

**SUPERVISION OF VILLAGE-OWNED ENTERPRISES (BUMDES) MANAGEMENT
IN IMPROVING THE COMMUNITY'S ECONOMY IN TOULUAAN DISTRICT,
SOUTHEAST MINAHASA REGENCY**

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Abstract: This study aims to analyze the process of supervising the management of Village-Owned Enterprises (BUMDes) in improving the community's economy in Touluaan District, Southeast Minahasa Regency. This research uses a qualitative descriptive method based on the theory of supervision with indicators consisting of setting standards for implementation or planning, work measurement, performance appraisal and corrective action. There were a total of 10 participants who took part as informants in the study. Data collection was carried out by means of observation, interviews and documentation which were analyzed using data reduction, data presentation and drawing conclusions. The results of this study indicate that in carrying out the management of BUMDes, the villages that manage the BUMDes have planning in accordance with supervisory standards carried out both by the internal government and by the internal BUMDes itself which involves the community. The work measurement process as part of the supervision of the management of village-owned enterprises is carried out by means of BUMDes managers providing reports in writing both to internal supervisors and to internal supervisors as a form of implementation responsibility that involves the community. However, the Village Government does not fully involve the community in order for people who can become internal and external supervisors in earth management to provide information that can be input for supervisors to provide corrective actions to BUMDes managers.

Keywords: *Community Economy, Management, Supervision, Village-Owned Enterprises*

1. Introduction

One of the pillars for a region to reach a national scale is the nation's economy, so that the government can explore, manage, and foster the community so that each region can reach its full potential (Suleman et al., 2020). Obviously, this can help increase the likelihood that a region will receive significant government attention due to the enacted policies. Therefore, an economic empowerment process involving the collection and institutionalization of economic activities in society is required. Community empowerment is a development process in which the community takes the initiative to initiate a process of social activity aimed at improving individual and collective situations and conditions (Hidayat & Syahid, 2019; Surya et al., 2021).

The action taken by the government is to decentralize the regions by granting them broad autonomy in order to regulate affairs in accordance with their respective needs and potentials. To increase the prosperity and welfare of the people, village economic development is required, so that the village does not rely solely on the central government, but instead grows into a force that can lead the community to prosperity and well-being. One of the measures taken is the formation of a Village-Owned Enterprise (BUMDes) program based on the village's needs and potential (Sofyani et al., 2019).



Figure 1. Distribution of Village-Owned Enterprise (BUMDes) in Indonesia

Source: <https://kanaldesa.com/artikel/21-ribu-desa-di-indonesia-belum-memiliki-bumdes>

The 2020 Village Potential Data (PODES) records that out of 74.500 villages, 72 percent have Village-Owned Enterprise (BUMDes). While 21 thousand of them do not have BUMDes. The Maluku and Papua regions are the areas with the least presence of BUMDes, only 24% or 2.183 villages out of a total of 9.265 villages. In fact, the total village funds that have been distributed to villages in Indonesia during 2015-2020 amounted to IDR 323.32 trillion. The lack of public understanding of BUMDes means that villages in Indonesia do not yet have BUMDes. Even at the village level, there are still many village governments who are not sure that BUMDes can create economic benefits to improve the welfare of their citizens.

According to law No. 32 of 2004 concerning regional government, it is stated that the regions have the freedom to manage their own household affairs. With the existence of decentralization which is used as a project that is carried out purely and consequently so that it can create prosperity, peace, welfare and security for the people of a nation where with decentralization can make a region become independent in running and managing its area. With decentralization made as the main staple for the regional economy.

Village-Owned Enterprise (BUMDes) play a significant role in enhancing economic facilities and enhancing the well-being of village residents (Sirajuddin, 2020). In accordance

with Indonesian regulations, the central government and district/city governments highly urge people to start businesses that aim to promote economic growth and reduce unemployment. Article 1 paragraph 6 of Law Number 6 of 2014 defines village-owned enterprises as a business entity in which the village owns all or the majority of the capital through direct participation originating from village assets that are separated to manage assets, services, and other efforts to maximize the welfare of the village community.

