

ROLE OF VILLAGE OWNED BUSINESS ENTITIES (BUMDES) TOWARDS INCREASING VILLAGE ORIGINAL INCOME IN BUMDES IN MEGAMENDUNG DISTRICT FOR 2016-2018 PERIOD

Mayan Nurjana ^{a)}, Hari Gursida ^{b)}, Ernadhi Sudarmanto ^{c)}, Sigit Eddie ^{d)}

^{a)} *Universitas Pakuan, Bogor, Indonesia*

^{*)} *Corresponding Author: mayanurjani@gmail.com*

DOI: <https://doi.org/10.33751/jce.v2i1.6050>

Article history

Received 05 August 2020
Revised 15 August 2020
Accepted 25 September 2020

Abstract

One of the government's strategies to facilitate villages in increasing village original income is the issuance of Regulation of the Minister of Villages, Disadvantaged Regions and Transmigration Number 4 of 2015 concerning the Establishment, Management, Management and Dissolution of Village-Owned Enterprises which states that village governments can establish Village-Owned Enterprises (Village-Owned Enterprises). BUMDes). BUMDes is a business entity whose capital is wholly or mostly owned by the village through direct participation from village assets which are separated in order to manage assets, services, and other businesses for the greatest welfare of the village community. Conceptually for the Village Government if BUMDes can be managed properly, Village Original Income (PADes) will also increase. With the increase in village income, village development can be carried out in various sectors.

Research on the role of BUMDes on PADes uses BUMDes Formation, BUMDes Capital, BUMDes type of business, BUMDes Management, BUMDes Organization, BUMDes Development, and BUMDes Impact. The purpose of this study is to analyze how the role of BUMDes as a commercial institution increases village original income and to analyze the obstacles faced in managing village-owned enterprises in villages that already have BUMDes in Megamendung sub-district.

This research was conducted at BUMDes in Megamendung District. The sample used in this research is 3 villages that have invested in BUMDes capital, which are still running effectively until now and already have BUMDes, namely Sukamanah Village, Cipayung Girang Village and Cipayung Datar Village which were selected by purposive sampling method. The analytical method used is descriptive qualitative. The questionnaire data was tested using IBM SPSS 25 For Windows software using validity and reliability tests.

The results of the study reveal the fact that the role of BUMDes in village original income (PADes) is very large. However, only Sukamanah BUMDes are able to increase PADes in Megamendung District while Maju Bersama and Cipayung BUMDes have not been able to increase PADes because BUMDes have just pioneered and invested in capital. Constraints in the management of BUMDes are human resources, business units do not operate properly, organizational structure, multiple positions and there is no BUMDes accounting system

Keywords: The Role of BUMDes, Increasing Village Original Income

I. INTRODUCTION

The establishment of BUMDes as the backbone of village economic development and one of the efforts to realize village independence. In addition, BUMDes is also able to increase the status of the village to become Independent. Based on IDM (Developing Village Index). One indicator of the success of village development is to improve the status of the village. The BUMDes formation program is part of the village development indicators based on the IDM, there are five villages, namely very underdeveloped, underdeveloped, developing, developed, and independent villages. In Megamendung sub-district, currently 6 villages are

developing, 5 are developed and only 1 is an independent village.

There are still many BUMDes that have been formed but have not run before competing, making the existence of BUMDes still not effective and able to make a positive contribution to the implementation of development and community empowerment. Prasetyo (2016) stated that the existence of BUMDes in the village of Pejambon, Sumberejo District, Bojonegoro Regency actually experienced difficult situations and many of their journeys did not produce results.

Bogor Regency is one of the regions in West Java Province which has a total of 416 villages. The Regent's program requires every village to have a BUMDes

because it sees that there are still villages that have not yet formed a BUMDes. The Regent encourages all villages to immediately establish BUMDes and it is hoped that BUMDes are not formed but BUMDes can innovate and be creative to lift the potential that exists in the village. The following is data on the number of BUMDes in Bogor Regency.

Tabel 1.1 Data BUMDes Di Kabupaten Bogor Periode 2016 – 2018

Tahun	jumlah Desa	Jumlah Bumdes	Aktif	Nonaktif	Katagori			
					Dasar	Berkembang	Maju	Mandiri
2016	416	201	98	103	190	10	1	-
2017	416	249	127	122	238	10	1	-
2018	416	282	161	121	148	11	2	-

Sumber Data: DPMD Kabupaten Bogor

Of the 416 villages in Bumi Tegar Beriman, 282 villages already have BUMDes, only 161 Bumdes are active. Based on data from the Village Community Empowerment Service, of the 161 active Bumdes, only two are categorized as advanced. The remaining 11 Bumdes are categorized as developing. The rest, 148 villages are categorized as basic. Conceptually for the Village Government if BUMDes can be managed properly, Village Original Income (PADes) will also increase. With the increase in village income, village development can be carried out in various sectors. One thing that needs to be considered in the management of BUMDes in order to be able to generate profits is a professional manager because BUMDes has its own characteristics when compared to other business entities.

