

## **An Analysis of The Role of Village-Owned Enterprises (Bumdes) in Boosting The Economy of The Village Community and Village-Generated Revenue (Pades) in Kedakas Village, Tayan Hulu Subdistrict, Sanggau Regency**

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### **Keywords**

bumdes, community economy, pades, village management

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### **Abstract**

This study aims to analyze the role of Village-Owned Enterprises (Badan Usaha Milik Desa/BUMDes) in improving the community's economy and Village Original Income (Pendapatan Asli Desa/PADes) in Kedakas Village, Tayan Hulu District, Sanggau Regency. This research is motivated by the suboptimal management of village potential, which has resulted in limited contributions to PADes and community welfare. The method used is a qualitative approach with data collection techniques comprising interviews, observations, and documentation, with informants consisting of the village head, BUMDes managers, village officials, and community members. The results of the study show that BUMDes have operated several business units, including oil palm fresh fruit bunch management, rental services, and food security enterprises, which have had a positive impact on the community's economy, particularly for those directly involved. BUMDes have also contributed to PADes, although these contributions remain limited. The principles of transparency, accountability, participation, and professionalism have begun to be implemented, but have not yet been applied optimally. Supporting factors include village government support, community participation, and available village potential, while inhibiting factors include limited capital, low human resource capacity, and business competition. It is concluded that BUMDes play an important role, but still require more optimal management so that the benefits can be felt more broadly and sustainably.

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### **INTRODUCTION**

Juridically, strengthening the village economy through Village-Owned Enterprises (BUMDes) has a strong legal basis in the Indonesian legal system. Arrangements regarding villages are comprehensively regulated in Law Number 6 of 2014 concerning Villages which affirms that villages have the authority to regulate and manage their interests based on the rights of origin and local authority on a village scale. In the law, villages are given space to form BUMDes as an effort to improve the village economy and community income. This provision shows that the establishment of BUMDes is not just an administrative policy, but a constitutional mandate that aims to strengthen village independence. Through these regulations, villages are given legitimacy to manage local economic potential independently and professionally. Thus, the existence of BUMDes has a clear and strategic legal basis in national development.

The strengthening of BUMDes regulations is further emphasized through Law Number 11 of 2020 concerning Job Creation, which was then followed up with Government Regulation Number 11 of 2021 concerning Village-Owned Enterprises. In the government regulation, it is emphasized that BUMDes is a legal entity established by villages and/or together with villages to manage businesses, utilize assets, develop investments, and provide general services for the

welfare of village communities. The status of this legal entity strengthens the position of BUMDes as a professional economic entity and has legal certainty in carrying out its business activities. In addition, the regulation also regulates the principles of BUMDes governance which include professionalism, transparency, accountability, participation, and sustainability. This provision shows that the management of BUMDes must be carried out systematically and cannot be carried out conventionally without adequate management. Therefore, the aspect of professionalism is a normative demand in the management of BUMDes.

In addition to the regulation regarding BUMDes, village asset management also has its own legal basis that must be considered in order to optimize PADes. Provisions regarding village financial and asset management are regulated in the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management which emphasizes the principles of transparency, accountability, participation, as well as budget order and discipline. This regulation stipulates that all village assets must be managed effectively and efficiently to support the implementation of government and village development. In the context of BUMDes, village assets can be used as capital participation that is managed to generate income for the village. However, without professional management and an orderly administrative system, village assets have the potential to not make an optimal contribution to PADes. Therefore, the synergy between village financial regulations and BUMDes governance is an important factor in improving village economic performance.

Technical guidelines regarding the governance of BUMDes are also strengthened through various operational guidelines, one of which is formulated by Suparji (2019), the guidelines emphasize the importance of a clear organizational structure, professional division of duties, and a transparent financial reporting system. Principle *Good Governance* is the main foundation in ensuring the sustainability of BUMDes businesses and accountability to the village community. From a governance perspective, the success of BUMDes is not only determined by the amount of capital owned, but also by the quality of management and the integrity of its managers. Thus, regulatory and governance aspects are the main foundation in realizing BUMDes that contribute significantly to the improvement of PADes.