Village-Owned Enterprise (BUMDes) is a breakthrough for each village to continue to innovate in increasing PADes or known as original village income (Edison & Setiawan, 2022). With the emergence of bumdes innovation, it began with law Number 32 of 2014 concerning local government which was further pioneered and strengthened by law Number 6 of 2014 concerning villages. Clearly, this is a spirit for the village to be more aggressive in increasing the original income of the village. The approach taken through the BUMDes program activities is expected to be able to stimulate and move the wheels of the economy in the village by establishing economic institutions that are fully managed by the community. This economic institution is based on the wishes of rural communities who depart from the existence of potential that if managed properly will be able to generate demand in the market.

With the formation of BUMDes in accordance with the deliberations held by the village government with all elements of society in the village through *Musrembangdes* activities (Village Development Plan Deliberation) (Susilowati et al., 2020). The results of the *Musrembangdes* relating to the establishment of BUMDes are set forth in the articles of association or bylaws which contain organization and work procedures, determination of personnel, accountability and reporting systems, profit sharing and bankruptcy. The steps taken in the next stage are planning as outlined in the form of village regulations.

Definitely, BUMDes must be supervised in order to create and strive for what has been planned in the form of compiled programs and to identify and obtain weaknesses so that improvements or corrections can be made so that any deviations that occur can be corrected (Zainal & Nurdasanah Putri, 2021). In addition, there must be operational standards that are implemented and can result in improved performance as a measure of success or achievement in the execution of predetermined programs.

In order to support the implementation and management of BUMDes, the government of Southeast Minahasa Regency issued a government regulation through the regulation of the Southeast Minahasa Regent Number 34 of 2018 regarding village authority where BUMDes is a village right that has authority based on origin rights, where this authority consists of the village apparatus organizational system development of community institutions, land management, village treasury, and management. It is expected that BUMDes will empower the community (Wahyu et al., 2019). Developing local cultural arts, organizing through the establishment and facilities of Community Institutions and customary institutions, and facilitating community groups, including farmer groups, fishermen groups, cultural arts groups, and other community groups in the village are carried out in the process of empowering village communities.

BUMDes have an impact on development, especially community businesses in villages where BUMDes apart from encouraging the community to start a new business in accordance with the potential of the community BUMDes can also increase economic levels and improve community health status (Aritenang, 2021). BUMDes mostly have a positive impact, including being able to accommodate assistance programs provided by the government and maintaining existing program assets and being able to maintain assets in the village.

The government of Southeast Minahasa Regency, in order to support BUMDes in Southeast Minahasa Regency, provides capital participation in running BUMDes, particularly for villages whose business interests are operating without a hitch. This also applies to the villages located within the Touluaan district, which is part of the Southeast Minahasa Regency.

Touluaan district consists of 10 villages namely Lobu Village, Lobu Atas Village, Lobuk Dua Village, Lobu Kota Village, Lobu Satu Village, Ranoketang Atas Village, Ranoketang Atas Satu Village, Toundanou Village, Toundanou Atas, and Toundanou Satu Village. The villages in the Touluaan district already have their own BUMDes which play a role in regulating the economy in their respective villages, but there are several obstacles in implementation, including, weak human resources in the BUMDes management process, community participation, openness of the village government in managing village-owned enterprises (BUMdes). This can be seen from the 10 villages in the Touluaan district, only 3 villages were able to develop their village-owned enterprises through business activities including the development of chicken farms. Meanwhile, other villages show no movement in the management of BUMDes, so this is questionable regarding the management of equity participation funds provided by the government for villages that receive assistance from BUMDes programs but show no results in this management. This is clearly connected to the administration that the village government is responsible for carrying out.

The management in question entails plan preparation. This organization requires planning because, without planning, a village-owned enterprise organization cannot operate efficiently (Sumantera et al., 2019). Planning must be performed as an initial basis for achieving the goals to be achieved as well as determining what must be implemented to achieve the determined goals. The planning of village-owned enterprises cannot be separated from the knowledge and expertise of the managers. Naturally, this relates to the village's human resources that serve as BUMDes administrators.

