

(Research/Review) Article

## The Role of Human Resource Management in Improving the Sustainability and Economic Contribution of BUMDes: A Case Study of Cibodas Village in the Post-Pandemic Era

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**Abstract:** Village Owned Enterprises (BUMDes) is a type of legal entity business that can be used as a form of effort to improve the village economy and increase Village Original Income (PADes). One of the villages that founded BUMDes is BUMDes Karya Mandiri in Cibodas Village, Lembang District, West Bandung Regency. This research aims to analyze how the role of Village-Owned Enterprises (BUMDes) in helping to increase Village Original Income (PADes) in Cibodas Village, Lembang District, West Bandung Regency. Research methods use qualitative with a descriptive approach. Data collection techniques include interviews, observations, and documentation. The results of the research show that the management of BUMDes Karya Mandiri is quite good and meets the 6 principles of BUMDes management. BUMDes Karya Mandiri has been able to increase the Village's Original Income as evidenced in 2019, 2021, and 2022 BUMDes gave 42,000,000 IDR to PADes and in 2023 BUMDes gave IDR 15,300,000. Although the number of contributions is still relatively small compared to the income obtained by BUMDes, but with the existence of BUMDes it is able to increase PADes and help improve the community's economy. BUMDes in improving PADes there are supporting and Inhibiting factors. The supporting factors of BUMDes are Central Government Support, Village Government Support, Potential Resources owned by the Village, Knowledge of Human Resources, and Business Capital or Budget. Meanwhile, the factors that hinder the role of BUMDes in increasing the Village's Original Income are Financial Management, Human Resources (Society), Natural Factors, and Unutilized Potential.

**Keywords:** Human Resources, Village Original Revenue, Village-Owned Enterprises

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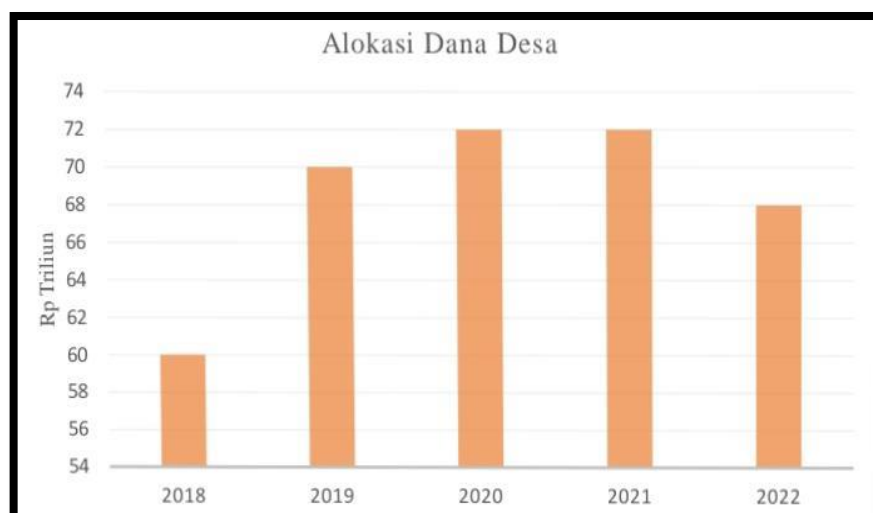
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### 1. Introduction

Village is the smallest component of regional administration adjacent to the community. Referring to Law No. 6 of 2014 concerning Villages, it is explained that a Village is one of the forms of regional authority that has the authority to manage and take care of government activities, local population needs, and assets available in its territory. This village authority then protects residents and handles village affairs within the scope of government and Development (Yunita Malistiani, 2018). This Constitution explains that villages obtain income, one of which is through the APBN fund because the central government plays a role in the success of village development, namely by allocating Village Funds every year. The Central Government budgets ADD or what is known as Village Fund Allocation worth ten percent of APBN assets every year to help improve village development. This ADD can be used by villages to fulfill priority aspects, both infrastructure and village development. The following is a diagram illustrating the amount of ADD awarded to the Village Authority.



**Figure I. Graph of Village Fund Allocation 2018-2022**

*Sumber: [www.kemenkeu.go.id](http://www.kemenkeu.go.id), 2023*

Judging from the data, the contribution of the central government is quite large in providing ADD every year. This is a form of support from the central government to the village government and shows that rural development is an essential aspect in order to improve the standard of living and prosperity of the village population. Because in the regional autonomy regulation, it is mandatory for village authorities to carry out development. However, villages are often considered to have slow economic progress. Therefore, villages can increase their income by exploring village capacity in terms of SDA aspects or an abbreviation for Natural Resources and HR or known as Human Resources. If the potential power has been studied for its capabilities and used effectively, it will strengthen PADes or known as Village Original Income (PADes).

One of the strategies to optimize PADes is to initiate BUMDes. Village-Owned Enterprises or commonly known as BUMDes are village business institutions operated by the Village Authority which has a regulatory body. The establishment of BUMDes is intended as a step to accommodate all activities in the economic sector, public services managed by the Village. In Article 3 of the Village Regulation, Development of Disadvantaged Regions and Transmigration No. 4 of 2015 on the Establishment, Management and Administration, and Dissolution of Village-Owned Enterprises, one of the purposes of establishing BUMDes is to optimize community income and increase Village Original Income. The establishment of BUMDes is directed at developing businesses that utilize the capabilities mastered by the village as much as possible (Ariyulianti & Gunawan, 2023).