Research conducted by Avrida & Praptitorini (2024) shows that BUMDes have a positive and significant influence on the increase in PADes. The case study in Pejawaran District, Banjarnegara Regency emphasized that professionalism in village asset management is a key factor in increasing the contribution of BUMDes to village income. The results of this study show that the better the governance and optimization of village assets, the greater the increase in PADes produced. These findings strengthen the argument that BUMDes is not just an institutional formality, but a strategic instrument in strengthening village fiscal capacity. Thus, professional management is the main prerequisite for the success of BUMDes.

In addition to influencing PADes, BUMDes also have a contribution to the development of the village economy more broadly. Research Squirrels (2025) shows that effective management of BUMDes has a significant effect on increasing people's economic activities. The results of the study stated that the existence of BUMDes business units is able to encourage the growth of community micro businesses and expand employment at the village level. This condition shows that BUMDes has a dual role, namely as a generator of village income and as a facilitator of community economic development. Thus, the success of BUMDes is not only measured by the amount of financial benefits, but also by its impact on the welfare of the village community.

Empirically, the role of BUMDes in village development is also affirmed by Ultari & Khoirunurrofik (2024) This study shows that BUMDes contribute to village development through increasing community economic participation and strengthening village institutions. The results of the empirical analysis indicate that villages that have active BUMDes tend to have a better level of economic development than villages that are not optimal in managing

BUMDes. These findings reinforce the view that BUMDes are an important instrument in encouraging development based on local potential. Therefore, strengthening the governance of BUMDes is an important agenda in village development policies.

The role of BUMDes in community economic empowerment is also strengthened by research Ridhowati & Ratnasih (2024), this study also confirms that BUMDes are able to increase community income through the development of local resource-based businesses and village business partnerships. In addition, the study Safitri, Daryono, & Suchaina (2025) shows that the existence of BUMDes can create new job opportunities and increase the economic productivity of rural communities. The results of the study show that BUMDes have great potential in supporting village economic independence if managed professionally and participalologically. Thus, optimizing the role of BUMDes is an urgent need in the context of sustainable village development.

Kedakas Village is one of the villages with considerable potential in natural and human resources, promising for development as a local economic base. This potential encompasses the agriculture, plantation, and community micro-business sectors, which can still be enhanced in value through more organized management. Additionally, the village possesses assets that could serve as sources of income, both in the form of village treasury land and other economic facilities. Structurally, the village has established Village-Owned Enterprises (BUMDes) as instruments to drive the local economy. The existence of BUMDes is expected to serve as a forum for managing village potential productively and sustainably. However, optimizing this potential still requires strengthening management and governance aspects.

Although the village has considerable potential, the utilization of these resources faces various limitations, both in terms of management capacity and the effectiveness of organizing village businesses. The development of economic potential has not yet been fully integrated into an institutional system capable of generating sustainable added value. In this context, BUMDes should act as a link between local economic potential and increased village income through professional, transparent, and accountable business management. Therefore, clear mapping is required regarding the extent to which village potential and assets have been productively managed and their contribution to increasing Village Original Income (PADes).

The Kedakas Village BUMDes business unit is operated to support the economic needs of the community while increasing village income. Several business units developed are oriented towards serving the basic needs of the community and leveraging the village's local potential. Conceptually, the establishment of this business unit aligns with the mandate of Law Number 6 of 2014 concerning Villages, which grants villages the authority to manage businesses and assets for community welfare. However, in practice, challenges persist related to limited capital, human resources, management professionalism, administrative systems, and the optimization of assets used as capital participation.

These challenges pertain to managerial capacity and the management of village assets, which have not been optimally utilized to generate economic added value. Furthermore, the application of professionalism, transparency, and accountability principles in business management still requires reinforcement. Limited innovation in developing business units that are adaptive to market needs is also an inhibiting factor. Consequently, the role of BUMDes as an instrument to increase fiscal independence and drive the village economy remains insufficiently strong. Therefore, empirical analysis is necessary to assess the impact of BUMDes management, asset management professionalism, and asset operational optimization on PADes in Kedakas Village.