The village government is the main pillar of the local government system that is in direct contact with the community and seeks its overall prosperity. Consequently, the Village Government as part of the local government strongly supports and determines the systems and mechanisms for administering village government. The political authority to regulate and manage residents or communities rests with the village government. With this position, the village plays a crucial role in regional and national government success. Likewise, with effective management of BUMDes by the Village Government, the Village will be enhanced, and it can be expected that all government-provided affairs and programs will be successful and contribute to the growth of the community.

According to the Village Law, BUMDes constitutes the majority of the village's capital and is independently managed by the community in collaboration with the management of village-owned enterprises. In reality, however, the majority of villages in the Touluaan district have not carried out the BUMDes function optimally, which causes problems. This is due to the fact that it only focuses on the savings and loan sector and the village government's prepared programs cannot be implemented due to a lack of community awareness regarding the management of BUMDes.

This is why BUMDes has a role in community empowerment, especially for business owners in villages to improve the community's economy, so it must be managed properly and the community must be persuaded of the role of BUMDes in community empowerment, mainly in the Touluaan district of Southeast Minahasa regency.

The BUMDes management must take strategic steps in order to persuade the community and the BUMDes management to socialize with the community, as well as to assist the community in recognizing the potential possessed by the community and villages, which will aid the role of BUMDes in the Community Empowerment process, especially in the Touluaan District. Based on the background and formulation of the problem, this study aims to analyze the process of supervising the management of Village-Owned Enterprises (BUMDes) in improving the economy of the community in Touluaan District, Southeast Minahasa Regency.

2. Research Method

The research design used in this study was a qualitative descriptive research design (Moleong, 2015). The research location was carried out in villages in the Touluaan district, Southeast Minahasa Regency, totaling 3 villages.

In this study, there were two sources of data, namely primary data sources and secondary data sources. The informants used in this study were informants who were taken using a purposive sampling technique. The informants obtained and who will be used in this study are 10 informants consisting of:

1. Village Community Empowerment Service (1 person)
2. Touluaan district head (1 person)
3. Head of Village in Touluaan District (2 people)
4. BUMDes manager (2 people)
5. Community (4 people)

The focus of this research was the supervision of Village-Owned Enterprises or BUMDes to improve the community's economy in the Touluaan district, Southeast Minahasa Regency which was based on the Handoko theory which consists of:

1. Standard setting of implementation or planning. The basics of implementation that are compiled and formulated and implemented are used as a benchmark in the implementation of Village-Owned Enterprises (BUMDes).
2. Work measurement. The steps are taken by carrying out work measurements through observation, reports on results both orally and in writing, automatic methods and testing of BUMDes implementation taken from several targets implementing BUMDes.
3. Performance assessment. Success and satisfaction after running the BUMDes program which creates good performance so that it can provide benefits for BUMDes managers.
4. Corrective action. Corrections were made to irregularities that occurred after the BUMDes programs were implemented.

Data collection was obtained by researchers by directly visit to the object of research to obtain valid data using observation, interview and documentation methods. The data analysis technique in this study uses credibility criteria, namely to obtain relevant data so that researchers could check the validity of the research data carried out in three stages, namely the data production stage, data presentation and data verification based on the analysis technique version of Miles and Huberman (1992), that there are three flow of activities, namely data reduction, data presentation and drawing conclusions or verification.

3. Results and Discussion

The Southeast Minahasa Regency Government established BUMDes as an effort to drive the community's economy and as an economic institution to generate income for the village. BUMDes is an economic institution that aims to optimize community economic empowerment activities in accordance with the potential possessed by the village. The formation of BUMDes to manage village potential and as a step in efforts to empower the community in improving welfare.

Supervision of BUMDes in Southeast Minahasa Regency is carried out by an internal monitoring team and also by the service, in this case by the Village Community Empowerment Service and supervision by the village community itself. The community is involved in the process of overseeing the management of village-owned enterprises with the aim that the community can provide reports or complaints through the village consultative team or through village meetings. The implementation of supervision is carried out through 5 stages consisting of:

a. Standard setting of implementation or planning

In setting implementation standards or BUMDes planning, where the standard is a unit of measurement that can be used as a benchmark for evaluating results. Goals, targets, quotas and implementation targets can be used as standards whereby more specific forms of standards include sales targets, budgets, market share, safety profit margins and production targets. In addition, the general form of standard is a physical standard that allows for the quantity of goods or services, the number of subscriptions or the quality of the product. Furthermore, the monetary standard is shown in rupiah and includes labor costs, selling costs, gross profit, sales revenue and the like. Then there is also a time standard which includes the speed of production or the deadline for work to be completed.

