



# Asset Management Through Village Owned Enterprises (Case Study of Dayeuhuhur Village, Ganeas District, Sumedang Regency)

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## Abstract

This research is motivated by the problems that have arisen in Dayeuhluhur Village, Ganeas District, Sumedang Regency, namely the stagnant economic development in the region. Seeing these problems the Dayeuhluhur Village Government created BUMDes to manage existing assets and develop the village's economic potential. However, until now, as time goes by, BUMDes of Dayeuhluhur Village still have not received maximum results. Based on the results of the researchers' observations, there is still not optimal asset management by BUMDes Dayeuhluhur due to several obstacles, such as empowering the community, lack of human resources, and the small number of business fields being carried out. With the problems and obstacles that have been seen, researchers conducted research that aims to be material for evaluating and increasing the role of BUMDes in managing village assets. This research is a research with qualitative methods and descriptive analysis. This study measures the implementation dimensions, influencing factors, and the results of existing activities in implementing the role of BUMDes in managing village assets. The research results show not yet optimal in several dimensions such as activity plans, management performance, and community participation.

**Keyword** : *Assets, BUMDes, Community.*

## 1. INTRODUCTION

The brief definition of assets is important property owned by a person or a corporate body. Republic of Indonesia Government Regulation No. 24 of 2005 states that the definition of assets is categorized into current asset (current assets) and non-current (non-current assets). Likewise, village assets are one of the results of village assets that must be managed and developed. Village assets handed over to Village-Owned Enterprises (BUMDes) are the result of village capital participation. However, in practice there are also village assets that are only given management rights by the village to BUMDes, meaning not through the capital participation mechanism through the APBDesa.

As for asset management itself, it is not only the government's obligation but from various parties such as the community, which is an important component in national development, especially in the current era of globalization. Indonesia, with all the advantages it has, is still unable to be consistent in taking advantage of these positive things, of course, for various reasons that we can examine together. The issue of human resources (HR) is always discussed and debated, because it is considered a key factor in the direction of a country's development. Coupled with the fact that the



natural resources that we have are very abundant with all their respective potentials. Solutions that later emerged such as Community Empowerment, because it was felt to be in accordance with the need for human resource development, however, the community apart from being a supporting factor could also be an obstacle to the speed of managing existing assets. Optimization of resources, both human and natural and all potentials are very important in this regard.

Community Empowerment can be an alternative development approach that has so far tended to be centralized, therefore the government must be able to explore, manage and foster communities to achieve potential that will be useful in managing village assets. One of them is through Village-Owned Enterprises which are engaged in the home-based business sector, street vendors, youth, and village communities who need separate handling/management from the government related to improving the quality of the resources they have, which in turn will encourage an increase in business income so that able to contribute to economic growth and regional revenue receipts.

One of the efforts to realize this goal is the establishment of Village Owned Enterprises (BUMDes) based on the Law Number 32 of 2004 concerning Regional Government Article 213 paragraph (1) states that "Villages can establish village-owned enterprises according to the needs and potential of the village" and is also stated in Government Regulation (PP) Number 71 of 2005 concerning Villages. BUMDes itself has benefits that are in line with the objectives of establishing BUMDes itself, as stated in Article 3 of Permendesa PD TT No. 4 of 2015. Coupled with the passing of Law Number 11 of 2020 concerning Job Creation, BUMDes have been legally declared as legal entities. That way, BUMDes has the flexibility to collaborate with a number of partners in business development.

In connection with this description, Dayeuhluhur Village, Ganeas District, Sumedang Regency has a BUMDes which was established in 2021 under the name "Silih Wangi", which has the role of managing assets and helping to improve the economy in the village in various business fields in Dayeuhluhur Village. It is stated in the Village Regulation that BUMDes have capital, which mostly comes from the village and is managed independently by the community and BUMDes administrators. But for BUMDes in Dayeuhluhur Village itself there are still obstacles cause BUMDes yet can run maximum function, including:

- a) community empowerment for BUMDes;
- b) lack of human resources;
- c) and still at least the business sector is run.

One of these obstacles arises due to a lack of public awareness, both in seeing the role of BUMDes and in seeing the existing business opportunities. Recognizing the important role of BUMDes for community empowerment, it is necessary to hold a discussion regarding Asset Management Through Village-Owned Enterprises. Of the obstacles that occur, BUMDes will definitely carry out strategies to convince the community, by socializing with the community, developing community potential, developing entrepreneurial potential, using digital media, and so on. That way BUMDes will find it easier to manage assets in order to increase welfare. Based on this description, the authors are



interested in conducting research with the title "Asset Management Through Village Owned Enterprises (Case Study of Dayeuhluhur Village, Ganeas District, West Bandung Regency)".