The lack of managers and lack of guidance from the village apparatus are the reasons why some BUMDes do not work as they should, some even end up losing money, and the issue of community ignorance in managing the BUMDes is also one of the factors, therefore the focus is on encouraging BUMDes to increase the capacity of village managers and apparatus.

However, there are no consequences or sanctions for BUMDes that use Village Funds but are in fact unable to contribute much. Therefore, in the end, BUMDes managers work haphazardly, it is not impossible, for example, BUMDes are managed by close people or family. BPK mentions that many BUMDes are not operating, do not submit reports, their establishment is not supported by feasibility studies, and is not yet orderly in terms of administration and reports. and the contribution of BUMDes to village income which is still minimal.

The research was conducted in Megamendung District. Megamendung District is one of the sub-districts in Bogor Regency which has a large number of villages, namely 12 villages including: Sukamaju Village, Kuta, Gadog, Sukakarya, Megamendung, Cipayung, Sukamanah, Sukagalih, Cipayung Girang, Sukamahi, Sukaesmi, and Pasar Angin. However, not

all of these villages have BUMDes. The reason why the writer chose the research in Megamendung sub-district is because the researcher wants to know whether the BUMDes has been running as expected by the government and has contributed to the village's original income.

According to data from the DPMD, Bogor Regency, Megamendung District only has 6 BUMDes. The following is data regarding the development of the number and status of BUMDes in Megamendung District:

Tabel 1.2. Data BUMDes Di Kecamatan Megamendung Periode 2016-2018

Tahun	Jumlah Desa	Jumlah BUMDes	Aktif	Nonaktif	Kategori			
					Dasar	Berkembang	Maju	Mandiri
2016	12	6	3	3	2	-	1	-
2017	12	6	3	3	2	-	1	-
2018	12	6	3	3	2	-	1	-

Sumber Data: DPMD Kabupaten Bogor

Quoted from the journal Herman and Sri Hartini with the title Empowerment and Performance of Business Entities Managers belonging to the Village-owned Megamendung District, Bogor Regency in 2019, stated that in Megamendung District, not all villages have BUMDes and only six villages have BUMDes, while those with active status or those that are already running are only three BUMDes. However, from the data obtained later, it turned out that only one BUMDes was included in the Advanced category, namely BUMDes from Sukamanah.

Based on the data above, it turns out that there is a mismatch between the expectations of the Bogor Regency government, in that all villages must be able to run well and innovate by utilizing the existing natural potential, with the reality on the ground. Therefore, good performance is needed from the BUMDes management so that the BUMDes that are run are in the advanced and even independent category.

In accordance with the author's temporary interview with several BUMDes heads in the Megemendung sub-district that BUMDes does play a role in increasing village original income but in reality on the ground after the author's observations, a number of villages in the Megamendung sub-district village are still unable to contribute to the original village income as expected by the government. This can be seen from several villages that do not yet have BUMDes and there are also BUMDes that have been formed but still have not contributed to the village's original income because of the lack of income.

Constraints on the quality of Human Resources (HR) are also a list that hinders the development of BUMDes. The education level of some village heads and village officials is one of them. The quality of human resources

greatly affects the ability of a village head to formulate economic policies for his village. The author sees that BUMDes are in a process of learning and development, some are able to succeed and contribute and some are not yet developed and contribute to the village's original income.

The systematic part of the article is **Introduction, Methodology, Results and Discussion, Conclusion and Suggestion, Acknowledgment, References**

II. STUDY OF THEORY AND LITERATURE

a. Definition of Village Owned Enterprises (BUMDes)

BUMDes According to the Center for the Study of Development System Dynamics, Faculty of Economics, Universitas Brawijaya in his book entitled *The Guidebook for Establishing and Managing Village-Owned Enterprises (BUMDes)* "BUMDes is a pillar of economic activity in the village that functions as a social and commercial institution .). BUMDes as a social institution sided with the interests of the community through its contribution to the provision of social services. Meanwhile, as a commercial institution, it aims to make profit through offering local resources (goods and services) to the market.

BUMDes is a village business institution that is 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).

BUMDes according to Law Number 6 of 2014 concerning Villages, is a business entity whose entire or most of the capital is owned by the Village through direct participation originating from Village assets which are separated to manage assets, services and other businesses for the maximum welfare of the community. Village."