This research is essential because Kedakas Village possesses considerable economic potential that has not yet been fully realized in the form of economic improvement and PADes. Analyzing the influence of BUMDes management and village asset management is needed to identify factors affecting the effectiveness of village economic performance. Additionally, this

study provides an objective picture of the real condition of BUMDes management and its contribution to village fiscal independence. The research results are expected to offer strategic recommendations for the village government to improve village business and asset management systems. Thus, the study is not only academic but also carries practical implications for strengthening the economy of Kedakas Village.

An in-depth study of BUMDes management, village asset management professionalism, and the optimization of asset operations is necessary because these three aspects are strategic factors in achieving village economic independence. Normatively, regulations grant villages broad authority to manage businesses and assets independently. Empirically, however, not all villages have optimized this authority to achieve significant increases in PADes. Therefore, this study seeks to analyze and understand the management practices of BUMDes and the dynamics of village asset management in Kedakas Village. This approach provides a comprehensive empirical understanding of BUMDes management realities and the challenges faced in efforts to increase village income. With measurable analysis, BUMDes management policies can be more effectively directed and data-driven.

The contribution of this research lies in integrating three key aspects—BUMDes management, village asset management professionalism, and optimization of asset operations—into a single analytical model of PADes. Previous research tends to discuss the role of BUMDes in general, but few have explored in depth the management practices and dynamics of asset management professionalism in the context of specific villages. Therefore, this research is expected to fill the research gap by providing a more comprehensive analysis. Additionally, the findings can serve as a reference for other village governments in improving BUMDes management effectiveness.

The objectives of this research focus on understanding and evaluating the role and management of BUMDes in Kedakas Village, Tayan Hulu District, Sanggau Regency. Specifically, the study aims to explore how BUMDes contributes to improving the community's economy and enhancing Village Original Income (PADes). Furthermore, the research examines the implementation of transparency, accountability, participation, and professionalism principles in BUMDes management. Beyond operational aspects, the study also investigates supporting and inhibiting factors influencing BUMDes activities and assesses their impact on both community economic welfare and village revenue generation. Through this comprehensive approach, the research intends to provide a clear picture of BUMDes effectiveness, governance practices, and broader implications for local economic development.

## **RESEARCH METHODS**

### **Types of Research**

This research is categorized as qualitative research with a descriptive approach. This approach is used to analyze, describe, and describe in depth the conditions and phenomena that occur in Village-Owned Enterprises (BUMDes) in Kedakas Village, Tayan Hulu District, Sanggau Regency. The data obtained was analyzed based on a pre-arranged frame of mind, resulting in conclusions that were in accordance with the focus of the research.

In qualitative descriptive research, the researcher seeks to understand the condition of the research object as it is without manipulating the variables being studied. Researchers only observe, record, and describe facts found in the field, then present them in the form of systematic and objective research reports. According to Sugiyono (2021), qualitative research is used to examine the natural conditions of objects, where researchers play a key role as a key instrument in data collection and analysis.

Fadli (2021) Explained that qualitative research is a series of research activities that aim to understand social or humanitarian phenomena through the presentation of comprehensive

and in-depth descriptions in the form of words. This research involves collecting data from informants directly in the context of a natural environment. The goal is to understand the meaning, process, and social interaction that occurs, as well as build a complete understanding of the problem being researched.

Thus, this study uses a descriptive qualitative approach to obtain an in-depth picture of the role of BUMDes in improving the community's economy and Village Original Income (PADes) in Kedakas Village.

### **Presence of Researchers**

In qualitative research, the presence of researchers is the main instrument in the process of data collection and analysis. The researcher plays a direct role in observing, interviewing, and digging up information from informants related to the role of Village-Owned Enterprises (BUMDes) in Kedakas Village, Tayan Hulu District, Sanggau Regency.

The presence of researchers in the field aims to obtain in-depth and accurate data through direct interaction with informants, such as village heads, BUMDes administrators, village officials, and communities involved in BUMDes activities. In this process, the researcher seeks to build good communication, maintain objectivity, and position himself as a neutral observer without affecting ongoing conditions or activities.

As a key instrument, researchers observed the activities of BUMDes, conducted direct interviews, and collected documents relevant to the research. The presence of researchers is carried out openly by first asking permission from related parties so that the research process runs ethically and in accordance with applicable procedures.

