

# Management Analysis of the Pinulutan Bumdes in Pulutan Village, Remboken Sub District, Minahasa Regency, North Sulawesi Province

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## Abstract

Data on the development of Bumdes in 2020 in Minahasa Regency, North Sulawesi Province obtained from SIPEDE data from the Ministry of Villages and PPDT, shows that of the 227 Bumdes that have been established, only 69 Bumdes still survive in running their business units. The 69 Bumdes that are still running have not been able to contribute to Village Original Income (PADes). Seeing the importance of Bumdes for the development and progress of the village as well as the impact that will be given to improving the socio-economic welfare of the community, Bumdes must be present and become a forum and solution in villages.

Starting from the problems above, it is interesting to study and examine in more depth the management of the Pinulutan Bumdes in Pulutan Village, Remboken Sub District, Minahasa Regency so that the appropriate title in this study is the analysis of the management of Pinulutan Bumdes, Pulutan Village, Remboken Sub District, Minahasa Regency, North Sulawesi Province.

This study uses the census method and interviews with the Village Head and Bumdes Management consisting of the Chairperson, Secretary, Treasurer and Bumdes Supervisory Board as well as the village community.

The concepts of measuring variables are: market and marketing aspects, technical and technological aspects, management and human resources aspects, financial aspects, economic, socio-cultural, political, and environmental aspects, and legal aspects. The data obtained in this study will be analyzed descriptively and presented in tabular form.

Based on the results of the analysis of the business management of the Pinulutan Village Owned Enterprise (Bumdes), it can be concluded that the business management of the Pinulutan Village Bumdes in Pulutan Village is analyzed from market and marketing aspects, technical and technological aspects, management and human resources aspects, financial aspects, socio-cultural economic aspects, Political, business environment, environment and legal aspects are categorized as proper. Legal aspects of Bumdes Pinulutan legally have a legal basis for establishment with the enactment of Village Regulations concerning the establishment of Bumdes. However, it has not been updated with the new regulation of the work copyright law in article 117 which changes business entities into legal entities issued by the Ministry of Villages and PDT.

Keywords: bumdes, business management

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## 1. Background

Law number 6 of 2014 concerning villages opens up opportunities for villages to become independent and autonomous. The village autonomy in question is the autonomy of the village government in managing village finances (Aziz, 2016). One of the pillars of village autonomy in the economic field is the establishment of Village Owned Enterprises (Bumdes). Article 87 of Law Number 6 concerning Villages states "villages can build Village-Owned Enterprises called BUM Desa or Bumdes, Bumdes are Village Business Institutions managed by the community and the Village Government in an effort to strengthen the village economy and are formed based on the needs and potential of the village". The establishment of Bumdes must be based on the needs and potential of the village, as an effort to improve community welfare for economic independence in realizing village autonomy.

The four important goals of establishing Bumdes are:

1. improving the village economy
2. increase in village original income
3. village potential management
4. Bumdes become the backbone of village economic growth and equity.

Bumdes is managed with the spirit of kinship and mutual cooperation. Bumdes can run a business in the economic sector and/or public services in accordance with the provisions of the legislation. Bumdes is a village business institution managed by the community and village government in an effort to strengthen the village economy. Bumdes is basically a form of consolidation or strengthening of village economic institutions and is an instrument for utilizing the local economy with various types of potential, which aims to improve the economic welfare of rural communities through the development of their economic businesses, as well as contributing to the increase of village original income sources that support villages to carry out development and improve people's welfare optimally. Needs, potential, village capacity and capital participation from the village government in the form of village financing and wealth has the ultimate goal of improving the economic level of the village community. The basis for the establishment of Bumdes as the locomotive of development in the village is based on the initiatives of the government and village communities based on cooperative, participatory and emancipatory principles from the village community. 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. Through this method, it is hoped that the existence of Bumdes will be able to encourage the dynamics of economic life in rural areas. If Bumdes activities are managed professionally, then Bumdes can realize economic independence in the village.