The results of interviews conducted by researchers with village heads in Lobu village, obtained the results of interviews which stated that:

“The government of Southeast Minahasa Regency is of course very supportive of the BUMDes, especially in our village. In implementing the BUMDes, we initially prepared a plan for what we would do in managing finances at BUMDes. So we decided to do or create a business, namely a chicken farm, where of course for this type of business it has an implementation target and if we see where it costs a lot of course we also have to have people who can really take care of this business. Moreover, we all know that caring for chickens requires a large amount of feed, then we will distribute it in markets or we will sell it directly. In terms of profits, of course, raising chickens is more profitable, especially when there are major holidays, the demand for chickens is very high, so we have to prepare as best as possible the products we prepare, which are managed through BUMDes, in this case because chickens.”

In agreement with the Head of Lobu Village, the Head of Toundanouw Village also put a similar opinion, when interviewed said that:

“in our sub-district here, namely in Touluaan sub-district, the best business is the chicken farming business, where chicken farming has a very high demand in the market. Hence, with this request, the amount of profit and how the production is and

the budget needed to care for the chicken until it is suitable for sale, then the sales target that we have determined must be planned as well as possible so that when there is a turnover of funds, as part of BUMDes management, of course we hope to get a profit. so that it can increase BUMDes revenue and the results from the BUMDes itself can be used to manage village government, namely providing welfare for the community.”

The results of the interviews conducted by the researchers together with the Head of the Community Empowerment Office of the Southeast Minahasa Regency found that:

“The village government in managing the world has prepared programs that will be made as targets for managing village-owned enterprises. Where they have determined what will be made, then the target for the resulting product will be sent to where later. How much will be used for the management of village-owned enterprises, in this case more they use chicken farms.”

According to interviews we conducted with village heads and managers of village-owned enterprises, it was found that they saw greater profits in terms of the price they could earn and the financial turnover in the village became greater whereas there was also a greater financing process for these chicken products not to mention having to pay for the labor that would keep the feeding up to the distribution to the markets. As such, in carrying out management of BUMDes, the villages that manage the BUMDes have plans in accordance with supervisory standards carried out both by the internal government and by the internal BUMDes itself which involves the community.

b. Work measurement

The measurement of work referred to in the supervision of BUMDes management in this research, namely setting standards will be useless if it is not accompanied by various ways to measure the implementation of activities in real terms. Therefore, at the stage of determining the measurement of work or implementation of activities in the supervision process, namely determining the measurement of the implementation of activities appropriately. The work measurement process referred to can be related to the number of times the implementation must be measured which is calculated from daily, weekly and monthly hours and what form is used to measure the supervision carried out over the management of BUMDes as seen from the reports and infections carried out.

Interviews conducted by researchers with the village heads of Lobuk Village and Taoundanow Village regarding work measurement stated that:

“To measure the success of BUMDes management that has been carried out, of course, it can be seen from the reports that we made as a form of our responsibility for managing the funds that have been given to us as a form of capital participation from the Southeast Minahasa Regency government. Supervision of our bumdes is carried out by internal supervisors, namely the chairperson, deputy chairperson who concurrently serves as a member of the secretary, catches the members and the bumdes members themselves”

To measure the work in managing Bumdes, supervisors must be involved so that the Bumdes management process goes well, this relates to who is involved in supervising the management of the earth.

Based on the results of the interviews conducted, it can be concluded that in the process of measuring work as part of the supervision of the management of village-owned enterprises, especially in the Touluaan sub-district of Southeast Minahasa regency, work measurements are carried out by means of bumdes managers providing reports in writing both to internal supervisors and to internal supervisors as a form of implementation responsibility that involves the community.

c. Performance assessment

After the measurement frequency and monitoring system has been determined, the performance measurement is carried out as an iterative and continuous process by various means of measuring the performance consisting of observations, reports, both oral and written, the use of automated methods, inspections, testing, or sampling.