Research conducted by Krismant, D., Saluy, AB, and Perkasa, DH (2025) shows that the support felt from the organization has a very important role in increasing member involvement, work meaning, and creativity. This is in line with the management of Village-Owned Enterprises (BUMDes), where active involvement, understanding of the meaning of work, and the ability to innovate are key factors for success. Good support from the organization, whether in the form of guidance, facilities, or awards, can encourage BUMDes human resources to work more optimally. In addition, according to (Saluy and Treshia, 2021), work motivation, work discipline, and compensation also have a positive and significant influence on performance. These three aspects are important elements in shaping the

performance of productive and responsible human resources. This is the basis for building an effective work system, which ultimately supports business growth and increases in Village Original Income (PADes).

In an effort to improve the welfare of village communities, Village-Owned Enterprises (BUMDes) play an important role as a driving force for the local economy. The success of BUMDes in carrying out its functions is greatly influenced by the quality of leadership and work motivation of the administrators and the community involved. According to (Saluy et Al., 2019) transformational leadership style and high work motivation have a significant influence on organizational performance. A transformational leadership style that is able to inspire and motivate members of the organization is believed to be able to increase commitment, innovation, and active participation of the community in managing BUMDes. In addition, high work motivation encourages increased productivity and responsibility in carrying out tasks, so that BUMDes performance can continue to develop and provide optimal benefits for the village community.

Research conducted by (Rosyada & Kayupa, 2020) explains that the implementation of BUMDes has been able to optimize village income, with increasing village income, development can be realized, BUMDes also provides welfare regarding the community economy, education and health of the population. Also conveyed by the Regent of Sukabumi, West Java, Marwan Hamami, BUMDes is the front line in the rehabilitation and development of the economy in the Village of Sukabumi Regency, this will have a positive effect on overcoming poverty (antaranews, 2023). This situation is consistent with the investigation carried out by (Wahyuningtyas, 2020) Pujonkidul Village, Pujon District, Malang Regency, the BUMDes managed contributed 93.7% with a nominal amount of IDR 1,908,671,550 which was distributed to PADes. In addition, in a study conducted by (Setyaning Avita, 2018) BUMDes of Mojokrapak Village, Tembelang Region, Jombang Regency has contributed to the Village Original Income of Rp. 3,000,000 or 20% of the savings and loan business unit and BSM or known as Bank Sampah Mojokrapak, BUMDes also creates an impact on commodities, for example small entrepreneurs can obtain funds from SMEs as capital, so that the increase in community welfare is already apparent because BUMDes has been able to provide benefits for commodities and optimize the income of the Mojokrapak village.

However, in its implementation, the preparation of BUMDes does not automatically optimize PADes and the prosperity of the people. BUMDes have still been found to have been constructed but in their implementation there are obstacles so that in the middle of the road BUMDes is not continued or is in a coma. The formation of BUMDes must also be accompanied by the maximum utilization of village potential so that BUMDes can facilitate villages in optimizing PADes and the prosperity of commodities. Based on data from the website of the Ministry of Villages, in Indonesia there are 57,248 BUMDes consisting of 51,855 BUMDes and 15,393 Joint BUMDes (BUMDesma). From this data, President Jokowi stated that he obtained information that 2,188 BUMDes were not functioning and 1,670 BUMDes were operating but had not contributed to village income (CNBC Indonesia, 2019).

This happened because there were several challenges in its implementation, one of which was the limited potential of villages managed by the community. In addition, there are villages that have Village-Owned Enterprises (BUMDes) which are only administrative in nature in order to comply with the regulations that have been set and have not functioned

according to the objectives that have been outlined (Ismowati et al., 2022). The Head of the Village Population Empowerment Service, West Bandung Regional Authority in a study conducted (Pratiwi & Novianty, 2020) revealed that the success of BUMDes is greatly influenced by the tactics taken by BUMDes administrators or managers, because some BUMDes initiatives often choose the wrong capacity to be developed and only adopt other BUMDes that have been successful and then implemented in their locality without prior comprehensive preparation, without a strategy there is no creativity, resulting in many BUMDes collapsing.

West Bandung Regency itself has established 179 BUMDes consisting of 145 BUMDes and 34 BUMDesma. Of the 179 BUMDes that exist in the West Bandung area, only 7 BUMDes were found whose activities appeared prosperous (bandungbaratpos, 2019). One area in the West Bandung area that has formed and appears to be advanced is the BUMDes in Cibodas Village, Lembang Zone. The BUMDes in Cibodas Village carries the identity of BUMDes Karya Mandiri. BUMDes Karya Mandiri runs three business sectors consisting of the clean water channel management section, the village outlet section, and the multipurpose building consumption space section. These business sectors are expected to be able to contribute to PADes in Cibodas Village, Lembang Area, West Bandung Territory. The following are details regarding Village Income, Village Original Income, BUMDes Business Products in Cibodas Village, Lembang Area, West Bandung Region.