Provide reliable information about the economic resources and obligations of the company. Based on the description above, it can be concluded that BUMDes is a village-owned business entity whose capital is mostly owned by the local government which was established based on village potential and community needs for community welfare and village independence.

b. BUMDes Goals

According to Permendesa No. 4 of 2015 concerning the establishment, management and management and dissolution of Village-Owned Enterprises, the establishment of BUMDes is intended as an effort to accommodate all activities in the economic sector and/or public services managed by the village and/or cooperation between villages. The establishment of BUMDes aims to:

- a) Improving the village economy
- b) Optimizing village assets to be useful for village welfare

- c) Improving community efforts in managing the village's economic potential
- d) Develop a business cooperation plan between villages and/or with third parties
- e) Creating market opportunities and networks that support the public service needs of citizens
- f) Open jobs
- g) Improving the welfare of the community through the improvement of public services, growth and equitable distribution of the village economy
- h) Increasing Village Community Income and Village Original Income

c. BUMDes Category

Bumdes can be categorized as follows:

- a) Base
- b) Develop
- c) Up
- d) Independent

The categorization of BUMDes is carried out by scoring the development of BUMDes independently by the BUMDes management with the following parameters:

- a) Institutions include: the process of establishing BUMDes, organizational structure, management, main tasks and functions, cooperation and work programs
- b) BUMDes Legality
- c) BUMDes businesses include: business units, markets, and sustainability
- d) Administration, reporting and accountability include: bookkeeping, reporting and accountability
- e) Capital and assets include: capital, inventory and assets
- f) The impact of BUMDes on village communities includes: economic impacts, social impacts, impacts on village development.

BUMDes assessment scores can be grouped:

- a) Base: score 25-49
- b) Evolved: score 50-64
- c) Forward: score 65-75
- d) Independent: score 76

d. BUMDes Capital

Capital is everything that is given and allocated to a business as the foundation for running a business. In this case, BUMDes capital is obtained from:

- 1) The initial capital of BUM Desa comes from the Village Budget
- 2) BUM Desa capital consists of:
 - 1) Village capital participation: and
 - 2) Village Community capital participation
- 3) Village Capital Participation consists of:
 - 1) Grants from the private sector, socio-economic community institutions and/or

donor agencies channeled through the Village Budget mechanism;

- 2) Government assistance, Provincial Government, and Regional/Municipal Government channeled through the Village Budget mechanism;
 - 3) Business cooperation from the private sector, community socio-economic institutions and/or donor agencies which are confirmed as the collective wealth of the Village and channeled through the Village Budget mechanism; and
 - 4) Village Assets submitted to the Village Budget are in accordance with the provisions of the laws and regulations concerning Village Assets.
- 4) Village community capital participation comes from community savings and or community savings.

e. BUMDes type of business

The types of businesses that are formed based on the potential and capabilities that exist in each village include:

- 1) Social business
- 2) Goods rental (renting) business
- 3) Brokerage business
- 4) Businesses that produce and/or trade (trading)
- 5) financial (business)
joint venture (holding)

f. Management BUMDes

- 1) Cooperative, all components involved in BUMDes must be able to do good cooperation for the development and survival of its business ;
- 2) Participatory, all components involved in BUMDes must be willing to voluntarily or be asked to provide support and contributions that can encourage the progress of BUMDes business ;
- 3) Emancipatory, all components involved in BUMDes must be treated equally regardless of class, ethnicity and religion, because the community has the same rights ;
- 4) Transparent, Activities that affect the interests of the general public must be known by all levels of society easily and openly ;
- 5) Accountable, all business activities must be accountable technically and administratively to authorized institutions and the public ;
- 6) Sustainable, Business activities must be developed and preserved by the community in the BUMDes container in a sustainable manner.

g. BUMDes Organization

In BUMDes, management is required to know the duties and obligations of each member so that there is no overlapping of tasks.

h. BUMDes Development

In BUMDes, management is required to know the duties and obligations of each member so that there is no overlapping of tasks. Establishment and management in an effort to increase the usability and efficiency in the development of BUMDes, the government is obliged to facilitate Village Owned Enterprises

i. BUMDes responsibility

These accountability activities are made at the end of the implementation period. Accountability activities in an activity/period can be in the form of a written document report for one current period. Accountability Reports are arranged in a systematic manner . The implementation of making LPJ BUMDes is carried out for one period that has been carried out for 12 months. The activity is in the form of reporting from the BUMDes chairman in the form of all activities that have been carried out, all obstacles in the work program and suggestions given.

The secretary reports in the form of a schedule of meeting agendas, which have been carried out during pre-activities, the results of meetings that have been carried out, the number of proposals sent. The treasurer must also report activities for one period in the form of all finances starting from the source of funds, additional funds obtained and expenditures of funds used. Reporting activities that have been made need to be submitted to the top level, this aims as a form of accountability for activities that have been carried out. There are 3 stages of LPJ reporting for BUMDes LPJ, namely:

- 1) The Operational Executor reports the accountability for the implementation of BUMDes to an advisor who is ex-officio held by the Village Head.
- 2) The BPD supervises the performance of the Village Government in fostering the management of BUMDes.
- 3) The Village Government is responsible for the task of fostering BUMDes to the BPD which is delivered through the Village Deliberation.

The purpose of recording and reporting LPJ BUMDes is to find out developments and losses early on.

j. The role of BUMDes

Bumdes which was created with the aim of improving the village economy, optimizing village assets, increasing community business, creating business opportunities, creating jobs, developing village economies and increasing village income. If the Bumdes management is optimal, the village will become an independent village.

