

Managing the Maju Bersama Village-Owned Enterprise in Suka Maju Village, Kampar Regency

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Abstract

Effective management of Village-Owned Enterprises (BUM Des) can boost the village economy and independence, but in reality, many BUM Des are still not optimally managed. The purpose of this article is to analyze the management of BUM Des Maju Bersama in Suka Maju Village, Tapung Hilir District, Kampar Regency and identify obstacles in its management. The study used a descriptive qualitative method with data collection techniques in the form of interviews and documentation. Informants were selected through purposive sampling involving fifteen informants, consisting of the Village Head ex-officio Commissioner, Supervisor, Director, Secretary, Treasurer, and ten community members. Interactive data analysis was carried out through stages of condensation, presentation, drawing conclusions, and verification that ensured the validity of the data through triangulation of sources and techniques. The results of the study indicate that BUM Des management is carried out based on legal provisions and has involved the community in a participatory manner, but its management is still not running optimally. Identification of management obstacles includes immature business planning, weak commitment, managerial capacity and coordination between administrators, and ineffective evaluation.

Keywords: Management; Village-Owned Enterprise (BUM Des); Village self-reliance; Village Community Welfare



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1. INTRODUCTION

Rural economic development is one of the Indonesian government's priority agendas in efforts to equalize national welfare, one of which is through strengthening Village-Owned Enterprises. This is not without reason, considering that many villages have large potential natural and social resources that have not been optimally utilized (Pradesa & Agustina, 2020). BUM Des, which exists as a national policy instrument issued to stimulate the village economy, is projected to increase the independence and welfare of village communities. The basis for establishing BUM Des, such as Law Number 6 of 2014 concerning Villages and Government Regulation Number 11 of 2021 concerning BUM Des, shows BUMDes as a legal entity formed to manage the village economy, utilize village natural resources, develop investment, in order to strengthen the village economy (Polidu, Batu, & Dj. Suaib, 2025).

Based on Article 1 paragraph 1 of Government Regulation No. 11 of 2021, Village-Owned Enterprises, hereinafter referred to as BUM Des, are legal entities established by villages and/or together with other villages to manage businesses, utilize assets, develop investment and productivity, provide services and/or provide other types of businesses for the greatest welfare of the village community. However, in practice, many villages still struggle to develop BUM Desa. Official data from the Ministry of Villages indicates that out of a total of 31,279 BUMDes across Indonesia in 2024, only approximately 7.74% are classified as "advanced" and capable of delivering tangible benefits to their villages. This figure demonstrates that the performance of the majority of BUMDes remains suboptimal (Kemendesa, 2024)

The weak performance of BUM Des cannot be separated from the management issues of the BUM Des organization itself. Management is essentially the process of planning, organizing, directing, and controlling organizational resources to achieve goals effectively and efficiently (Terry & Rue, 2019). Rohman (2017) defines management as an effort to organize and utilize resources optimally to achieve organizational goals through four main functions: planning, organizing, implementing, and controlling. Siswanto (2013) emphasizes that management is a process involving interconnected components that work in a structured manner. Badrudin (2015) states that management is the process of organizing and utilizing resources in a planned manner to achieve organizational goals optimally.

George H. Terry (in Terry & Rue, 2019) once stated that the popular management functions are Planning, Organizing, Actuating, and Controlling, which are known by the acronym POAC. Planning is the process of setting goals, determining strategies, and developing work programs as guidelines for achieving organizational goals. Organizing is done through the division of tasks and coordination between organizational units. Implementation relates to efforts to direct, mobilize, and utilize available resources to implement the plans. Meanwhile, controlling is carried out through monitoring, evaluation, and corrective actions to ensure all activities are running according to predetermined goals (Terry & Rue, 2019).

The implementation of the four management functions in managing a Village-Owned Enterprise can be a key determinant of the success of BUM Des in carrying out its role. Several studies have shown that weaknesses in BUM Des management are one of the main problems that contribute to BUM Des' suboptimal performance. Research by Abdullah et al., (2021) shows that BUM Des management has not been running optimally due to limited communication and human resource capacity. Engkus & Luthfy (2024) found that low levels of collaboration, loyalty, and accountability among management are obstacles to BUM Des management, despite relatively good technical capabilities. Yuliana & Alinsari (2022) emphasized that the principles of transparency and accountability in BUM Des governance still need to be strengthened to support goal achievement. Meanwhile, Rahmayanti *et al.*, (2019) stated that effective BUM Des planning is determined by the ability to identify local potential, set business objectives, and build coordination with the village government. Adetia & Ikhsan

(2025) also found that BUM Des policy implementation still faces various obstacles, particularly limited capital and low managerial capacity of management.