Bumdes is a form of village institution that has activities to run an economic business or business to obtain useful benefits for the welfare of the village community. Establishing a Bumdes is not solely to seek economic gain or profit, but also includes social benefits and other non-economic benefits. The economic benefits to be obtained from the Bumdes business activities are financial gains or profits, an increase in village revenue (PADes), the opening of new job opportunities for villagers, and an increasingly dynamic village economic activity. Other social and non-economic benefits from Bumdes, for example strengthening a sense of togetherness among villagers, strengthening mutual cooperation, growing community pride in their village, residents being more comfortable living in villages, encouraging the growth of initiatives and movements with residents to build villages independently, sustainability environment, the better the village government services to residents.

The Ministry of Villages, Underdeveloped Regional Development, and Transmigration said that until November 2017 the number of Bumdes had reached 41 thousand units throughout Indonesia. Tens of thousands of Bumdes were spread over 74,957 villages in Indonesia (Republika.co.id). If it is assumed that every Bumdes earns 900 million annual profits from the Bumdes business, then Bumdes will become a giant of the national economy. Village independence in the economic field will be realized and the welfare of the people according to the ideals of the Indonesian nation will be achieved. However, the Secretary General of the Ministry of Villages, Underdeveloped Regional Development and Transmigration (Kemendes PDTT) Anwar Sanusi said that not all Bumdes that had been formed had good developments. Many still need assistance to be able to accommodate the various economic activities that are growing in rural areas. (Republika.co.id).

Data on the development of Bumdes in 2020 in Minahasa Regency, North Sulawesi Province obtained from SIPEDE data from the Ministry of Villages and PPDT, shows that of the 227 Bumdes that have been established, only 69 Bumdes still survive in running their business units. The 69 Bumdes that are still running have not been able to contribute to Village Original Income (PADes).

Seeing the importance of Bumdes for the development and progress of the village as well as the impact that will be given to improving the socio-economic welfare of the community, Bumdes must be present and become a forum and solution.

Starting from the problems above, it is interesting to analyze more deeply the management of the Pinulutan Village Bumdes in Pulutan Village in Remboken Sub District, Minahasa Regency so that the appropriate title in this study is the management analysis of Pinulutan Bumdes in Pulutan Village, Remboken Sub District, Minahasa Regency, North Sulawesi Province.

## **2. Method**

### **2.1 Time and Place of Research**

This research was conducted for 12 months in Pulutan Village, Remboken Sub District, Minahasa Regency. The location selection was carried out purposively with the consideration that Pinulutan Bumdes is one of the best Bumdes in Minahasa Regency that is running business activities.

### **2.2 Data Collection Methods**

The types of data to be collected in this study include primary data and secondary data. Primary data collection was obtained through distributing questionnaires and direct interviews with Bumdes administrators and village heads.

Secondary data were obtained from agencies related to this research such as the Central Statistics Agency, the Minahasa Regency Village Community Empowerment Service (PMD) and research literatures that have been carried out as well as related books.

### **2.3 Sampling Method**

The types of data to be collected in this study include primary data and secondary data. Primary data collection was obtained through distributing questionnaires and direct interviews with Bumdes administrators and village heads.

Secondary data were obtained from agencies related to this research such as the Central Statistics Agency, the Minahasa Regency Village Community Empowerment Service (PMD) and research literatures that have been carried out as well as related books.

## 2.4 Variabel Measurement Concept

Variable analysis conducted in this research is descriptive of 6 aspects, namely:

1. Market and Marketing Aspects
2. Technical and Technological Aspects
3. Aspects of Management and HR
4. Financial Aspect
5. Economic, Socio-Cultural, Political, and Environmental Aspects
6. Legal Aspects (Yuridis)

## 2.5 Metode Analisis Data

The data obtained in this study is analyzed descriptively.