BUMDes as one of the partners of the village government in realizing economic economic development plans is required to be able to provide for the needs of the community in developing a business. Village-Owned Enterprises are businesses

formed/established by the village government whose capital ownership and management is carried out by the village government and the community. The role of BUMDes for the village that runs it:

- 1) Improving the welfare of the community and village government BUMDes.
- 2) Assist in supervising the implementation of village economic activity organizers.
- 3) Assisting the village government in efforts to develop natural and human potential sources in the village to be developed into sources of economic resources
- 4) Become a village government media to realize the development plan, especially in the economic field.

k. Understanding PADes

According to Law No. 6 of 2014 concerning Villages, Village Original Income (PADes) is income that comes from the authority of the Village based on the rights of origin and the authority of the local village scale. Village Original Income consists of business results, asset returns, self-help and participation, mutual cooperation and other village original income. PADes is also a source of village income that is used to strengthen village finances in village development and management. Therefore, optimizing the village's original income is very important. If the PADes can be increased, the village will also receive management funds and development financing for the village so that an independent village can be realized to meet the development needs of public facilities in the village such as facilities in the health sector.

Article 72 paragraph (1), Village Income comes from:

- a) Village Original Income consists of business results, asset returns, self-help and participation, mutual cooperation, and other village original income;
- b) Allocation of the State Revenue and Expenditure Budget;
- c) Part of the results of regional taxes and regional retributions for the Regency/City; (at least 10%)
- d) Village Fund Allocation (ADD) which is part of the balancing fund received by the Regency/City; (minimum 10% of Revenue Sharing Fund and General Allocation Fund)
- e) Financial assistance from the Provincial Revenue and Expenditure Budget and the Regency/City Regional Revenue and Expenditure Budget;
- f) Non-binding grants and donations from third parties; and
- g) Other legitimate village income.

III. RESEARCH METHODOLOGY

All paragraphs must be indented. All paragraphs must be justified, i.e. both left-justified and right-justified.

- a. Types of research

This type of research uses descriptive qualitative research. According to Listyawati (2017) Descriptive research is research conducted to describe an object of research in its actual state. This study aims to explore the facts which are then described with guidelines on the questions in observations, interviews, documentation, and questionnaires in the field.

According to Sugiyono (2012:9) qualitative research methods are research methods used to examine the condition of natural objects, where the researcher is the key instrument, data collection techniques are carried out by triangulation (combined), data analysis is inductive, and qualitative research results are more emphasize meaning rather than generalization.

After the data is obtained, it is then presented using qualitative descriptive analysis techniques, namely analytical techniques in the form of describing or revealing the characteristics of the variables that are the focus of researchers, namely revealing matters relating to the role of Village Owned Enterprises (BUMDes) on Village Original Income.

b. Objects, Units of Analysis, and Research Sites

The object of research in this study is The Role of Village Owned Enterprises in Increasing Village Original Income. To obtain the data and information needed, the authors conducted research on these variables at Village-Owned Enterprises in Megamendung sub-district for the period 2016 - 2018.

The unit of analysis used in this research is Organization, so that the data relates to or comes from the response of a particular organization.

The research location in this research is Village Owned Enterprises (BUMDes). located in Megamendung sub-district. This location was chosen with consideration because the location is close to the researcher's residence so as to facilitate the data collection process, so as to minimize the potential for recording errors or misunderstandings with the local community.

c. Types and Sources of Research Data

The type of data studied is qualitative data, namely data obtained from observations, interviews or in the form of descriptions / explanations of the variables studied. Sources of data used in this study are primary data and secondary data.

d. Variable Operations

table 3.1 operational variables
(Source: Processed by the Author (2019).

- e. Method of collecting data

Variabel	Sub Variabel	Indikator	Skala
Peranan Badan Usaha Milik Desa Terhadap Peningkatan Pendapatan Asli Desa	1. Pembentukan	- Musyawarah Desa - PARDES - Uji jelayakan - Potensi Desa	Ordinal
	2. Modal	- Sumber permodalan BUMDES berasal dari pemerintah desa, tabungan masyarakat, bantuan pemerintah dan penyertaan modal pihak lain	
	3. Jenis Usaha	- Perseroan terbatas sebagai persekutuan modal, di bentuk berdasarkan perjanjian, dan melakukan kegiatan usaha dengan modal yang sebagian besar yang di miliki oleh bumdes.	
	4. Pengelolaan	- Pengurus yang berpengalaman dan atau profesional - Menganut Prinsip Koperatif, Partisipatif, Emansipatif, Transparan, Akuntabel Dan Sustainabel - Partisipasi Masyarakat	
	5. Organisasi	- Tugas dan kewajiban pengurus didalam organisasi jelas - Organisasi BUMDes di luar pemerintah Desa - Pengawasan BUMDes	
	6. Pembinaan	- Meningkatnya kemampuan pengelola dalam menjalankan tugas dan fungsinya - Terdapat Pendampingan pemerintah dalam Pengembangan BUMDes - Manfaat pembinaan terhadap pengelolaan BUMDes	
	7. Dampak BUMDes terhadap ekonomi	- Peningkatan PADes - Pengerak usaha desa - Lapangan Pekerjaan	Ordinal