**Table I. Village Income, PADes, BUMDes Business Results in Cibodas Village**

<b>Tahun</b>	<b>Pendapatan Desa</b>	<b>PADes</b>	<b>Hasil Usaha BumDes</b>
<b>2019</b>	<b>Rp4.243.671.600</b>	<b>Rp42.000.000</b>	<b>Rp720.000.000</b>
<b>2020</b>	<b>Rp2.706.533.400</b>	<b>-</b>	<b>RP480.000.000</b>
<b>2021</b>	<b>Rp3.476.286.000</b>	<b>Rp42.000.000</b>	<b>Rp540.000.000</b>
<b>2022</b>	<b>Rp3.176.092.500</b>	<b>Rp42.000.000</b>	<b>Rp720.000.000</b>

*Referensi: Laporan Keuangan Desa Cibodas*

From the data displayed, it can be seen that BUMDes Karya Mandiri in Cibodas Village has a fairly large income every year. This proves that the handling of BUMDes in Cibodas Village has shown quite large achievements. However, PADes is still very small compared to Village Income or it can be said that PADes is only 1% of the total Village Income. Judging from this, Cibodas Village must further increase PADes, because if calculated, the contribution of BUMDes to PADes is only around 6%. In fact, if you look at the BUMDes business income, it is quite large every year, although there was a decline in 2020-2021.

## **2. THEORETICAL STUDY**

### **Regional Government**

Regional authority is controlled by Law No. 32 of 2004 concerning Regional Authority as revised by Law No. 23 of 2014 concerning Regional Government. Regional Authority is the organization of government affairs by regional administration and DPRD or known as the regional people's representative council based on the principle of autonomy and assistance tasks with the principle of the broadest possible autonomy in the order and principles of the

Unitary State of the Republic of Indonesia as stated in the 1945 Constitution of the Republic of Indonesia. Regional Authority is carried out by the leader of the region in order to control the implementation of government activities that are the competence of the autonomous area. This autonomous region is an integral regulatory community that has territorial boundaries that has the right to organize and handle administrative affairs and also the needs of the general public in line with independent initiatives based on community expectations within the framework of the Unitary State of the Republic of Indonesia. Regional Autonomy is the privilege, authority and responsibility of the autonomous region to manage and take care of its own administrative matters and the needs of the local population within the structure of the Unitary State of the Republic of Indonesia. Regional Development is essentially intended to optimize public services in order to accelerate the realization of community prosperity and for regional progress to create a just, prosperous, and sustainable community in line with Pancasila and the 1945 Constitution of the Republic of Indonesia.

### **Village**

In Law No. 6 of 2014 concerning Villages, it is explained that a Village is a legal community entity with territorial boundaries that has the authority to manage and foster administrative issues, population aspirations, ancestral privileges, and/or conventional privileges that receive recognition and appreciation in the governance of the Republic of Indonesia. The term "Village" originates from the Indian phrase "swadesi" which means the initial location, place of residence, original territory, or ancestral land that refers to a group of life, with a fairly firm unity of rules and demarcations. The definition of a Village is also described in the previous regulation, namely Law No. 32 of 2004 concerning Regional Administration in Article 1 paragraph (12), a Village is an integrated regulatory community that has area boundaries and has the authority to organize and manage the aspirations of Village residents, based on ancestral privileges and Village cultural traditions, which receive recognition and appreciation in the authority structure of the Republic of Indonesia. The Village represents the smallest unit in the Administrative territory that ranks in the City/Regency and is inhabited by community groups and based on Legislation has the authority to organize and manage its independent household which is commonly known as Village independence. Village Authority includes authority in the realm of implementing Village Government, implementing Village Construction, Village social development, and strengthening Village communities based on resident initiatives, ancestral privileges, and traditional Village customs (Rudy, 2022).

### **Village-Owned Enterprises**

Referring to the Regulation of the Ministry of Villages, Development of Underdeveloped Regions and Population Migration No. 22 of 2015 on the Establishment, Arrangement and Management, and Dissolution of Village-Owned Enterprises, it is explained that BUMDes is a business entity whose capital is wholly or majority owned by the Village through direct contributions from separated Village assets. This commercial entity functions to organize property, services, and other businesses with the aim of improving the standard of living of Village residents. Based on the Manual for the Establishment and Administration of Village-Owned Enterprises published by the Ministry of National Education PKDSP known as the Center for the Study of Development System Dynamics, 2007, Village-Owned Enterprises are commercial institutions that are directly regulated by the community and also

the village administration to advance the financial condition of the village, and in its implementation it is necessary to consider the needs and capabilities mastered by the village. In addition to being able to advance the financial conditions in the village, BUMDes is also formed in order to increase the Village's Original Income. This PADes represents the pure income obtained directly from the results of commercial activities carried out by the village. The establishment of BUMDes has 4 main targets, namely to strengthen the economy, increase PADes, optimize village capability administration, and become a buffer for rural economic conditions. BUMDes is exploited to be able to play a role as an institution that improves the standard of living of village communities by optimally utilizing village capabilities.

### **Original Village Income**

Based on the description of Law No. 6 of 2014 Article 72 paragraph (1) Letter A which is interpreted as Original Village Income or known as PADes is income sourced from village authority based on ancestral rights and local village scale authority. PADes has several incomes that are categorized according to group, type, and object. This is described in the Regulation of the Ministry of Home Affairs No. 20 of 2018 concerning PADes or said to be Village Financial Administration Article 11, that Village Income is organized into PADes, transfers, and other income. The PADes category is divided into several types, including:

1. Original income of other villages, in the form of village collections
2. Self-reliance, contribution, and mutual cooperation. Building with one's own strength involving community participation in the form of labor and goods valued in money, such as income from community donations.
3. Asset results, such as village treasury land, boat moorings, village trade centers, public bathing locations, irrigation networks.
4. Business results. Income from business results can come from businesses operated by BUMDes, management of tourist villages, non-metallic mineral mining, and rock mining without using heavy equipment.