Thus, the presence of researchers in the field is an important part of obtaining valid, in-depth, and real-world data regarding the role of BUMDes in improving the community's economy and Village Original Income (PADes).

### **Research Location**

This research was carried out in Kedakas Village, Tayan Hulu District, Sanggau Regency. The selection of the research location is based on the consideration that Kedakas Village has Village-Owned Enterprises (BUMDes) that are active in carrying out village business activities and play a role in managing local economic potential.

In addition, this village is considered relevant to the focus of research that analyzes the role of BUMDes in improving the community's economy and Village Original Income (PADes). The existence of BUMDes business units in Kedakas Village is the right object to examine how BUMDes contribute to strengthening the village economy and its impact on increasing village income.

The selection of the location also considers aspects of data accessibility, the availability of informants, and the suitability of field conditions with the problems being studied. Thus, Kedakas Village was chosen as the research location because it is considered able to provide in-depth and relevant data related to the role of BUMDes in village economic development.

### **Research Participants**

Participants in this study are individuals who are considered to have knowledge, experience, and direct involvement with the management and implementation of Village-Owned Enterprises (BUMDes) activities in Kedakas Village, Tayan Hulu District, Sanggau Regency. The selection of participants was carried out by purposive sampling, which is based on certain considerations that are in accordance with the needs and focus of the research.

The participants in this study include:

1. The Head of Kedakas Village, as the person in charge of policy and development of BUMDes.
2. BUMDes management (chairman, secretary, treasurer, and business unit manager), as a party directly involved in business operations and management.
3. Village apparatus related to village financial management.

4. People who are involved or feel the impact of the existence of BUMDes, both as workers, and beneficiaries.

The participants were chosen because they were considered to be able to provide in-depth information about the role of BUMDes in improving the community's economy and Village Original Income (PADes). In the data collection process, researchers conducted direct and in-depth interviews to obtain a comprehensive picture of the phenomenon being studied.

By involving relevant participants, this research is expected to be able to produce accurate, objective, and relevant data in accordance with real conditions in the field.

### **Data Collection Techniques**

Data collection techniques are a very important stage in research because their main goal is to obtain information that is accurate and relevant to the focus of the research. Without a proper understanding of data collection techniques, researchers will not be able to produce data that is in accordance with established scientific standards. Therefore, this study uses several data collection techniques as follows:

#### **Observations**

Observation is a data collection technique that is carried out by directly observing activities or phenomena that occur at the research site. In this study, observations were carried out at BUMDes in Kedakas Village, Sanggau Regency, to see firsthand how the business management process, interaction between managers, and operational activities related to the role of BUMDes in improving the community economy and Village Original Income (PADes). Through observation, researchers obtained a real picture of the conditions and practices that took place in the field.

#### **Interview**

The interviews were conducted to obtain in-depth information from informants who were directly involved in the management and implementation of BUMDes activities. Interviews are a direct question and answer process between researchers and informants using pre-arranged interview guidelines. This technique allows researchers to explore the views, experiences, and understanding of informants regarding the role of BUMDes to improve the community's economy and PADes.

#### **Documentation**

Documentation is a data collection technique that is carried out by collecting and studying documents relevant to research. These documents can be in the form of BUMDes financial statements, village regulations, administrative archives, business activity data, and other documents related to the research topic. Documentation data is used to strengthen the results of observations and interviews so that more complete and accurate information is obtained.

#### **Research Informant**

In this study, the researcher determined three groups of informants to obtain comprehensive data. The first group is the village apparatus, especially the Village Head, as the party who has the authority and responsibility for village policies. The second group is BUMDes Management and BUMDes business unit managers who are directly involved in business operations and management. The third group is village officials related to village financial management and the fourth group is people who cooperate or are involved in BUMDes activities, both as business partners and beneficiaries. The selection of informants is carried out based on considerations of relevance and direct involvement with the research object.

#### **Data Collection Instruments**

In qualitative research, the main instrument of data collection is the researcher himself. Researchers act as *human instruments* that directly collect, interpret, and analyze data in the

field. Sensitivity, communication skills, and researchers' understanding of research problems are important factors in obtaining accurate and in-depth data.

