villages to establish BUMDes. The community and village government will work together to initiate the establishment of BUMDes through village deliberation forums or village consultations. The development of BUMDes has become a strategic policy of the Ministry of Villages, Development of Underdeveloped Regions and Transmigration for the past few years. The Directorate General of Rural Area Development has also intervened with various activities through the joint BUMDesa business unit to encourage Superior Rural Area Products (PRUKADES). Basically, the definition of a regional superior program is a product that has the potential to be developed in a region/region by utilizing local natural resources and human resources that are market-oriented and environmentally friendly. One of the Village-Owned Enterprises that was established with the aim of strengthening the economy of Kuta Trieng Village is BUMDes Benur Udang Vaname which was established in 2016, however, according to researchers' observations, the management of BUMDes Benur Udang Vaname has not yet reached the requirements for earning greater income. In this case, the Vaname Shrimp Fry BUMDes is still running today even though it has experienced crop failure.

Judging from the final balance of the Vaname Shrimp Fry BUMDes at the end of 2018 it amounted to 3,105,700. The next program is Kuta Jaya Gas which is already running but is not yet 100% profitable to increase the original income of Kuta Trieng Village, Peulimbang District, Bireun Regency. From the researchers' initial data, the BUMDes Benur Udang Vaname has not received professional training in managing the BUMDes. BUMDes Benur Udang Vaname has several programs in its plans to achieve the goal which should be to increase the original income of Kuta Trieng Village, Peulimbang District, Bireun Regency. However, without good management, it will not run optimally according to the plans and regulations governing BUMDes. As for the dynamics occurring in the field, the management of the BUMDes vaname shrimp fry business in Kuta Trieng Village, Peulimbang District, Bireun Regency, has improved but is still relatively low, this can be seen from the following table.

Table 1.1 Annual Income of Kuta Trieng Village

Year	Average Income (Rp)	Growth (%)
2015	2.205.700	-
2016	2.205.700	14,5%
2017	2.805.700	12,8%
2018	3.105.700	11,4%
2019	3.405.700	9,7%
2020	3.705.700	8,5%
2021	4.005.700	8,1%
2022	4.305.700	7,5%

Village Meaning

Aceh has the privilege of referring to villages as gampong, which has standardized this naming as stipulated in Aceh Province Qanun Number 5 of 2003 in Article 1 paragraph 6 concerning Village Government which reads: "Village or other names are legal community units that are under mukim and has territorial boundaries with the authority to regulate and manage the interests of local communities based on local origins and customs which are recognized and respected in the Government system of the Unitary State of the Republic of Indonesia."

Meaning Of BUMDes

BUMDes or Village-Owned Enterprises according to Minister of Home Affairs Regulation Number 39 of 2010 concerning BUMDes are Village businesses formed/founded by the Village government whose business capital ownership and management are carried out by the Village Government and the community. Village-Owned Enterprises (BUMDes) are village business institutions managed by the community and village government in an effort to strengthen the village economy and are formed based on village needs and potential (Kamaroesid, 2016).

Understanding Income

Income is all receipts in the form of money or goods originating from other parties as well as industrial products which are valued on the basis of the amount of money from assets in effect at that time. Revenue is one of the elements and the main objective of a company in preparing a profit and loss report. According to the Big Indonesian Dictionary (KBBI Online, 2016), income comes from the word "can" with the meaning that income is the result of work (business and so on). The opinion of several experts states that income is a person's source of income to meet daily needs and is very important for a person's survival and livelihood directly or indirectly (Suroto, 2000).

Conceptual Framework

Based on the research in Figure 2.1 below, it can be explained as follows, the management of BUMDes carried out in Kuta Trieng Village through vaname shrimp fry is a useful activity, which can increase the income of the people of Kuta Trieng Village. A comparison between before and after the existence of BUMDes for shrimp fry resulted in an impact on the income of the people of Kuta Trieng Village.



Figure 2.1 Framework for thinking

METHOD

Research Approach

In this research, researchers used a qualitative approach method. Qualitative research is research that intends to understand phenomena about what is experienced by research subjects, for example behavior, perceptions, motivations, actions, etc., holistically, and by means of descriptions in the form of words and language, in a specific context that naturally and by utilizing various natural methods. This research will focus on the management of Village Owned Enterprises in increasing the income of Kuta Trieng Village, Peulimbang District, Bireuen Regency. The number of informants that researchers used to support this research was 5 people, including: Village Government, BUMDes Managers, BUMDes Employees, Communities who use BUMDes services, descriptive, carried out in reasonable situations and the data collected is qualitative in nature.

Research Place

The place of this research is located in Kuta Trieng Village, Peulimbang District, Bireuen Regency. The object of this research is the people of Kuta Trieng Village who are entrepreneurs in the vaname shrimp fry business

Data Analysis Techniques

In qualitative research, data analysis begins when the researcher goes to the location to collect data in the field, namely when the researcher makes observations, interviews, studies documents or records the event. or activity under study. When the researcher receives his first data, he must try to identify problems and concepts that emerge from the data collection process that will help him understand the situation he is studying. When the data collection process takes place, as stated by Miles and Huberman, the qualitative data analysis process also takes place which consists of three stages, namely: 1) data reduction; 2) data display; and 3) drawing conclusions and verification.