## **3. RESEARCH METHODS**

In this investigation, the search was carried out using a qualitative study model with a descriptive method. For this search technique, it was implemented by conducting observations first, followed by interviews with related parties who play a role in Cibodas Village, Lembang Area, West Bandung Regency, and continued with a qualitative study regarding the application of the available concept and the completeness of the files. The qualitative approach was chosen so that researchers could obtain data in the form of information through deep interviews aimed at informants, and it is expected to be able to reveal the situation of the problems that occur in BUMDes in Cibodas Village in strengthening PADes and the financial condition of the community. The subject of this investigation is the Village-Owned Enterprise in Cibodas Village, while the object of this search is the Village's Original Income. The category of subject data in this study, namely interviews conducted directly with informants related to the search phenomenon, namely the parties involved in the management and development process of BUMDes consisting of the Cibodas Village Leader, Cibodas Village Secretary, Cibodas Village Treasurer, Head of Cibodas Village BUMDes, Treasurer of Cibodas Village BUMDes, and Communities related to BUMDes. The types of qualitative data in this study are recordings

and minutes made by researchers when conducting interviews with informants in Cibodas Village, Lembang Area, West Bandung Region. The types of documentary information in this study are Cibodas Village Profile, Cibodas Village APBDes, Cibodas Village Realization Report, Cibodas Village PADes, BUMDes Profile, and BUMDes Financial Report.

Accumulation of information sources in this investigation, the search collects data sources in the format of primary and additional/secondary data. The main sources obtained in this study were carried out by interviewing informants, namely the Cibodas Village Secretary, Cibodas Village Leader, Cibodas Village Treasurer, Cibodas Village BUMDes Treasurer, Cibodas Village BUMDes Chairperson, and communities related to BUMDes. Meanwhile, additional or secondary information references obtained in this search are implemented by the author obtaining documents including, Cibodas Village Profile, Cibodas Village APBDes, Cibodas Village Realization Report, Cibodas Village PADes, BUMDes Profile, and BUMDes Financial Report. The data accumulation methodology in this investigation is carried out by observation, interview and documentation. In this context, the data assessment techniques implemented in this search are in the form of data reduction, presentation and conclusion extraction. The testing methodology implemented in this study is by testing the Data Credibility test (internal validity). In this search, a number of examinations were carried out including: Expansion of observation, Strengthening perseverance, Triangulation, Member check and Use of reference materials.

## **4. RESULTS AND DISCUSSION**

### **Description of Research Results**

#### **Management of BUMDes Karya Mandiri Cibodas Village**

From the output of the interview conducted with Mr. Iman, as one of the personnel in the DPMD or known as the Village Community Empowerment Service for Village Administration in the West Bandung Region. Stating that BUMDes is regulated in Government Regulation No. 11 of 2021. This regulation regulates the process of establishing BUMDes, which needs to go through a business analysis. The business analysis carried out includes potential analysis, market analysis, challenge analysis, capital needs analysis, and preparing draft village regulations and also AD/ART.

The next step is to hold the first village deliberation to determine the Village Regulation, capital, and BUMDes management. Based on Article 7 of Government Regulation No. 11 of 2021 concerning Village-Owned Enterprises, BUMDes is established by one village through a Village meeting and its establishment is stipulated in the Village Regulation. The Village Regulation contains the determination of the establishment of BUMDes, the BUMDes Articles of Association, and the determination of the amount of capital contribution. After the first village meeting, the BUMDes management will hold a working meeting to draft the Bylaws and work program. After that, a second village meeting will be held to determine the Bylaws and work program. In Government Regulation No. 11 of 2021, there is a policy where BUMDes can become a legal business entity. BUMDes can take care of the administration to become a legal entity by taking care of the files and registering with the ministry that organizes government affairs in the field of regulation and fundamental human rights.

BUMDes Karya Mandiri is one of the BUMDes that already has legal status. BUMDes Karya Mandiri has been a regulatory entity since 2021. However, before BUMDes became a legal entity, BUMDes Karya Mandiri had managed its own business, this is proven by BUMDes Karya Mandiri having become a National BUMDes Management Pilot Village. This also proves that BUMDes Karya Mandiri has good management. In addition, based on the BUMDes Establishment and Administration Guide manual published by PKDSP or known as the Ministry of National Education Center for System Development Dynamics Studies, 2007, BUMDes management must be based on six principles, including emancipatory, accountable, cooperative, participatory, transparent and sustainable. The following is the management of BUMDes Karya Mandiri which is based on 6 management principles.

### **1. Cooperative**

The cooperative principle means that all related elements in BUMDes must be able to carry out good synergy for the sake of improving and sustaining business life. The related elements in BUMDes administration include BUMDes managers, Village Government, and residents. According to interview findings, all elements have carried out good synergy for the sake of sustaining BUMDes Karya Mandiri. This can be observed from the contribution of the Village Authority which provides asset participation in the form of funds to BUMDes, and residents have carried out optimal synergy by becoming customers of business units in BUMDes Karya Mandiri. In addition, BUMDes has carried out a business feasibility evaluation. In line with Regent Regulation No. 6 of 2020 concerning Transformation of West Bandung Regent Regulation No. 46 of 2018 concerning Village Financial Administration Guidelines, the capital participation process in BUMDes must go through a feasibility evaluation in line with legislative provisions. The initial feasibility study indicated that BUMDes met the requirements to receive capital investment from the village administration in the form of assets such as BUMDes office structures and piping systems for PAB unit repairs. The next feasibility study was carried out in 2023, although the conclusion of the feasibility test has not yet been finalized.