## 3. Result

### 3.1 Description of Research Location

Administratively, Pulutan Village is included in Remboken Sub District, Minahasa Regency. The distance of Pulutan village from the capital city of North Sulawesi Province is 37 km which can be reached by land vehicle for 1.5 am. Based on the geographical location, Pulutan village is located at an altitude of approximately 700 meters above sea level. The average temperature is a maximum of 23 °C and a minimum of 15 °C. The area of Pulutan village is 200 ha.

### 3.2 Market and Marketing Aspects

The Bumdes business activities in Pulutan Village have 7 business activities, namely: Making pottery, mini pumps, waserda and BNI agents 46. Pottery making dominates business activities in Pulutan Bumdes, considering that Pulutan village is famous for pottery crafts. The market and marketing of pottery has been marketed to foreign countries. It is not too difficult for Bumdes to market pottery products because Pulutan village has long been known as a pottery producer. This village has also become one of the tourist destinations in Minahasa. The problem with pottery production from 2020 to 2021 is the declining demand for pottery from outside the village due to the covid 19 pandemic. However, there is still demand from around the village for pottery products. Mini pump is a Bumdes business activity by providing fuel for cars and motorcycles such as: Premium, pertalite and diesel. This business is feasible when viewed from the market and marketing aspects because the community's need for this fuel is very high. This is due to the location of the gas station which is far from Pinulutan Village.

Waserda Bumdes Pinulutan provides the community's basic needs such as: rice, sugar, flour, cooking oil and nine other basic ingredients.

### 3.3 Technical and Technological Aspects (Production Aspects)

The study on this aspect is intended to determine whether the Bumdes business is technically operational (run) and whether the necessary technology is available.

The business of providing basic necessities for the community from the technical aspect of the quality of the goods provided are quality goods and in terms of usability, the goods offered are useful for the community. In terms of specifications of goods sold in accordance with what consumers want. For pottery, from the technical and technological aspects, it is very supportive because the people of Pulutan Village are skilled at working on pottery ceramics and have been supported with adequate tools to make pottery. In Pulutan Village, a pottery and ceramics training center has been established and ceramic-making instructors from Canada have been brought in to train pottery and ceramics crafts workers facilitated by the North Sulawesi Provincial Industry Office.

#### 3.4 Aspects of Management and Human Resources

The management aspect for building a business is based on a management function approach, including: planning, organizing, implementing, and controlling. The purpose of the business feasibility study on the management aspect is to find out whether the establishment and implementation of a business can be planned, implemented, and controlled.

The Human Resources aspect is based on a business plan that will be carried out through the development of Bumdes on a regular basis which requires the feasibility of the Human Resources (HR) aspect. The existence of human resources is analyzed to answer whether they have the necessary human resources to properly run the BUM Desa business unit.

The results of interviews with the village government and Bumdes management showed that the management of Bumdes was carried out directly by the management, so that the administrators directly carried out the Bumdes business activities. Based on the researcher's observations, the only administrator who actively manages Bumdes is the Bumdes director. The secretary and treasurer are not very involved in managing the Bumdes business.

#### 3.5 Financial Aspect

The study of the financial aspect is intended to determine the investment plan through the calculation of expected costs and benefits, by comparing expenses and income, such as the availability of funds,

the cost of capital, the ability of the business to repay the funds within the specified time and assess whether the business will be able to continue. The purpose of analyzing the financial aspect is to find out the estimated funding and cash flow of the business plan, so that it can be known whether or not a BUM Desa business unit is run.

Based on the results of the researcher's study, financial management at Bumdes Pinulutan for financial reporting, still uses manual or handwritten notebooks. However, the existing financial reports of Bumdes Pinulutan are: daily cash book, cash flow and balance sheet.