To support the data collection process, the researcher also used several supporting instruments, namely:

### **Observation Guidelines**

Observation guidelines are used as a reference in observing the activities of BUMDes. This guideline contains the aspects observed, such as business operational activities, interaction patterns between managers, community participation, and the condition of supporting facilities and infrastructure.

### **Interview Guidelines**

The interview guidelines contain a list of questions arranged based on research focus and indicators. The questions are semi-structured to allow the researcher to dig deeper into the information according to the answers given by the informant. These guidelines help maintain consistency and direction of discussion during the interview process.

### **Recorders and Field Records**

Recording devices are used to record the results of interviews with the informant's consent, while field records are used to record important things discovered during observations and interviews. These records include the field situation, the informant's expressions, and additional information that is not recorded verbally.

### **Documents and Archives**

Documents such as BUMDes financial statements, village regulations, and other administrative data are used as supporting instruments to strengthen and verify observation and interview data.

Using this instrument, researchers seek to obtain valid, in-depth, and relevant data in accordance with real conditions in the field, so as to be able to answer the formulation of problems regarding the role of BUMDes in improving the community economy and Village Original Income (PADes).

### **Data Analysis**

The data analysis in this study uses qualitative data analysis techniques. Qualitative data analysis is a systematic process of organizing, grouping, interpreting, and extracting meaning from data obtained through observation, interviews, and documentation.

According to Sugiyono (2021), data analysis in qualitative research is carried out from before entering the field, during the research process, until after the completion of data collection. This process is interactive and continues continuously until the data is considered saturated.

In this study, the data analysis technique refers to the interactive analysis model proposed by Miles et al., (2014) which consists of three main stages, namely:

### **Data Reduction**

Data reduction is the process of selecting, concentrating, simplifying, abstracting, and transforming raw data obtained from the field. At this stage, the researcher selects data that is relevant to the focus of the research, namely the role of BUMDes in improving the community's economy and Village Original Income (PADes), as well as its supporting and inhibiting factors. Irrelevant data are set aside, while important data are categorized by research theme.

### **Data Display**

The presentation of data is carried out in the form of narrative descriptions, matrices, tables, or charts to make it easier for researchers to understand the patterns of relationships between variables. In this study, data is presented in a descriptive-analytical form that illustrates the relationship between the role of BUMDes, the economic conditions of the community, and their contribution to PADes. The presentation of data helps researchers see trends, patterns, and cause-and-effect relationships more systematically.

### **Conclusion Drawing/Verification**

This stage is the process of interpreting the meaning of the data that has been analyzed. Conclusions in qualitative research are temporary in the early stages and will be stronger if supported by consistent evidence during the research process. Verification is carried out through triangulation of sources and techniques to ensure the validity of the data.

Using Miles and Huberman's interactive analysis model, this study analyzes in depth how BUMDes in Kedakas Village plays a role in encouraging community economic activities and increasing PADes, as well as identifying structural and social factors that affect the effectiveness of their roles. The analysis process is carried out systematically, continuously, and verified through triangulation so that the research results have a strong level of validity and credibility academically.

## **RESULTS AND DISCUSSION**

### **The Role of BUMDes to Improve the Community's Economy**

The results of the interviews indicate that BUMDes play a role in increasing people's income through the efficiency of the distribution chain and increasing the selling price of commodities. With a higher price difference, people get additional income that directly contributes to their economic condition.

Supported by data from the BUMDes Finance Manager related to the sale of FFB (Oil Palm Fruit Bunches) through BUMDes

**Table. 1 Community's FFB (Palm Fruit Bunches) sales table**

Yes	Name	Average Kg/month	Container Pricing	Prices of Bumdes/PKS	Remarks
1.	Marion	9000 kg	Rp. 2.850,-	Rp. 3.100,-	If you look at the price difference, there is a 9% increase in the community's economy with the existence of BUMDes
2.	Jais	5000 kg	Rp. 2.850,-	Rp. 3.100,-	
3.	Yan S	6000 kg	Rp. 2.850,-	Rp. 3.100,-	

Source : Document recording the names of people who sell FFB through BUMDes.