### **2. Participatory**

The participatory principle means that all elements connected in BUMDes must be willing to volunteer or be asked to contribute support and contributions that can accelerate the progress of BUMDes' business. From the interview findings, all elements involved in BUMDes Karya Mandiri have provided support for the sustainability of BUMDes. According to the interview findings, the format of support from the Cibodas Village Authority is manifested by providing capital contributions in the form of assets such as BUMDes office buildings, village kiosk buildings for village kiosk business units, and water piping for repairs to PAB business units. If calculated with the nominal capital participation provided by the Village Government, it is around 5 billion rupiah. BUMDes Karya Mandiri management up to this moment has provided optimal contribution in the form of operating BUMDes business. Based on the interview results, BUMDes Karya Mandiri management has been quite good. Because currently BUMDes Karya Mandiri management has carried out their respective duties and functions. Meanwhile, community support for BUMDes Karya Mandiri has been quite good. Based on the interview results, almost all people in Cibodas Village have become consumers of the PAB unit. This fact indicates that the community contributes to the sustainability of BUMDes, the more consumers there are, the more business results will be



obtained by BUMDes. In Cibodas Village, the community has begun to understand that managing the PAB unit is not easy, so that people pay their water bills on time.

### **3. Emancipatory**

The emancipatory principle means that all elements connected in BUMDes must receive equal treatment without regard to group, ethnicity, and beliefs. In its implementation, BUMDes Karya Mandiri does not discriminate against anyone based on group, ethnicity, and beliefs. BUMDes Mulyasari services are truly implemented based on social-dimensional business. However, BUMDes Karya Mandiri in running its business has consequences for the community. Like in the PAB unit if the community does not want to or is late in paying the water bill, then there will be a water cut off until the bill is paid. In the village kiosk unit if the community who rents the kiosk does not pay for several months then there will be a warning from BUMDes.

### **4. Transparent**

The principle of transparency means that all activities that have an impact on public needs must be easily and freely accessible to all levels of the community. This can be seen from the fact that the public can clearly see how much water is used and how much the tariff is charged, and when paying the bill, the public gets detailed proof of payment. In addition, the ease of obtaining BUMDes information can be observed from searches that easily obtain various data that the investigation requires. All elements involved are willing to provide information by providing information during interviews and submitting the required files.

### **5. Accountable**

The principle of accountability means that all business activities must be able to be accounted for technically and administratively. This is demonstrated by BUMDes Karya Mandiri which creates financial reports and these financial reports can be accounted for every year when village deliberations are held. And accounted for every month to the BUMDes advisor and supervisor.

### **6. Sustainable**

The principle of sustainability means that business activities must be able to be developed and preserved by the community in the BUMDes section. According to the interview findings, the principle of sustainability has been achieved which is proven by the village kiosk unit where with the existence of this unit residents can develop their business by renting kiosks in the village kiosk unit. However, this is not the only thing that BUMDes Karya Mandiri can develop, the Village Head said that if viewed from the potential there are business innovations that can be run by BUMDes. One that can be run is the packaged vegetable business, this can be developed because the majority of people in Cibodas Village work as farmers and agricultural workers. So that from the agrarian production, a packaged vegetable business can be created. However, this business cannot be run because there is a community group that makes the packaged vegetable business and has become a distributor to several large supermarkets in the city. The existence of BUMDes itself in the village cannot be a competitor to businesses that have been operated by the community. So BUMDes must have other innovations that can be run.

Based on the interview results, the innovation that will be carried out by BUMDes is to create a digital village. By utilizing facilities in the form of towers provided by the Communication and Information Service, BUMDes Karya Mandiri wants to create a digital

village by renting out wifi access at a cheaper cost to the community. So that the people of Cibodas Village can get internet access easily, and the plan is that this business unit will be run in 2024. In addition, the Village Authority and BUMDes management are still always looking for other innovations to be able to run more businesses and provide jobs to the community. Optimizing existing businesses also needs to be done so that the businesses that have been carried out can continue to run well and continue to provide benefits to the village in the form of contributing to PADes and also providing benefits to the community in Cibodas Village.

### **The role of BUMDes Karya Mandiri in increasing PADes**

The existence of BUMDes Karya Mandiri in Cibodas Village has been more than 10 years since 2005. BUMDes Karya Mandiri has three types of businesses that are currently running, namely the Clean Water Management Unit (PAB), the village kiosk unit, and the Multipurpose Building canteen unit. BUMDes Karya Mandiri annually earns a fairly large income of up to IDR 700,000,000 per year. However, this income is income that has not been reduced by expenses, such as social fund expenses, operational expenses, maintenance expenses, employee expenses, and other unexpected expenses. So that BUMDes Karya Mandiri earns a net income of around IDR 200,000,000 per year. The following table shows the details of BUMDes Karya Mandiri's income in 2023.