Furthermore, Octaviani (2022) emphasized the importance of multi-stakeholder involvement in strengthening the capacity of BUM Des. Ismawati et al., (2024) stated that strategic mentoring is a crucial factor in increasing village competitiveness. Jaya & Rafi (2018) also identified various obstacles in BUM Des development, such as the limited flow of information to village elites. Ridlwan (2014) had earlier highlighted the urgency of BUM Des in village economic development as a relevant legal foundation to date. Nuriani & Abdullah (2024) found that the planning, organizational structure, and coordination aspects of BUM Des management they studied were not in accordance with applicable regulations due to limited human resource competency. Research by Pah *et al.*, (2024) revealed that the BUMDes they studied were oriented more towards empowerment than achieving business profits. Feriyani & Suwandi (2023) found that BUM Des management was ineffective due to a weak organizational structure, low community involvement, and the lack of a planned evaluation mechanism. Saputri & Istiqomah (2023) also stated that the lack of development of new business units has resulted in the benefits of BUM Des not being felt equally by the community. Puspaningtyas & Izzalqurny (2024) found that BUM Des financial management in Malang City does not meet accounting standards, and financial reports are not prepared regularly.

Unlike previous studies that only examined some aspects of BUM Des management, this study analyzes all management functions specifically based on George H. Terry's theory, which includes planning, organizing, implementing, and controlling. This study was conducted at BUMDes Maju Bersama in Suka Maju Village, Tapung Hilir District, Kampar Regency. This study aims to analyze the management of BUMDes Maju Bersama based on the functions of planning, organizing, implementing, and controlling, and to identify factors that hinder its management.

2. RESEARCH METHOD

The method uses a descriptive qualitative approach that aims to describe in depth the phenomenon of BUM Des Maju Bersama management based on real and natural conditions in the field. Informants were selected by purposive sampling based on their contribution and involvement in BUM Des management, understanding of the problems faced and the suitability of research indicators (Suyanto & Sutinah, 2013). This study included fifteen informants consisting of: Village Head (ex-officio BUM Des commissioner), Supervisor, Director, Secretary, Treasurer and ten community members who utilize BUMDes services. Data collection was carried out through two main techniques, namely in-depth interviews and documentation. Interviews were conducted in a semi-structured manner using an interview guide that refers to the four indicators of management functions according to Terry & Rue (2019). Documentation includes Village Regulations, BUMDes Articles of Association and Bylaws (AD/ART), financial reports, and other supporting data. Data analysis refers to the analysis model of Miles et al., (2014) which consists of three stages: data condensation, data presentation, and conclusion drawing/verification. The validity of the data is guaranteed

through two triangulation techniques, namely source triangulation and technical triangulation to draw conclusions.

3. FINDINGS AND DISCUSSION

Participatory Planning for the Maju Bersama Village-Owned Enterprise

The Maju Bersama Village-Owned Enterprise was established at the initiative of the community and facilitated by the local village government, utilizing policy frameworks that encourage this initiative. The establishment of the Maju Bersama Village-Owned Enterprise was carried out through procedural requirements, such as a village deliberation. The results of this deliberation were outlined in a 2016 Village Regulation, which was later updated with Village Regulation No. 08 of 2021. In addition to establishing the Village-Owned Enterprise, the community has also been involved in determining the strategic business types that the Maju Bersama Village-Owned Enterprise operates to date. This is in line with the statement made by the Director of the Maju Bersama Village-Owned Enterprise, who stated:

"The establishment of BUM Des has gone through a village deliberation process to discuss the types of businesses that are suitable and needed by the community" (interview, April 27, 2026).