Data collection method is a technique or method used to collect data. The method of data collection in this research is by conducting a field survey . According to Sugiyono (2013) survey is research conducted using questionnaires as a research tool carried out on large and small populations, but the data studied are data from samples taken from the population, so that relative incidence, distribution, and relationships between variables are found. sociological and psychological. This survey was carried out in more depth by observing directly the object of research. According to Sugiyono (2010), there are several data collection techniques that can be done, including observation, interviews, documentation and questionnaires

f. Data Processing/Analysis Method

Data analysis is the process of systematically searching and compiling data obtained from interviews, field notes, documentation, and questionnaires by organizing data into categories, describing them into units, synthesizing, compiling into patterns, choosing which ones are important. and what will be studied, and draw conclusions so that they are easily understood by

themselves and others, according to Sugiyono (2010). In this study, validity and reliability tests were used using statistical application software Statistical Package for Social Science (SPSS).

IV. RESEARCH RESULT

a. The Role of BUMDes in Increasing Village Original Income

Village-Owned Enterprises (BUMDes) are one of the government's strategic programs in an effort to improve the economic welfare of people in rural areas. Since the enactment of Law Number 6 of 2014 concerning Villages, BUMDes has become a pillar of economic activity in villages that function as social and commercial institutions. As one of the village institutions engaged in the economic and social fields, BUMDes functions as a commercial institution that opens wider space for rural communities to increase income, but also contributes to employment, increases village original income and as a driving force for the village economy.

However, there needs to be more mature preparation in the operationalization of BUMDes such as the establishment of Bumdes, the use of Bumdes capital, the type of business to be formed, the management of the BUMDes, the organization of the BUMDes, the guidance of the BUMDes and the impact of the BUMDes. It is intended that the public can accept new ideas about economic institutions that have these two functions, namely commercial and social. However, it does not deviate from the characteristics of the village and the values of life in it. The most appropriate preparations to do are socialization, education and training for parties who have an interest in improving the standard of living of the village community.

Sukamanah BUMDes as independent BUMDes has been able to run independently without any assistance from any party for capital only at the time of its formation in 2010 in the form of market assets and clean water. The development of BUMDes from the beginning has been quite good, such as the Village Market has 107 Kiosks, the fees collected include Kiosk levies of two thousand rupiahs per stall, Angkot levies one thousand rupiahs, Ojeg levies five hundred, and parking fees two thousand. The results of the interview with Mrs. Susi as the head of BUMDes that the participation of the kiosk is 20 million for 20 years and the price of vegetables in the village market is cheaper and easily accessible to the community so that it can help the community in meeting their needs. In 2020, kiosk participation is 70 to 75 million and becomes property based on his interview with the BUMDes treasurer.

Initially, the community in Sukamanah village lacked clean water and BUMDes was present to help the community in meeting clean water. Provision of Clean Water Facilities (BPS) includes details of services, various communities and the number of

people served. Until now, the BPS Unit has 630 clean water customers with a total of 3,000 people using clean water. the capacity continues to increase every year and it is hoped that in the future it will add cubic water because currently it has reached more than 630 consumers and must take turns.

The problem faced by business units is that it is still difficult for consumers to pay even though 1 cubic meter is only 2000 rupiah. however, the management of BUMDes has been carried out well. The BUMDes "Sukamanah" Megamendung Sub-district is one of the BUMDes that has contributed to the Sukamanah Village government in the form of Village Original Income (PADes).

In 2016-2018 BUMDes "Sukamanah" earned a turnover of over 200 million with a contribution to Sukamanah Village in 2018 of 110 million rupiah from all income. Along with the development of the Sukamanah BUMDes business unit and potential, namely the existence of a Tax Payment business unit, and so on. The development of BUMDes "Sukamanah" is not only encouraged by the Sukamanah Village government which facilitates and provides space, it is also driven by the selection of business units that are in accordance with the needs of the community and supported by the enthusiasm of the community both from within Sukamanah Village.

The ability of BUMDes "Sukamanah" which has contributed to the Sukamanah Village government, one of which is in terms of receiving Village Original Income (PADes), it can be said that BUMDes "Sukamanah" has a good performance. The following are details regarding the income and contribution of BUMDes "Sukamanah" Sukamanah Village, Megamendung District, Bogor Regency, which can be seen in the table below:

Tahun	Total Omzet	Total Keuntungan Bersih	Deviden/Setoran ke APB Desa
Tahun 2016	Rp.200,202,500	Rp.55,680,000	Rp.55,680,000
Tahun 2017	Rp. 220,292,500,	Rp.67,610,600	Rp.67,610,600
Tahun 2018	Rp. 318,535,500	Rp.113,011,600.	Rp.110,406,000

Source: Sukamanah Bumdes Profile

It can be seen from the data above that the role of BUMDes is very large in increasing village original income. Sukamanah BUMDes income that has been accumulated for one year which has been reduced by operational expenses which results in a BUMDes net

profit which will be deposited to the village as the village's original income as a whole.