**Table 2. Details of BUMDes Karya Mandiri Income in 2023**

<b>Unit</b>	<b>Pendapatan</b>
Unit Pendapatan Pengelolaan Air Bersih (PAB)	Rp154.728.100
Pengelolaan Kios Desa	Rp 54.932.500
Kantin Gedung Serba Guna	Rp 5.972.000
Usaha Lainnya	Rp 1.377.500
<b>Total</b>	<b>Rp215.010.100</b>

*Referensi: Laporan Keuangan BUMDes*

According to the table shown, the PAB unit has the highest income. The PAB unit itself currently has four water sources, namely the Legok Barong spring, Legok Onah water, Seke Saladah water and Sangga Dulang spring. From the output of the interview with the BUMDes chairman, he said that these four springs have irrigated almost the entire community with a total of 2300 consumers out of a total of 4000 families in Cibodas Village. With the lowest rate of IDR 20,000 for the use of 0-10 cubic meters of water. Therefore, the PAB unit can make a significant contribution to the Village's Original Income.

According to the findings of the interview with the BUMDes treasurer, he stated that the PAB section is the unit with the highest income, this is due to the community paying the water bill on time. The community who are consumers are required to pay the bill every month according to the water debit used, BUMDes also has policies such as temporary water disconnection for consumers who are in arrears for two months and the disconnection will be revoked when the consumer has paid the bill. This causes the community to have to pay bills on time and causes BUMDes to have quite a large income.

Then there is a village kiosk unit that manages 10 kiosk units to be rented to the community at a rate of IDR 500,000 per month for one kiosk unit. If all the kiosks are rented out, BUMDes will get an income of IDR 5,000,000 per month. However, currently only 6 kiosks are occupied, so that BUMDes Karya Mandiri's income has decreased. This also causes a decrease in BUMDes' contribution to PADes. According to an interview with the BUMDes money manager, he said that village kiosks can help the community, village kiosks are widely used by the community to open businesses, so that the community feels facilitated by the existence of this unit, because the community can get kiosks with more economical rental costs.

Next, there is a multi-purpose building canteen unit, this unit manages the canteen located in the multi-purpose building. The multi-purpose building canteen unit gets a lot of income from badminton shuttlecock sales or food sales, where this unit will get income only when the GSG is used. Finally, there is another unit which currently manages the digital village business, the unit has only been running since early mid-2023 so that it still gets little income.

One of the objectives of the BUMDes Karya Mandiri was formed to strengthen the Village Original Income, as stated in the BUMDes AD/ART and Village Regulation No. 2 of 2012 concerning BUMDes. Based on the interview results, BUMDes Karya Mandiri has contributed business results to PADes. However, in its implementation, BUMDes does not always provide business results to PADes. The rise and fall of income obtained by BUMDes also affects the BUMDes contribution to PADes. The following is a list of BUMDes contributions to PADes from 2019-2023.

**Table 3. List of BUMDes Contributions to PADes 2019-2023**

<b>Tahun</b>	<b>Pendapatan Asli Desa</b>	<b>Kontribusi BUMDes ke PADes</b>
<b>2019</b>	<b>Rp42.000.000</b>	<b>Rp42.000.000</b>
<b>2020</b>	<b>-</b>	<b>-</b>
<b>2021</b>	<b>Rp42.000.000</b>	<b>Rp42.000.000</b>
<b>2022</b>	<b>Rp42.000.000</b>	<b>Rp42.000.000</b>
<b>2023</b>	<b>-</b>	<b>Rp15.300.000</b>

*Referensi: Laporan Keuangan BUMDes dan Laporan Realisasi Desa Cibodas*

In the table shown, it can be seen that BUMDes has been able to contribute to PADes or it can be said that BUMDes Karya Mandiri has played a role in increasing PADes. For the table presented, it can also be seen that BUMDes contributes 100% to increasing PADes. Basically, PADes consists of various sources such as business results, property results, self-reliance and participation, mutual cooperation, and other original village income. However, in Cibodas Village, PADes is only obtained from BUMDes results, because assets owned by the village such as village kiosks are also managed by BUMDes, this is also detailed in the Cibodas Village APBD. According to the output of the interview with the village treasurer, he said that PADes in Cibodas Village was only obtained from BUMDes business results, the Cibodas Village government never asked for contributions from the community, besides that there was indeed self-reliance from the community but the results of the community self-reliance were not for PADes but for the initial formation of BUMDes.

BUMDes Karya Mandiri always tries to give some of its business results to PADes, even though during the 2020 period BUMDes did not contribute to PADes. This is because

in 2020 there was a Covid-19 outbreak which resulted in many people being constrained by the economy, so that people found it difficult to pay water bills to BUMDes. When Covid occurred, BUMDes could not force people to continue paying bills, therefore during Covid, people who were unable to pay bills were given relief by BUMDes. This caused a drastic decrease in income from IDR 720,000.00 to IDR 480,000,000. With the decrease in income, BUMDes could not contribute to PADes because BUMDes still had expenses such as continuing to pay employee wages, making repairs, maintenance, and paying compensation costs.

In 2023 there was a decrease in BUMDes' contribution to PADes from IDR 42,000,000 to IDR 15,300,000. The decrease in BUMDes Karya Mandiri's contribution was caused by several unexpected natural disasters such as landslides and floods. This caused several pipes to be damaged and carried away by the flood. Repairing the pipes requires costs and is included in unexpected costs. Therefore, in 2023, BUMDes' income was mostly used to repair the pipes and caused BUMDes to reduce its contribution to PADes. The gross income obtained by BUMDes Karya Mandiri is quite large each year, even reaching IDR 700,000,000, but its contribution to PADes can be said to be small compared to the results of the business obtained. This is because BUMDes has benefits not only to increase PADes but with the existence of BUMDes also helps the community by opening up employment opportunities, so that part of the income obtained by BUMDes is allocated to pay employee expenses. This means that BUMDes also helps to optimize the commodity economy. In addition, the results of BUMDes are also allocated to pay compensation expenses such as compensation to Perhutani, compensation to community plantations, and compensation to Cipanengah Village. BUMDes also gives a little of its business results to the Mosque near BUMDes Karya Mandiri.