The task of the BUMDes supervisor is not only to provide supervision but also to ensure that operational implementation complies with the provisions in the village meeting because it is from the village meeting that all the provisions and provisions of village-owned enterprises are determined where the BUMDes supervisor is appointed and determined in the village meeting.

The results of interviews conducted by researchers with BUMdes members and the community found that:

“BUMDes managers provide a written report and then explain it orally through deliberations conducted by the Village Government by inviting the community as the main supervisor in the management of village-owned enterprises or BUMDes. This also relates to BUMDes financial reporting where supervision of the management must be carried out by BUMDes internal and external parties. The supervisors are in accordance with the operational implementation and the supervisors follow the provisions that have been determined with the details of the term of office of the BUMDes is one term of 5 years and can be extended twice.”

The results of interviews with the Head of the Southeast Minahasa Regency PMD Service whose statements were supported by the two village heads said that:

“Supervisors can examine or provide a work assessment of the reports submitted by the BUMDes management either based on mere observation or there are reports both verbally and in writing as well as inspections and testing of the reports provided.”

Based on the results of the interviews conducted, it can be concluded that the work assessment process as a form of supervision can be carried out through direct observation after reports are received by the manager of the BUMDes either orally or in writing and can be carried out or obtained through an inspection carried out by testing or taking samples regarding the implementation of BUMDES. The report is where the results are tested by the supervisor whether they are in accordance with the report provided or not.

d. Corrective action

The process of supervising the management of BUMDes can run effectively if it pays attention to the order and time setting and implementation orders as well as follow-up on reports

provided regarding management. In a good supervision process, there must be important criteria for good supervision where information must be obtained that must be measured accurately and supervision is carried out in a timely manner when deviations are known, this is done as a form of correction so that interest management can return to the predetermined path and back to the main goal, namely to improve village development as a whole and improve the welfare of the community in particular.

The results of interviews conducted by researchers with the community stated that:

“The main thing we will do as a form of correction to the implementation of earth management is please involve us as well as the community which is the main goal or target of this BUMDes. As we can see, in the end the management of Bumdes is only carried out by the government which appoints implementers or officers at Bumdes are people who are close to them so we don't get a direct impact on the Bumdes that is being carried out.”

Based on the results of interviews with the community, it can be concluded that the village government does not fully involve the community so that the community who can become internal and external supervisors in managing the earth can provide information so that the information obtained can be input for supervisors so that they can provide corrective actions for BUMDes managers.

Village-Owned Enterprises (BUMDes) in Southeast Minahasa Regency, North Sulawesi have an important role in the management of village-owned enterprises, so more intense supervision is needed. BUMDes is here to empower the community starting from the various businesses that are made and the products produced so that they can open or provide opportunities for MSME actors to partner with the government. BUMDes is essentially an institution established by the village through the government in collaboration with the community.

BUMDes essentially aims to improve the welfare of the people who live in villages that run business entities. The process of establishing BUMDes is a mandate regulated in the legislation contained in law Number 6 of 2014 concerning villages, namely where villages can establish village-owned enterprises which are then managed through mutual cooperation or familial values as a characteristic for carry out a business aimed at improving the welfare of the community which is regulated in accordance with the established laws.

With an agreement through deliberations in the village, the establishment of BUMDes is accompanied by regulations that are regulated in the village. Where the results of managing businesses run through BUMDes can be used for village development itself to develop businesses and empower village communities through the provision of assistance in the form of grants or in the form of social assistance and have an activity process that provides funds that have been determined through the expenditure income budget The village is especially for underprivileged people.

For the sake of improving the welfare of the government, both those in the central government and the provincial and district-city governments, and the role of the village government which encourages BUMDes to further develop by providing capital assistance and providing technical assistance and access to marketing the products that have been created and prioritizing BUMDes in the management of natural resources in the village. The main foundation as a legal or formal basis is to provide direction for the formation of BUMDes that the formation

of BUMDes is legal and even the formation of BUMDes is a mandate from the law aimed at increasing village independence, especially talking about village finances.

BUMDes is an activity for administering village government, through the process of coaching the community as well as implementing village development and community empowerment in villages where the implementation is based on Pancasila values and the 1945 Constitution of the Republic of Indonesia and also as a unitary state of the Republic of Indonesia with Bhinneka Tunggal Ika belongs to.