Analysis of the financial statements of Bumdes Pinulutan, Bumdes Pinulutan received a capital injection from village funds of Rp. 140,000,000.- in 2018, and Rp. 150,000,000.- in 2019. The average monthly profit from business activities is Rp. 14,000,000.-

### 3.6 Social, Cultural, Economic, Political, Business Environment and Environmental Aspects

Socio-cultural, economic, political, and environmental aspects need to be considered in managing the Bumdes business. It should be reaffirmed that the purpose of the efforts to be carried out by Bumdes is not only to pursue material gains (profit), but also aims to bring benefits for all village stakeholders and the environment. Therefore, every business that will be carried out by BUM Desa must be feasible based on these aspects.

Businesses run by Bumdes must consider local socio-cultural conditions. Businesses that are contrary to local socio-cultural values will lead to resistance from the community, so that the business plan is difficult to implement. It is also necessary to consider the possible impacts caused by the business activities to be carried out.

By using the results of the researcher's analysis based on interviews, it can be concluded that the pottery business by the Bumdes Pinulutan will compete with the people who make pottery. Bumdes Pinulutan does not accommodate crafts from the community but employs the community to make pottery crafts. From the social aspect, there is a product competition between the handicrafts of the community and the handicrafts of the Pinulutan Bumdes. Information from the Bumdes management said that there was a war on the price of pottery crafts between the crafts made by the community and the handicrafts from the Bumdes Pinulutan. This is not good in terms of determining the selling price. Where the selling price of pottery will be low due to this competition. The village government has not yet made a regulation regarding the lowest price for pottery.

### 3.7 Legal Aspect

The study of legal aspects to assess the feasibility of a business to be carried out by Bumdes is an important step that must be taken. Based on Law no. 6/2014 concerning Villages in Article 87 (particularly paragraphs 1 and 3) and Article 88, if the establishment of BUM Desa is based on a Village Deliberation agreement and stipulated by Village Regulation, then BUM Desa is legal or legal according to law but law number 11 years 2020 concerning job creation, Article 117 states that Bumdes is a legal entity established by the village and/or with villages to manage businesses, utilize assets, develop investment and productivity, provide services, and/or other types of businesses for the greatest welfare of the village community. . Bumdes legal entity status is obtained by registering with the Ministry of Villages and Development of Disadvantaged Regions, the Ministry of Villages and Development of Disadvantaged Regions will issue a legal entity certificate for villages that have registered.

The results of the researcher's study, the legal aspects of establishing a Bumdes Pinulutan business, are based on law number 6 article 87 which states that villages can establish Village Owned Enterprises (Bumdes). The legal document for the establishment of the Bumdes is the AD/ART of the Bumdes which is ratified through a Village Regulation. The legal aspects of the Pinulutan Bumdes legally have a legal basis for establishment with the enactment of a Village Regulation concerning the establishment of Bumdes. However, it has not been updated with the new regulation law number 11 of 2020 concerning job creation in article 117 which turns a business entity into a legal entity which will be issued by the Ministry of Villages and PDT.

### 4. Conclusion

Based on the results of the analysis of the business management of the Pinulutan Village Owned Enterprise (Bumdes), it can be concluded that the business management of the Pinulutan Village Bumdes in Pulutan Village is analyzed from market and marketing aspects, technical and technological aspects, management and human resources aspects, financial aspects, socio-cultural aspects of political economy the business environment and the living environment and legal aspects are categorized as feasible

The legal aspects of the Pinulutan Bumdes legally have a legal basis for establishment with the enactment of a Village Regulation concerning the establishment of Bumdes. However, it has not been

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### Regulations

- Undang Undang Nomor 6 tahun 2014 tentang Desa, Sekretariat Negara, Jakarta.
- Undang Undang No. 11 Tahun 2020 tentang Cipta Kerja
- Peraturan Menteri Desa dan PDTT Nomor 4, Tahun 2015 tentang Pendirian, Pengurusan dan Pengelolaan dan Pembubaran Badan Usaha Milik Desa.
- Analisis Pengelolaan Bumdes Pinulutan Di Desa Pulutan Kecamatan Remboken Kabupaten Minahasa Provinsi Sulawesi Utara