Based on the results of interviews with BUMDes managers, BUMDes always tries to contribute to PADes, if this year it cannot contribute then the following year it will try to cover the unpaid contribution in the previous year. Based on the results of interviews conducted with the Leader of Cibodas Village, it was said that the existence of BUMDes can help the Village in carrying out activities such as August 17 activities, the Prophet's birthday, and other activities. This shows that although BUMDes Karya Mandiri has not been able to make a major contribution to PADes, the existence of BUMDes Karya Mandiri can help implement activities carried out by the Cibodas Village administration and help the financial condition of the community in Cibodas Village.

### **Aspects that support and hinder the role of**

Based on the interview output, the following are aspects that hinder and support BUMDes Karya Mandiri in optimizing PADes.

#### **1. Supporting aspects**

##### **a. Support from Central Authority**

BUMDes plays a role in developing businesses and the financial conditions of the community so that it requires support from the central authority for the sustainability of BUMDes, this is proven by the allocation of business funds to BUMDes. The role of the government in poverty alleviation and village empowerment is very significant, as evidenced by the allocation of Village Funds which are provided annually by the government through the APBD. The support

of the central government is also proven by the provision of capital assistance provided by the KBB Regional Government to BUMDes Kaya Mandiri of IDR 25,000,000 in 2009. With this assistance, BUMDes Karya Mandiri has been able to maintain its business until now.

**b. Support from the Village Government**

Support from the Village Government is a very essential aspect because from the Village Administration BUMDes gets a budget distribution in the form of Village Fund Allocation, such as in 2017 Cibodas Village provided Village Funds of IDR 50,000,000 to BUMDes Karya Mandiri so that BUMDes can create a BUMDes office. This is very helpful for the management and sustainability of BUMDes so that BUMDes has a place and can manage it more optimally. Support from the Village Government is not only from the Village Fund Allocation, but also in regulations formulated by the Village Administration such as business licensing, taxation, and regulations, which will strengthen the role of BUMDes in generating income.

**c. Potential Resources owned by the Village**

BUMDes was established in line with the capabilities mastered by the Village. Cibodas Village is a village located on a plateau, so Cibodas Village has natural potential that can be utilized by BUMDes, namely water sources. BUMDes utilizes this source to create a Clean Water Management business, with this business BUMDes can get business results of IDR 600,000,000 each year. Village assets are village potentials that can also be utilized by BUMDes. BUMDes Karya Mandiri utilizes village kiosks and GSG canteens to increase business in BUMDes. By utilizing these assets, BUMDes Karya Mandiri can increase BUMDes income. With the additional income, BUMDes can allocate its business results to the village in the form of PADes.

**d. Human Resources Knowledge**

Based on the interview results, it can be said that HR or known as Human Resources is a very crucial element in the sustainability of BUMDes because HR is a supporter of BUMDes to carry out management. Having many supporting factors if there are no HR then BUMDes Karya Mandiri will not be able to survive until now. It can also be seen that HR at BUMDes Karya Mandiri increasingly understands and knows what BUMDes is and how to manage BUMDes. This knowledge cannot be directly owned by everyone, this can happen because BUMDes Karya Mandiri and the Village Government often provide training for BUMDes managers. By carrying out this training, BUMDes administrators have additional knowledge so that they can do their work optimally according to their respective duties and roles. So that BUMDes Karya Mandiri received an award in the form of a national-level exemplary BUMDes and became a place for comparative studies throughout Indonesia.

**e. Business Capital or Budget**

The existence of BUMDes in implementing programs and businesses cannot be separated from the budget it controls, this shows that BUMDes requires financial resources to run its business. As a business institution, the existence of business

capital is one of the vital elements for life and development, business capital is very crucial for BUMDes to be able to operate effectively. With sufficient capital, BUMDes can develop businesses and provide benefits to village communities. The availability of limited business funds has an impact on the ability of business administrators to experience degradation. BUMDes Karya Mandiri already has sufficient business capital. The following are details of the business capital obtained by BUMDes Karya Mandiri.

**Table 4. Sources of BUMDes Business Capital**

<b>Tahun</b>	<b>Sumber Modal</b>	<b>Jumlah (Rp)</b>
1998	Bantuan dari CARE	37.000.000
	Bank	83.000.000
	Swadaya Masyarakat	12.000.000
2008	CSR Rotary Club	140.000.000
2009	Bantuan Pemda KBB	25.000.000
2010	CSR Bank BJB	200.000.000
2012	Aspirasi PRR RI	140.000.000
2008-2017	Hasil Usaha BUMDes	3.215.000.000
2017	Dana Desa	50.000.000

Referensi: Profil BUMDes Karya Mandiri

The existence of this business capital can help BUMDes Karya Mandiri develop and survive until now. BUMDes Karya Mandiri dares to borrow money from the bank for business capital because in PP No. 43 of 2015 and Permendesa No. 4 of 2015 it is explained that BUMDes are allowed to have assets outside the village. Borrowing business capital is one of the efforts of BUMDes managers to develop BUMDes businesses.