The data above is a sample of people who sell oil palm fruit bunches through BUMDes from a total of 95 households. Thus, it can be understood that the role of BUMDes in Kedakas Village in improving the community's economy has been seen in real terms, especially in opening market access and increasing community income. However, this role is still not optimal because it is influenced by the limited SPK quota from the company, the dominance of the economic sector in oil palm plantations, and the management of SPK by plasma plantation cooperatives.

Then in the food security business unit sector and tent rental services have not had an economic impact on the community and the village government. Therefore, it is necessary to strengthen the institutional capacity of BUMDes through improving management, financial systems, and expanding cooperation with other parties so that their contribution to improving the community's economy can be maximized.

### **The Role of BUMDes to Increase Village Original Income (PADes)**

Based on data on Kedakas Village's sources of income for 2023–2025, the contribution of Village Original Income (PADes) sourced from BUMDes is still relatively small compared to other sources of income. In 2023, PADes from BUMDes will be recorded at nil. In 2024, it will increase by Rp. 1,600,000 and in 2025 it will increase again to Rp. 5,000,000. However,

when compared to the Village Fund (DD) which in 2025 will reach Rp. 1,213,809,000 and the Village Fund Allocation (ADD) of Rp. 542,967,000, the contribution of BUMDes to the total village income is still very limited. This condition shows that the role of BUMDes as an instrument to increase village fiscal independence has not shown a significant contribution to the village revenue structure.

To see the operational performance of BUMDes in more detail, the following is presented data on the revenue of the BUMDes business unit of Kedakas Village for 2023–2025.

**Table 2. Kedakas Village BUMDes Business Unit Revenue in 2023–2025**

Yes	Units	Annual Revenue		
		2023	2024	2025
1	SPK Palm Fruit Bunches	Nil	IDR 144,000,000	IDR 192,000,000
2	Tent Rental Services	Nil	IDR 5,000,000	IDR 5,000,000
3	Food Security	Nil	Nil	IDR 6,000,000

Source : Kedakas BUMDes Revenue Realization Report for 2023–2025

Based on this data, it can be seen that several BUMDes business units have generated significant revenue, especially the SPK Bunches Sawit unit which in 2024 will earn Rp.144,000,000 and increase to Rp.192,000,000 in 2025. The tent rental and food security service units also show productive business activities. However, when compared to the relatively small contribution of PADes sourced from BUMDes, this condition shows a discrepancy between the achievement of operational income of business units and its contribution to village income. This phenomenon indicates that the management system, business product distribution mechanism, and financial governance of BUMDes have not been fully run effectively.

This shows that BUMDes have contributed to Village Original Income (PADes), but it has not been significant. This condition is influenced by various factors, such as limited capital, suboptimal human resource capacity, and small business scale.

If analyzed further, the management of BUMDes in Kedakas Village shows that structurally it has been well formed, but functionally it has not run optimally. BUMDes is still in the development stage, where the main focus is still on strengthening the organization and developing business units.

Thus, it can be concluded that the management of BUMDes in Kedakas Village has been running and is able to contribute to the Village Original Income (PADes), but it is still at a limited level. Therefore, improvements are needed in aspects of management, financial system, and human resource capacity so that BUMDes can develop more optimally and make a more significant contribution to improving PADes and the welfare of village communities.

### **Application of the Principles of Transparency, Accountability, Participation, and Professionalism in the Management of BUMDes**

In the management of Village-Owned Enterprises (BUMDes), the application of good *governance* principles such as transparency, accountability, participation, and professionalism is a very important aspect. These principles are the basis for creating effective, efficient, and effective management of BUMDes. Based on the results of interviews with various informants, it is known that the application of these principles in BUMDes in Kedakas Village has begun to be implemented, but it is not yet fully optimal.