At the end of each year BUMDes provides a financial accountability report to the village head along with work programs in subsequent years. The remaining results of BUMDes operations are submitted to the village by transfer from the BUMDes account to the village and at the beginning of the year the BUMDes no longer has any balance. BUMDes operations in the following year will use the daily turnover of income and no special funds are budgeted for BUMDes.

BUMDes Cipayung as a developing category BUMDes has been formed for 2-3 years, but BUMDes has only made capital participation in 2018 so it is still relatively new to pioneering so that BUMDes has not contributed to the role and contribution to pades because the profits obtained are still used for operational development of the BUMDes business in the future. run by a hotel, creative menteng, futsal field, and tax payments.

BUMDes Cipayung made a breakthrough to do business in the hospitality sector by conducting an analysis according to the potential of the village. Cipayung BUMDes has been leasing for five years with one of the hotel owners in the kp area. Cilember uses as much as 500 million as rental costs. payment for hotel rental stage 1 on 07 June 2018 as much as 191,666,667, payment for hotel rental phase 2 on 26 December 2018 as much as 195.833,333, hotel rental payment for stage 3 on 28 June 2019 as much as 175,666,667, hotel rental payment for stage 4 on 06 September 2019 as many as 280,000,000. the price of 1 hotel room is 250,000.

In 2018 BUMDes still experienced a loss of 59,884,558 because they had not yet received income from the business unit but the payment of operational costs was still ongoing. In 2019, the business unit earned 308.010,902 revenues, the futsal field which has earned 16,400,000 revenue, the graphic design business unit as much as 7,600,000 but in 2020 the futsal field was changed to badminton court, traveloka's income was 77,620,000 and revenue non-operational amounted to 41,235,969 which was deducted by the costs of BUMDes still experiencing losses of 180,549,370 so from this data it can be concluded that the BUMDes has not been able to perform well and there are still many things that need to be improved in the future. Accountability is carried out annually to the village head for what BUMDes has been doing for a year .

In its implementation, the BUMDes program has encountered many obstacles in terms of human resources, business units that are not in accordance with the village potential, so in several villages the BUMDes program has not succeeded in meeting the expectations of the program's goals. In addition, in selecting the type of business, it is better to conduct a business feasibility study first whether the business being run is able to provide benefits, high community power and can meet the needs of the community so that the establishment of

a business unit is feasible to run which will not cause losses and do not contribute to income. In terms of management, BUMDes Cipayung must be more selective in choosing professional resources who are experts in their fields so that structures and tasks can be carried out properly so as to produce good performance as well.

The third BUMDes, namely BUMDes advanced together with the basic category. BUMDes progressing together has also not been able to contribute to village original income because in 2016 BUMDes had been formed but did not work as expected and in 2018 the BUMDes reinvested capital and replaced it with new management. New capital participation from the village and there is no capital plan from a third party. One of the business units established by BUMDes Maju Bersama, namely Bottled Drinking Water with three items will be launched, the first is mineral water in gallons, 600 ml and 300 ml bottled mineral water, but what has been running is only bottled drinking water in the form of gallons.

AMDK is a bottled mineral water product with the QWARI brand with a market share of hotels, restaurants. BUMDes developed together has taken care of a Brand Permit at a cost of 4,500,000 rupiah, an SNI permit of 10,000,000 and a BPOM permit before selling Qwari gallon drinking water which is produced through tolling machines at another factory, namely PT. Tirtaadiguna. The drinking water that has been produced is 600 ml bottled water and 19 liter gallon water. The marketing of Qwari drinking water is still within the scope of the Cipayung Girang area hotels and still needs a wider marketing and even cooperation with third parties or other BUMDes.

In addition, BUMDes advancing together is the first BUMDes as a pioneer of the tax payment business unit (E-samsat) with the Masago application in collaboration with Bank Jabar. E-samsat advancing together can reach and receive the West Java Regional Police. The new business unit is running, namely 2019 with 60 transactions for 3 months and already has income but it is still minimal. Each bank administration registration tax payment obtained is 5000 rupiah, but not all of it becomes net income because it must be divided into the Masago application and the remaining is approximately 2100 rupiah. As for PIn 1450 from applications with ADM 300.

BUMDes progressing together has not been able to contribute to pades but the presence of BUMDes not only profit but also services to the community must be done, this is what BUMDes go forward together even though the business unit that is run generates small income but is present for and provides services and makes it easier for the community. people still lack purchasing power, requires cooperation with third parties for wider marketing of bottled water, requires professional resources in preparing financial reports,

marketing, capital, making BUMDes unable to work effectively and efficiently.