## 2. METHOD

Qualitative research methods as "research methods used to examine natural object conditions (as opposed to experiments) where researchers are key instruments, data collection techniques are carried out by triangulation (combined), data analysis is inductive, and qualitative research results emphasize meaning rather than generalization(Sugiyono, 2009).

This research uses a qualitative approach with the type of research is a descriptive study. With data sources distinguished on primary data sources and secondary data sources. Primary data sources were obtained through in-depth interviews with informants. In-depth interviews were conducted to obtain primary data with BUMDes, village administrators, and several Dayeuhluhur village communities. Meanwhile, secondary data sources are documentation and official archives that can support research results. To obtain secondary data, it was carried out by reviewing several documents related to the Dayeuhluhur Village Owned Enterprise (BUMDes) program. Qualitative data analysis is an effort made by working with data, organizing data, sorting it out, looking for and finding patterns, finding what is important to report as research results. The data analysis technique in this study refers to Milles & Huberman in (Sugiyono, 2009) which is divided into three steps, namely data reduction, data presentation, and conclusion.

## 3. RESULTS AND DISCUSSION

This study provides an overview of the results of data collection in the field regarding the role of village-owned enterprises (BUMDes) in managing assets in Dayeuhluhur Village, Ganeas District, Sumedang Regency. The role here is a dynamic aspect of position, which means that if a person has carried out the rights and obligations according to the position or position, then he has carried out a role. Community empowerment itself will go through a learning process with stages in order to achieve the desired goals.

Dayeuhluhur Village-Owned Enterprises (BUMDes) themselves have objectives based on Dayeuhluhur Village Regulation Number 5 Article 2 point a, namely conducting business activities, as well as developing investment and economic productivity, and Village potential. Furthermore, BUMDes Dayeuhluhur has also been equipped with a work program, household statutes, village regulations, which are in accordance with the laws and regulations that are currently in force.



## Asset Management Through BUMDes

The implementation of Village-Owned Enterprise Asset Management is divided into several points, namely as follows:

### 1) Activity plan

BUMDes Dayeuhluhur already has a structured plan. the plan is contained in the BUMDes work program for the 2021 fiscal year. BUMDes determines to establish three types of business fields, namely the water refilling industry, fertilizer retail trade and pest eradication, finally the construction of civil buildings for clean water management. With the establishment of these three types of business fields, it is hoped that it will facilitate the achievement of the objectives to be achieved. Based on the activity plan in Dayeuhluhur BUMDes it has not been able to run as expected because the community still thinks that partnering with or dealing with BUMDes does not produce promising benefits. This assumption hinders the activity plan that has been made from the beginning and has not yet found the best alternative solution to the problem.

Some of the methods used by the BUMDes board to change people's perceptions are still limited to socialization, and even then it is still word of mouth (informal) not in the form of a formal forum. The development of activity plans and the organization of their implementation have not been carried out by BUMDes management, where indeed they have created three types of business fields but for the Micro small and Medium Enterprises sector which is mentioned in the mission of establishing BUMDes has still not been touched. For the implementation of the activity plans for the three types of existing business fields, they are equipped with a daily, weekly and monthly schedule of activities or pickets, with changes to the schedule if necessary.

### 1) Formation of Managers

The establishment of the Dayeuhluhur BUMDes management was determined in a village meeting held by the village government by looking at certain criteria needed by the BUMDes management. The selection is made in a village meeting because it will relating to the use of village funds and the development of community potential. BUMDes Dayeuhluhur itself is managed by 11 administrators who serve as advisors, supervisors, directors, secretaries, treasurers, unit heads, and unit employees. The eleven people are required to play an active role in carrying out BUMDes Dayeuhluhur activities for the next period, the appointment of BUMDes management is deemed appropriate to the needs and expertise in their respective fields, it remains only to develop the implementation of activities to achieve the stated goals. After the formation of the management, BUMDes immediately tried to legalize their institutions to the Ministry of Law and Human Rights (Ministry of Law and Human Rights) for the benefit of file archives and opening investment opportunities from outsiders, because funds from villages were limited it was felt necessary to increase capital for the development and sustainability of BUMDes in the future.



### 3) Routine Activities

The routine activities of Dayeuhluhur BUMDes itself are still related to the implementation of three types of existing business fields. The refill water industry (water depot) is the most visible with a work schedule from Monday to Saturday starting at 09.00 WIB - 17.00 WIB, for retail fertilizer sales and water construction activities are carried out to adjust when needed but for evaluations a weekly meeting is always held followed by a meeting monthly. Socialization is rarely carried out because it often conflicts with the schedule of the community, the majority of whom spend their daily activities in the garden/rice fields. The development of other business fields has been planned but has been constrained by one thing or another so that it has not been implemented.