## **Transparency**

Transparency in the management of BUMDes is related to information disclosure, especially in terms of financial management and business activities. Based on the results of the interview, it is known that the Kedakas Village BUMDes has regularly recorded and reported financial to the Village Government. This is as conveyed by the Chairman of BUMDes:

*"Financial recording is still done manually and simply, and reporting is done periodically to the Village Government."*

However, there are still weaknesses in the implementation of transparency, especially in a reporting system that is not well organized. This is strengthened by the statement of the Village Apparatus which states that:

*"There is still a need for improvement in the reporting system to be more transparent."*

The statement shows that transparency in the management of BUMDes has not run optimally. A manual recording system has the potential to cause data inaccuracies and does not fully support information disclosure to the public. In addition, the limitations in delivering information to the public are also an indicator that the principle of transparency has not been applied to the maximum.

## **Accountability**

Accountability is related to the ability of BUMDes managers to account for all business activities and financial management to interested parties, especially the village government and the community. Based on the results of the research, it is known that the Kedakas Village BUMDes has reported to the village government as a form of accountability.

However, the accountability system implemented is still not optimal. This is due to the lack of a standardized reporting system and the limited ability of human resources to prepare financial reports systematically and accurately. Thus, the accountability applied is still administrative and does not fully reflect the principles of good accountability.

If analyzed further, this condition has the potential to affect the level of public trust in the management of BUMDes. Therefore, improvements are needed in the reporting system and increased management capacity so that accountability can be applied more optimally.

## **Participation**

Community participation is one of the important factors in supporting the successful management of BUMDes. Based on the results of interviews with the community, it is known that some people are aware of the existence of BUMDes, but not all are actively involved in the business activities carried out.

Some people stated that they had worked with BUMDes and felt the benefits, but there were also people who had not been directly involved. This shows that the level of community participation is still uneven.

If analyzed, this condition can be caused by several factors, such as lack of socialization, limitations in the type of business run, and the lack of optimal efforts of BUMDes in involving the community. In fact, community participation is an important element in supporting the sustainability and development of BUMDes businesses.

Thus, it can be concluded that the principle of participation already exists in the management of BUMDes in Kedakas Village, but it still needs to be improved so that community involvement becomes wider and more even.

## **Professionalism**

Professionalism in the management of BUMDes is related to the ability of managers to run their business effectively, efficiently, and in accordance with good management principles. Based on the results of the interview, it is known that the level of professionalism of BUMDes managers in Kedakas Village is still not optimal.

This is as conveyed by the Chairman of BUMDes:  
*"The structure already exists, but the implementation still needs to be improved to be more professional."*

The statement shows that even though BUMDes have a clear organization structurally, there are still weaknesses in its implementation, especially in terms of business management and coordination between managers. This condition is inseparable from the limitations of human resources.

In addition, lack of training and experience in managing a business is also a factor that affects the low level of professionalism. As a result, business management has not run optimally and has not been able to provide maximum results.

Overall, the implementation of the principles of transparency, accountability, participation, and professionalism in the management of BUMDes in Kedakas Village has begun to be implemented, but it has not been running optimally. The four principles still face various obstacles, especially in the technical aspects of management, administrative systems, and human resource capacity.

In addition, there are differences of views between informants. BUMDes managers tend to assess that the system is already running even though it is still simple, while village officials highlight weaknesses in transparency and reporting aspects. Meanwhile, the community feels different benefits depending on their level of involvement in BUMDes activities.

Thus, it can be concluded that the application of the principle of *good governance* in the management of BUMDes in Kedakas Village is still in the development stage. Therefore, efforts are needed to improve the management system, financial transparency, and strengthen the capacity of human resources so that BUMDes can be managed in a more professional, transparent, and sustainable manner.

### **Supporting and Inhibiting Factors of BUMDes Management and Their Impact on the Community Economy and Village Original Income (PADes)**

In the management of Village-Owned Enterprises (BUMDes) in Kedakas Village, there are various factors that affect the success and obstacles in carrying out business activities. In addition, the existence of BUMDes also has an impact on the community's economy and Village Original Income (PADes). Based on the results of interviews with the Village Head, BUMDes managers, village officials, and the community, it can be identified the supporting factors, inhibiting factors, and impacts caused.

#### **Supporting Factors**

Supporting factors are aspects that help the smooth and development of BUMDes in running their business. Based on the results of the interview, it is known that there are several main factors that support the management of BUMDes.