RESULTS AND DISCUSSION

The formation of the Kuta Treng Village-Owned Enterprise (BUMDes) is intended to establish a business entity that has a valid legal entity and can be proven to be true, BUMG operates in business fields that are in accordance with the authority of the Village, can provide income to the wider community, drive the economy in the village and provide contribution to village income. The formation of BUMDes is to increase Village Original Income (PAD), play a role in encouraging the village economy, expand the distribution of existing development and its results, including opportunities for community entrepreneurship and work. Based on the data obtained by the author from interviews with the village government and the management of BUMDes Kuta Trieng, BUMDes Kuta Trieng has business units that are still visible today, which can be explained as follows: Kuta Trieng Village Vaname Shrimp BUMDes Business Unit to improve the village's economic welfare by exploiting local potential and creating jobs. By developing vaname shrimp cultivation, villages can get additional income that can be used for various development and social programs.

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Planning in the Election of BUMDesa Management, Villages must elect BUMDesa administrators in accordance with the procedures stipulated in the BUMDesa AD/ART. The BUMDesa management usually consists of a chairman, secretary, treasurer and other members who are elected based on the village deliberation mechanism. Based on the results of the interview with the Village Head, Mr. Samsul Bahri, that: (P2) "Before BUMDes Benur Udang Vaname was formed, the Village Government had carried out planning to organize the organization, then held a meeting to elect management." The Kuta Trieng BUMDes parties and administrators are implementing several Vaname Shrimp Fry programs, where this business will be built and developed by the BUMDes and the community to manage it. And the Vaname Shrimp Fry business program will be realized so that the community can be helped by the Vaname Shrimp Fry business program which has been built by the BUMDes parties and administrators. For more details, the Vaname Shrimp Fry business program that has been established by BUMDes Kuta Trieng is as follows.

One of the business units established by the BUMDes of Kuta Trieng Village is the vaname shrimp fry business, which is a business built to help the surrounding community, both within the village and outside the village. And this business can help some people to have a side job by working in this business. At least the business that has been formed by BUMDes Kuta Trieng Village can help the community's income. The village government must also carry out monitoring and evaluation. The village must carry out regular monitoring and evaluation of the performance of BUMDesa Benur Udang Vaname. This aims to ensure that BUMDesa runs in accordance with the business plan and provides maximum benefits for the village community. BUMDesa Kuta Trieng village is required to prepare financial reports periodically and transparently. This financial report must be presented clearly and be accountable to interested parties, such as shareholders (village communities) and the government. The strategy of the Kuta Trieng Village Government in improving the economy is through planning prepared by the Village Government for the conditions for developing the vaname shrimp fry business. So plans have been discussed on how to advance and develop the vaname shrimp fry business that has been built in order to achieve the target of increasing community income. BUMDes Kuta Trieng has the aim of being able to help, encourage and develop villages with businesses that have been formed and built to be utilized and help meet daily income. The BUMDes strategy is that there is a real goal, proof of the success of the strategy that has been prepared by the Deas Government, which can advance and increase people's income.

The impact of the formation of the Vaname Shrimp Benur Village Owned Enterprise for the community is that it has a positive impact, namely advancing the village, opening up employment opportunities for the poor, thus reducing the unemployment rate and developing community businesses. So that the community really enjoys the positive impact of the formation of the Vaname Shrimp Benur Vaname Village BUMDes. because it really helps the community in increasing income. Some of the proceeds from the establishment of the vaname shrimp fry business unit that have been obtained are given to the village so that the village can manage the profits. These profits are put into village savings so that the village has its own income. This also aims to ensure that the benefits from the business results that have been established by the BUMDes can help develop the village to make it more advanced. The vaname shrimp fry business unit which has been formed by the BUMDes itself has been planned and implemented which has been accommodated in relation to the business program which will increase community income. BUMDes Kuta Trieng has members and several members, these members consist of members of the BUMDes group and consist of members of their respective communities. Kuta Trieng BUMDes plays an important role in participating in encouraging the development of community businesses and helping increase community income.

CLOSING

Conclusion

The management of BUMDes for vaname shrimp fry to increase community income has been implemented well and has received a positive impression from the community because it has clearly opened up employment opportunities and increased community income. BUMDes for

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vaname shrimp fry applies 5 management principles, namely Transparency, Accountability, Responsibility, Professionalism, Equality. This management provides convenience for the community. Apart from that, BUMDes vaname shrimp fry also plays a role in building and developing the economy of village communities to improve welfare.

Suggestions and Acknowledgments

In the final results of this research, the researcher wants to provide suggestions as input to administrators and managers in the Kuta Trieng BUMDes institution so that it can be useful and build better things. These suggestions include the following:

1. BUMDes administrators and managers should provide outreach by opening training programs to the community to be more creative in building businesses and providing business opportunities to the community.
2. Opening a new business that can improve the community's economy.
3. The administrators and managers provide the right motivation needed by the community to be able to utilize the potential of natural resources and provide business opportunities so that the community understands better and understands how to develop these businesses.

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