## **2. Inhibiting Factors**

### **a. Financial Management**

Having good business capital and income is one of the supporters for the sustainability of BUMDes. However, in reality, financial management determines the sustainability of BUMDes in the future. BUMDes administrators must have a good understanding of financial management, including asset management, profit and loss calculations, and cost control. Financial management is one of the crucial elements because if a lack of understanding causes poor financial management, it can hinder the growth of BUMDes. So that BUMDes cannot survive long and the contribution of BUMDes to PADes decreases.

### **b. Human Resources (Community)**

Community participation in the sustainability of BUMDes has an impact on the sustainability of BUMDes. Based on interviews with the Village Head, it was

said that BUMDes is very open to the community. However, there are obstacles because the community still has minimal knowledge of the existence of BUMDes. Based on the results of interviews with several community representatives, it was said that the community did not understand what the utility of BUMDes was and what was managed by BUMDes, the community only focused on the Clean Water Management that they got. The low level of education in Cibodas Village has caused Clean Water Management to suffer quite a lot of losses, this is because many people misuse the flow of water pipes for personal use such as watering their farms. These losses cause BUMDes to have to cover the water expenses, therefore BUMDes is forced to take its income contribution which should be contributed to PADes.

**c. Natural Factors**

Natural factors greatly affect the existence of BUMDes because BUMDes Karya Mandiri manages a water unit which in this unit is greatly influenced by the weather. Such as in the dry season which will cause reduced water discharge, so that many people complain and finally do not want to pay the water bill. In the rainy season, it can also cause quite large losses because the springs are on high ground so that when the rainy season occurs it will cause landslides and damage the pipes so that the pipes must be repaired. This is unexpected damage so that when the disaster occurs, BUMDes Karya Mandiri is forced to take some of its business results to repair the pipes. Other natural factors such as the presence of disease outbreaks where the presence of dangerous outbreaks or diseases can stop the community's economy, not only the Village community but almost the entire community when the outbreak occurs, their economy declines. This has caused people's income to decrease and caused people to be unable to pay their obligations, one of which is the obligation to pay water bills at BUMDes Karya Mandiri.

**d. Untapped Potential**

Basically, Cibodas Village is a village located in the highlands and the majority of its population works as farmers or agricultural workers. Agriculture in Cibodas Village is quite successful, because the agricultural products are abundant and of good quality. Some people in Cibodas Village have packaged vegetable businesses, so that Cibodas Village agriculture can already be a supplier for several supermarkets in the city center. This can be utilized by BUMDes to create new businesses, namely tourist villages or educational tourism. This business is not only profitable for BUMDes, this business will also help increase the income of the surrounding community and people who want to learn about agriculture. In fact, there are still many community businesses that can still be utilized by BUMDes Karya Mandiri, such as making modern vegetable packaging houses and fresh vegetable houses. However, based on Government Regulation of the Republic of Indonesia No. 11 of 2021 concerning BUMDes, it is explained that BUMDes must function as a driving force for financial conditions at the Village level and must not interfere with existing community businesses.

## 5. CONCLUSION AND SUGGESTIONS

### Conclusion

According to the findings of the discussion in the previous sections, it can be summarized that BUMDes Karya Mandiri has been formed in accordance with the Legislation by issuing Village Regulations on BUMDes and AD/ART. The administration of BUMDes Karya Mandiri has been carried out in line with the principles of BUMDes management, namely Cooperative, participatory, emancipatory, transparent, accountable, sustainable. BUMDes has been able to contribute to PADes or it can be said that BUMDes Karya Mandiri has played a role in increasing PADes. This is realized by the existence of business divisions owned by BUMDes Karya Mandiri such as the Clean Water Management Division, Village Kiosk Division, and GSG Canteen Division. The sector that has the greatest influence on increasing PADes is the Clean Water Management Unit. Because its existence provides the most significant contribution and is one of the driving forces of BUMDes Karya Mandiri. The existence of BUMDes Karya Mandiri has an influence on PADes. Proven by BUMDes which has provided as much as IDR 42,000,000 in 2019, 2021, and 2022. With the existence of BUMDes, it can help the Cibodas Village Administration in implementing activities carried out by the Cibodas Village administration and help the financial condition of the community in Cibodas Village. The elements that support the role of BUMDes in strengthening Village Original Income are Central Government Support, Village Administration Support, Village-controlled Resource Capabilities, Human Resource Understanding, and Business Capital or Budget. Meanwhile, the elements that hinder the role of BUMDes in strengthening Village Original Income are Financial Management, Human Resources (Community), Natural Factors and Unutilized Potential.

### Suggestion

Suggestion, for BUMDes Karya Mandiri, it is hoped that it can hold socialization to the community so that residents can understand the existence and function of BUMDes, provide training for BUMDes administrators, especially in the financial sector so that BUMDes can manage finances well. In addition, it is recommended to further explore existing village capabilities such as creating tourist villages and the results are expected to be able to increase contributions to PADes. BUMDes Karya Mandiri is also expected to always contribute to optimizing Village Original Income. Not only contributing but also expected to increase contributions every year. For the next investigator, it is recommended to conduct a more comprehensive investigation such as exploring more deeply the supporting and inhibiting elements that influence BUMDes in strengthening PADes.

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