The results of the deliberation agreed to establish several business units that were developed in stages, such as the general store, Mini Gas Station, and Coffee Juice, which were considered relevant to the needs of the community. BUM Des progressed together to obtain initial capital participation in 2017 amounting to Rp 100,367,500 from the Village Fund allocated for the general store business unit, then in 2018 received financial assistance from Riau Province amounting to Rp 167,800,000 deployed for the mini Gas Station business unit and in 2019 received funds amounting to Rp 59,252,000 from the Riau Province Financial Assistance Fund for the Coffee Juice business unit.

However, there are fundamental weaknesses in the planning aspect, namely the lack of measurable and structured long-term business and development planning documents. The Commissioner of BUMDes Maju Bersama acknowledged that:

"Previous business planning did not optimally consider the development of community businesses, such as the increase in residents' stalls that provide similar needs" (interview, May 4, 2026).

This condition has actually been found in various previous studies of Village-Owned Enterprises (BUM Desa). Inadequate planning increases the potential for future failure. Abdullah et al., 2021 findings indicate that fulfilling administrative requirements does not necessarily guarantee quality planning. Sera Rahmayanti et al., (2019) also emphasized that effective Village-Owned Enterprise (BUMDes) planning must include systematic identification

of local potential, setting measurable business objectives, and consistent coordination with the village government. The absence of a documented business plan and clear targets has been a factor in the stagnation of the development of the Maju Bersama BUMDes business unit in recent years. Terry & Wue (2019) emphasized that if market analysis is not conducted continuously, the impact can be potentially negative on business sustainability.

Organizzing of the Maju Bersama Village-Owned Enterprise

Organization is the process of formulating and allocating tasks to each individual within the organization to ensure that activities are carried out in a structured manner and that objectives are achieved. Findings reveal that the Maju Bersama Village-Owned Enterprise has formally established and maintains a comprehensive organizational structure in accordance with statutory provisions, including the positions of Village Head (ex-officio Commissioner), Supervisor, Director, Secretary, and Treasurer. Recruitment of administrators is conducted through a village deliberation mechanism, taking into account the competency and willingness of residents to manage the BUMDes. The division of duties for each administrator is documented in the Articles of Association and Bylaws (AD/ART).

Although formally operating according to regulations, managerial capabilities in the field are not yet fully optimized. The supervisor of the BUM Des Maju Bersama stated that:

"...I've noticed that coordination between administrators is sometimes less than smooth, and not all administrators actively carry out their duties responsibly. This is because administrators have other work outside of the BUM Des." (interview, April 27, 2026).

Under these conditions, the commitment and loyalty of BUM Des management remains a problem. This has an impact on the coordination between BUM Des Maju Bersama management that has not been running optimally due to ineffective communication. According to the AD/ART of BUMDes Maju Bersama, Article 15 paragraph (2) letter c requires management to have dedication and provide full time to carry out their duties. This obligation is not fulfilled by management who have other jobs outside of BUMDes. This condition has an impact on the suboptimal operational function of BUM Des, strengthening the statement of Engkus & Luthfy (2024) who emphasized that the commitment and dedication of management need more attention than technical expertise in managing BUM Des.

Action of Business Unit Activities at BUM Des Maju Bersama

The implementation function in management relates to directing, motivating, and mobilizing all organizational resources to execute established plans (Terry & Rue, 2019). Siswanto (2013) emphasized that successful implementation depends heavily on quality leadership, effective internal communication, and adequate resource availability.

Table 1 Business Units of BUMDes Maju Bersama in 2026

No	Business Unit	Established	Type of Activity	Status 2026
1	General store	2017	Sales of groceries and household essentials	Active
2	Mini gas station	2018	Sales of Pertalite gasoline	Suspended
3	Juice bar	2019	Drinks, coffee, and snacks	Closed
4	MSME Standbooth	2024	Booth rental Rp200.000/month for local MSMEs lokal	Active and Growing

Source: BUMDes Maju Bersama, 2026 (data compiled by the researcher)

Based on Table 1 above, of the four business units previously operated, two have now ceased operations. The Waserda unit remains and continues to operate actively, while the Standbooth unit has shown positive progress.