The government makes policies in the form of economic institutions at the rural level, namely BUMDes. The purpose of BUMDes itself is to try to increase the empowerment of rural communities in economic development, which has not been very beneficial in Dayeuhluhur Village itself. This happened due to the emergence of constraints-constraints that hinder the performance of BUMDes in achieving the desired goals, these obstacles include:

#### a. Community empowerment for BUMDes

There is not yet one understanding of the community and BUMDes is one of the main obstacles. Then the lack of experience, skills, knowledge and concepts by the implementers of Dayeuhluhur BUMDes activities is an additional factor for the lack of community empowerment for BUMDes.

#### b. Lack of human resources

According to Sunyoto quoting Marihot Tua in Ajabar (2020: 5) human resources are activities carried out to stimulate, develop, motivate, and maintain high performance in organizations. The impact of the lack of community empowerment, Dayeuhluhur BUMDes is lacking in human resources with only a few people, expectations for intensive development and work cycles have not yet been implemented. This also shows the lack of interest from the community, on the one hand the Dayeuhluhur BUMDes are still experiencing difficulties in socialization because they collide with the behavior patterns of the people who are still traditional.

#### c. At least the business sector is run

Referring to the mission of BUMDes Dayeuhluhur, one of which is to develop UMKM for rural communities, it has not been fulfilled, because the existing business units have not been included in the development of the village's economic potential. BUMDes themselves want to start developing the potential of existing MSMEs, but due to a lack of human resources, they are confused about where to start, plus the existing human resources are already intended for the tasks and obligations set at the beginning of the establishment of this institution. This is the reason why there are still very few business fields run by BUMDes. On the other hand, these obstacles have caused the community to not



be fully interested in working with BUMDes Dayeuhluhur because they feel that the benefits have not been seen yet.

## Development Strategy

With the emergence of obstacles, a strategy is needed to overcome them, the BUMDes strategy itself in overcoming the obstacles to Asset Management in Dayeuhluhur Village is related to the various obstacles that have been stated previously.

### 1) Development strategy related to community empowerment for BUMDes

A formal or informal forum is created between the village community and the BUMDes to create an understanding of the functions and objectives of establishing a BUMDes, with an understanding that has become one, it is felt that it will be easier to implement all programs made because community welfare is the main goal.

### 2) Development strategies related to the lack of human resources

By holding outreach to the community that the importance of human resources is in the running of an institution or organization, after seeing that the main target is the general public then it is changed to village youth / youth organizations, who are felt to still have a lot of free time and absorb information more quickly so that it is possible more people will partner with BUMDes Dayeuhluhur.

**Figure 1. Digital Literacy Workshop**



Source: Autor, 2022



### 3) Development strategy related to at least the business sector being carried out

Opening new business fields with a focus on developing the potential of Micro small and Medium Enterprises in Dayeuhluhur Village, where the results of Micro small and Medium Enterprises which are usually sold retail at low prices are modified in terms of packaging and quality product so as to increase the selling price. Besides that, sales of Micro small and Medium Enterprises products were also encouraged not only in small stalls, but also on a small scale basisonline with shop manufacture inmarket place Shopee and media utilization. social (ecommerce) which is expected to expand the Micro small and Medium Enterprises market network in Dayeuhluhur Village.

**Figure 2. Product Branding**



Source: Autor, 2022

**Figure 3. E-commerce**



Source: Autor, 2022



Based on this, we can see that UMKM Dayeuhluhur Village has an important role that needs to be managed properly, so that it can improve the local economy, which provides benefits for the local community. Of course, this needs special attention from the local government, to encourage Village Micro small and Medium Enterprises to be more productive.

#### 4. CONCLUSION

Based on the results of the research and discussion examined by researchers related to Asset Management Through Village-Owned Enterprises, the following conclusions can be drawn:

- 1) Asset Management Through Village Owned Enterprises (Case Study of Dayeuhuhur Village, Ganeas District, Sumedang Regency) is still not optimal.
- 2) Factors that hinder Asset Management Through Village-Owned Enterprises (Case Study of Dayeuhuhur Village, Ganeas District, Sumedang Regency) include community empowerment obstacles for BUMDes, lack of human resources, and few business fields being run.
- 3) The strategy implemented in overcoming obstacles to asset management through village-owned enterprises (Case Study of Dayeuhuhur Village, Ganeas District, Sumedang Regency), includes creating forums for the community and BUMDes, outreach to the community, and developing digital-based MSMEs (e-commerce).

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