BUMDes must have an organization to manage, in this case here the BUMDes management organization is formulated through considerations including BUMDes is a business entity owned by the village, BUMDes is a holding company or holding company for business units in the village and BUMDes management organizations are organizations that is growing in the sense that the village-owned enterprise management organization can start with a simple form at the beginning of formation and develop according to the business needs of the village-owned enterprise and the village-owned enterprise management organization generally has an organizational structure consisting of advisors, directors and supervisors. This is what causes the structure of the village-owned enterprises management, starting from the directors to the business unit managers, to have an interrelated relationship, namely that each village only has the opportunity to form one BUMDes.

The Government of Southeast Minahasa Regency in order to support the community's economy in terms of improving welfare, a number of BUMDes in Southeast Minahasa Regency will be provided with capital participation through the village fund realization stage, while for 2022 capital participation will have entered the realization of the third stage of village funds. The main goal of the Southeast Minahasa Regency government to empower BUMDes is to improve community welfare through increasing Micro, Small and Medium Enterprises (MSMEs).

Through the business results obtained from the community which are channeled through the Bumdes it can be said as the result of the Bumdes itself which is village-owned wealth which has various forms of activity that begin with the process of planning, procurement, use, utilization, security, maintenance of deletion, transfer, administration, reporting, assessment of development, supervision and control of existing village-owned assets based on Government Regulation of the Republic of Indonesia Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning villages.

Hence, the management of BUMDes must be supervised where supervision is carried out by internal supervisors formed through village meetings to oversee the management of BUMDes and SKPDs that have been appointed by the Regent to represent the Regent's duties in carrying out the monitoring and evaluation process. BUMDes apart from functioning as an institution that is able to utilize all the economic potential of economic institutions as well as the potential of natural resources and human resources as stated in the elucidation of the village law Article 87 paragraph (1), BUMDes are expected to function as institutions that serve economic and/or service needs of general village community, social institutions that side with the interests of the community through their contribution to the provision of social services,

Law Number 6 of 2014 relating to monitoring and supervising village development states that village communities have the right to receive information about village development plans and implementation and to monitor village development implementation. In addition, the government, provincial government, district/city government fosters and supervises village administration as well as this guidance and supervision can be delegated to regional apparatus.

Based on the law that has been stipulated, the government in the city district has a direct task, namely to provide guidance and supervision to the village government by explaining the purpose of the supervision, which includes canceling village regulations where the city district government needs to regulate BUMDes in regulations. The Regent in more detail regarding the supervision of BUMDes and further actions regarding the findings of supervision results because the Village Law does not yet regulate in detail regarding village-owned enterprises.

4. Conclusion

Based on the research results that have been discussed and analyzed based on the analysis of the data used, the following conclusions are drawn:

1. The process of supervising the management of Village-Owned Enterprises (BUMDes) implemented in Touluaan District is based on Law Number 6 of 2014 concerning villages where the provincial regional government has the task of fostering and overseeing the establishment of city-district BUMDes arrangements and inter-village cooperation institutions.
2. The district/city government in guidance and supervision has the task of increasing the capacity of BUMDes and inter-village cooperation institutions.
3. The participation of the community in supervising the management of BUMDes is urgently needed. Therefore community involvement, both directly and indirectly, can help the successful management of BUMDes which aims to develop villages and improve community welfare.

Based on the above conclusions, the suggestions that the researchers put forward are as follows:

1. The village government together with the BUMDes manager must carry out an evaluation that aims to improve management, especially in terms of monitoring both finances and the pattern of work carried out by BUMDes because a village-owned enterprise is one of the institutions that has the potential to be able to develop businesses in the community.
2. Supervisors must be people who have competence in the field of supervision and have good integrity where supervisors must also be given training on BUMDes supervision and training to improve the supervisor's ability and integrity in carrying out supervision, especially in BUMDes.
3. It is hoped that the community must be active in supporting the BUMDes program and jointly carry out supervision where a community that cares and actively oversees the implementation of BUMDes will be able to help the implementation of BUMDes in the village to be better.

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