In general, the existence of BUMDes has provided significant benefits, such as easier access to daily necessities and employment. The MSME Standbooth, launched in March 2024, has shown positive progress. This unit was created to meet the needs of local businesses seeking affordable business space. Market response has been very positive, as evidenced by the fact that 9 out of 10 booths have been rented by local businesses. The treasurer of BUMDes Maju Bersama reported a fairly clear picture of BUM Des Maju Bersama's current financial condition, stating:

"The BUMDes' current financial condition is still stable, although it cannot be said to be good. From the report I made, total revenue this year reached Rp 49,599,000, with expenses of Rp 38,667,000, so there is still some profit left. However, there is a decrease compared to what we expected, especially since the Mini Gas Station is no longer operating. This has quite an impact on BUMDes' income." (interview, April 28, 2026).

Based on the interview results, it was found that the financial condition of BUM Des Maju Bersama was still in a fairly stable state because the income earned was still greater than the expenses. However, the cessation of Mini Gas Station operations since December 2025 due to limited oil supplies had a significant impact on BUMDes' finances. In addition, Coffee Jus was also closed in the same month due to the continued decline in the number of buyers until the income earned was no longer able to cover operational costs. Even so, the presence of the Stand Booth helped offset some of these losses by contributing a fixed income of IDR 1,800,000 per month and successfully answered the real needs of local MSMEs who needed business space at an affordable cost. The following is the condition of the stand booth in May 2026.

Table 2: Standbooth Status for May 2026

No	Types of Businesses,	Number of Booths
1	side dishes	2
2	kebabs and toasted bread	2
3	Cireng and Dimsum	2
4	Grilled Seafood	1
5	iced tea, and other beverages	2
	Total	9

Source: BUMDes Maju Bersama, 2026

The stand booth conditions indicated active business activity, with nine occupied stands and various types of businesses operating, empowering the local community. This aligns with the findings of Saputri dan Istiqomah (2023) who identified the need for adaptation strategies that impact the sustainability of BUMDes. Similarly, Feriyani & Suwandi (2023) stated that low innovation in implementation is one of the factors hampering the effectiveness of BUM Des management. Meanwhile, the success of the MSME Standbooth unit demonstrates that BUMDes Maju Bersama has the ability to respond to community needs when planning is carried out more precisely and contextually. This finding supports Octaviani (2022) view that the effectiveness of BUMDes implementation is greatly influenced by the management's ability to build collaboration with various parties and adapt to the dynamics of community needs.

Control of the Maju Bersama Village-Owned Enterprise

The management of the Maju Bersama Village-Owned Enterprise is carried out through several formal channels. The Commissioners receive financial reports and activity reports from the Director at least once a year at the BUM Des General Meeting, while the Supervisors monitor through audits of financial reports and direct field observations. However, this has not been implemented optimally. The Commissioners acknowledged that:

"Evaluations have been conducted more situationally, for example, before the annual report is prepared. We have held the Village-Owned Enterprises Annual Meeting to evaluate performance and develop future plans, and the Treasurer prepares financial reports for each period" (Interview, May 4, 2026).

Not only that, in terms of financial reporting, the supervisor of BUMDes Maju Bersama also added that:

..... Reports are usually only completed towards the end of the year or when the BUMDes annual meeting is held." (interview, April 28, 2026).

This leads to operational issues that cannot be identified early, resulting in delayed resolution and only occurring after the problem has arisen. Reporting, which should ideally be done every semester, is not consistently conducted. However, when urgent problems are identified in BUM Des management, the Commissioners and Supervisors of BUM Des Maju

Bersama take swift action, ranging from direct discussions with the Director, meetings with all administrators, to the involvement of the Village Consultative Body and community leaders in joint deliberations. However, evaluation planning and recommendations need to be strengthened to provide input for BUM Des in developing its business in order to realize the independence and welfare of the Suka Maju Village community.

4. CONCLUSION

In general, the management of the Maju Bersama Village-Owned Enterprise (BUMDes) in Suka Maju Village, Tapung Hilir District, Kampar Regency, has been running quite well in accordance with the mechanisms and requirements of applicable laws and regulations. However, the managerial aspect has not been running optimally. The planning aspect has been prepared in a participatory manner, but technically it is still inadequate. Formal organization has been implemented, but managerial capacity, commitment, and coordination between administrators remain weak. The implementation and execution aspects of efforts to improve the village economy have been running quite well and have had an impact but still need improvement. Finally, the control aspect is situational and unplanned, so the results are not significantly measurable and beneficial for the Maju Bersama Village-Owned Enterprise.

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