The success and development of BUMDes in carrying out their duties and obligations rests with the BUMDes administrators, although the form of BUMDes seems simpler compared to other business entities, the implementation of the BUMDes program is not simple because in implementing existing programs, BUMDes administrators must really understand the situation . as well as the potential of the local village and must always innovate to deal with any changes that exist, without ignoring the goals that have been previously set.

If everything is carried out properly, even bumdes can provide very large benefits such as the Sukamanah bumdes which always grows every year so that it can contribute to the village's original income and the presence of the bumdes has opened up job opportunities for the village community, provided community businesses and increased community income so that the village economy can grow.

The more BUMDes that develop, it is hoped that the government's desire to improve the welfare of rural communities will soon be realized. The reason is that the economic activities of the village community will only revolve in the local village with the existence of BUMDes. "If the basic needs have been met in the BUMDes in that village, it means that the circulation of public money will only occur in that village . In addition, BUMDes are also expected to increase Village Original Income (PADes).

If everything is carried out properly, the existence of BUMDes has an important role in village original income (PADes). This is of course related to the amount of turnover from the business activities carried out. The success of BUMDes management is not only determined by one factor, but is influenced by various existing factors, such as human resources, management, capital, business units, coaching, organization, finance , standard operating procedures (SOP) and others.

To improve the management of BUMDes, it is necessary to provide a clear Standard Operating Procedure (SOP) from the village government, so that the implementation of BUMDes operations can run better, including better management arrangements, orderly administration, financial reporting systems, working hours and asset management, so that the performance of BUMDes managers can increase and BUMDes can develop better which in turn is able to add to the types of businesses being managed. In order for the performance of BUMDes managers to increase, it is necessary to increase employee training and education to improve the skills of BUMDes employees.

b. Constraints Faced with the Management of Village Owned Enterprises

The role of BUMDes in increasing PADes has not been fully felt. This is because there are inhibiting factors that cause the role of BUMDes to have not been

realized. From the research conducted, the authors analyze that there are several things that hinder the role of BUMDes towards Pades:

1. , and even new capital investments and some Bumdes already have business unit activities, but not all of them have received income and have not even contributed to the village's original income.
2. The formation and management of Village Owned Enterprises (BUMDes) in Megamendung District is in accordance with the mechanism for the formation of BUMDes starting from socialization to the community, holding village meetings and making existing village regulations starting from the underlying legal basis, articles of association and bylaws. arranged, but not infrequently it is just a formality.
3. There are still double positions
4. Resources that are not competent in their fields so that BUMDes are not uncommon that just stand but have not provided good performance.
5. Not yet optimal in business management so that it has not been able to provide significant benefits for members, village government and the community. For the village government itself.
6. Lack of community participation and lack of community involvement in BUMDes
7. Low People's Purchasing Power
8. The difficulty of getting additional capital from third parties
9. business units that are not in accordance with the potential of the village
10. There is no BUMDes Accounting application system that produces financial reports quickly and accurately,
11. lack of supervision and training of management, so that the institution has not run optimally, and finally in the institutional aspect, the level of public awareness and knowledge of BUMDes is still low. BUMDes have not been able to guarantee adequate income so that not a few BUMDes are at a loss and cannot even take advantage of the existing capital.
12. The need for skills training on BUMDes management to administrators in order to improve the performance of BUMDes management so that their business continues to grow.

V. CONCLUSION AND SUGGESTION

a. Conclusion

Based on the results of research that has been carried out by researchers in Megamendung District, it can be concluded several things as follows:

1. Based on the results of the study, BUMDes as a commercial institution have played a role in increasing PAdes in Sukamanah BUMDes, while Maju Bersama and Cipayung BUMDes have not been able to increase PAdes because

BUMDes have just pioneered and invested in capital.

2. Based on the results of the study, the obstacles in managing bumdes are human resources, business units do not operate properly, organizational structure, lack of community participation, low purchasing power of the community, multiple positions and there is no BUMDes accounting system.

b. Suggestion

Based on the results of the analysis and conclusions, the authors provide suggestions:

1. The Bogor district government can facilitate BUMDes in Megamendung sub-district by:
 - a. Using the hotel when there are activities and promoting the hotel for future hotel developments
 - b. Using QWARI bottled drinking water by the service or encouraged perpetrator effort which It 's in the upaten district of Bogor specifically track peak
2. Government village need To do cooperation with College or _ institution finance other for give :
 - a. Training in which field ? BUMDes managers to have the ability and skills to support the development of managed BUMDes. which has an impact on increasing Village Original Income and opportunities work to Public village local
 - b. Training in making financial reports for BUMDes management, especially BUMDes accountants and treasurers
3. BUMDes Sukamanah as BUMDes for the Advanced category, there is no integrated application yet so that can convey report finance by fast and accurate
4. BUMDes Forward Together as BUMDes with basic categories:
 - a. Need to set manager Mrs. des need _ selecting by strict about competence and accountability so that no occur double position and can fo k us working Duty in accordance with tasks and functions
 - b. In the future, the marketing of Qwari drinking water will continue to grow, the Capital of BUMDes will increase by collaborating with third parties so that they can support business units, and the organizational structure is clear and in accordance with regulations.
5. Cipayung BUMDes as a developing category BUMDes in the future conducts a business feasibility test to be carried out, has a professional accountant who can compile reports quickly and accurately.

Academic Advice

1. Further research is expected to increase the number of research samples and can expand the research area or replace the object of research so that the results obtained will be better than this research.
2. This study only uses one variable, namely the Role of Village Owned Enterprises on Village Original Income, therefore for further research it is expected to use other variables that are considered to have an effect on the dependent variable.

REFERENCES

- [1] Atmadja, A. (2017). Optimization of Village Original Income Management to Improve Village Economic Development in Pejarakan Village, Gerokgak District, Buleleng Regency.
- [2] Balaghuddin, U. (2019). The Role of Village Owned Enterprises (Bumdes) in Increasing Village Original Income (Case Study in Sei Beras-rice Village and Rimpian Village, Lubuk Batu Jaya District, Indragiri Hulu Regency). Bachelor. Sultan Syarif Kasim State Islamic University, Riau.
- [3] Coal, H. (2018). *Establish & Build Bumdes According to the Village Law*. Bandung: Publisher Territory borders.Com
- [4] Dewi, A. (2014). The Role of Village-Owned Enterprises (Bumdes) as an Effort in Increasing Village Original Income (Pades) and Growing the Village Economy. *Journal of Rural and Development*,
- [5] Dirgantiana, Y. (2017). *The Role of Village-Owned Enterprises (Bumdes) in the Context of Increasing Village Original Income (Pades) (Study on Bumdes in Jatiguwi Village, Sum District, Malang Regency)*. Bachelor. Brawijaya University.
- [6] Endah, K. (2018). Realizing village independence through the management of village-owned enterprises. Vol 4, No. 4 November 2018.
- [7] Ferdinando, Benny. (2016). The Existence of Village-Owned Enterprises To Increase The Original Income Of The Village In Tiyuh Candra Kencana, Tulang Bawang Tengah District, West Bone Regency. Dissertation. Lampung University, Bandar Lampung.
- [8] Gumo, S. (2015). The Role of the Village Government in Increasing Income in Bolangitang One Village, Bolang Itang District, North Bolaang Mongondow Regency.
- [9] Hartini, S Dan Herman. (2019). Empowerment and Performance of Village-Owned Enterprise Managers, Megamendung District, Bogor Regency. *JIMFE(Scientific Journal of Management, Faculty of Economics*
- [10] Ministry of Village PDTT. (2015). *Village-Owned Enterprises Spirit of Village Collective Enterprises*, First Printing, Book 7. Jakarta
- [11] Ministry of Villages.(2016). Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 2 of 2016 concerning the Index of Developing Villages.
- [12] Kurniawan, E. (2015). The Role of Village Owned Enterprises (Bumdes) in Increasing Village Original Income. *Tanjung Pinang Umrah Journal*
- [13] Kurniawan, Boni. 2015. Independent Village, Building Village. Ministry of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia. Jakarta.
- [14] Kamaroesid, H. (2016). *Procedures for the Establishment and Management of Village Owned Enterprises (BUMDES)*. Bogor: Media Discourse Partner Publisher.
- [15] Kusuma, Retno Ayu. (2019). The Complete Characteristics of Public Sector Accounting. *Lecturer of accounting.Com.*
- [16] Mardiasmo. (2018). *Public Sector Accounting Latest Edition*. Jakarta: Publisher Andi Publisher.
- [17] Village Minister Regulation. Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 4 of 2015
- [18] Bogor Regent Regulation Number 79 of 2018 concerning Establishment, Management, Management, and Dissolution of Village Owned Enterprises.
- [19] Head of the Nusantara Village Empowerment Volunteer Center (PP-RPDN). 2007. *Guidebook and Management of Village Owned Enterprises*. Jakarta: Department of National Education Center for the Study of Development System Dynamics (PKDSP) Faculty of Economics, Universitas Brawijaya.
- [20] Sugiyono. (2017). *Method Study Quantitative, Qualitative, and R&D*. Bandung: Alfabeta. Cv.
- [21] Soekanto, Sorjono. (2002). *Role Theory*. Jakarta: Earth Literacy.
- [22] Sujarweni, W. (2015). *Public sector accounting*. Yogyakarta: New Library Press Publisher.
- [23] Sujarweni, W. (2014). *Spps For Research*. Yogyakarta: New Library Press Publisher.
- [24] Constitution Republic of Indonesia Number. 6 (2014). About Village
- [25] Law of the Republic of Indonesia Number. 32 (2014). About Local Government
- [26] Wicaksono, Yoni Pramilu, Iman Surya and Eddy Iskandar. (2017). The Role of Amanah Village-Owned Enterprises (Bumdes) in Increasing Original Income of Padang Jaya Village, Kuaro District Paser District. *E-Journal of Governmental Sciences*