The Chairman of BUMDes said that:

*"The supporting factors include support from the village government, community participation, and considerable village potential."*

Based on this statement, the supporting factors can be explained as follows:

#### **Village Government Support**

The village government provides support in the form of capital participation, coaching, and supervision. This support is the main foundation in running BUMDes operations, especially in the early stages of business formation and development.

#### **Community Participation**

Community participation can be seen from the involvement as service users, business partners, and workers in BUMDes business units. This shows that BUMDes have been accepted by the community, although the participation rate still needs to be increased so that the benefits are more evenly distributed.

### **Adequate Village Potential**

Kedakas Village has considerable natural resource potential, especially in the oil palm plantation sector. This potential is the main opportunity for BUMDes to develop local-based businesses, such as cooperation in the management of oil palm fruit bunches which make a significant contribution compared to other business units.

### **Inhibiting Factors**

In addition to supporting factors, there are also inhibiting factors that affect the management of BUMDes.

The Chairman of BUMDes stated that:

*"The inhibiting factors are limited capital, lack of competent human resources, and business competition."*

Based on this statement, the inhibiting factors can be explained as follows:

#### **Limited Business Capital**

Limited business capital is the main obstacle in the development of BUMDes. This leads to limited business scale and difficulty in expanding or diversifying businesses.

#### **Limited Human Resources (HR)**

BUMDes managers still have limitations in managerial and technical capabilities, so business management has not run optimally.

#### **Business Competition**

Competition with other business actors is a challenge for BUMDes, especially if it is not balanced with innovation and a good business development strategy.

### **Impact on the Community Economy**

The existence of BUMDes has an impact on the community's economy, especially in increasing income and business opportunities. Based on the results of the interviews, some people feel the benefits of the existence of BUMDes.

One of the communities stated that:

*"I work with BUMDes and it is quite helpful in increasing income."*

The statement shows that BUMDes have provided direct benefits, especially for the community involved in business activities. In addition, business units such as oil palm fruit bunch management and rental services also open economic opportunities for the community.

However, not all communities are directly involved in the formation or management. This is as conveyed by other communities:

*"I know there are BUMDes, but I have never been directly involved."*

This shows that the economic impact of BUMDes is still uneven. This condition can be caused by the limitations of the type of business and the lack of socialization to the community.

#### **Impact on Village Original Income (PADes)**

In addition to having an impact on the community, BUMDes also contribute to Village Original Income (PADes). Based on the results of the interview with the Village Head, it is known that the contribution is still relatively small.

The Village Head said that:

*"BUMDes have contributed to PADes, but it is still in a relatively small amount because the business is still in the development stage."*

This shows that BUMDes have become one of the sources of village income, although it is not significant. This condition is caused by business units that are still in the development stage and the contribution of each business unit has not been evenly distributed.

However, there is potential for an increase in the contribution of PADes, especially from the oil palm fruit bunches management business unit which shows an increase in income over time.

Based on the results of the analysis, it can be seen that the management of BUMDes in Kedakas Village is influenced by a combination of supporting and inhibiting factors.

Supporting factors such as village government support, community participation, and village potential are the main forces in the development of BUMDes. Meanwhile, inhibiting factors such as limited capital, limited human resources, and business competition are quite significant obstacles.

In terms of impact, BUMDes have made a positive contribution to the community's economy and PADes, but they are still not optimal and uneven. People who are directly involved tend to feel greater benefits, while those who are not involved have not felt a significant impact.

Thus, it can be concluded that the success of BUMDes management in Kedakas Village is highly determined by the ability to optimize supporting factors and overcome various existing obstacles. Therefore, it is necessary to increase the capacity of human resources, increase business capital, and innovate in business development so that BUMDes can develop optimally, sustainably, and make a greater contribution to community welfare and Village Original Income (PADes).

The discussion in this study aims to analyze the findings in the field related to the role of BUMDes in improving the community's economy and Village Original Income (PADes), as well as the application of management principles and the factors that influence them. The results of this research are then associated with previous theories and research.

### **The Role of BUMDes to Improve the Community**

The results of the study show that Village-Owned Enterprises (BUMDes) in Kedakas Village have contributed to improving the economy or community income, although this contribution is still not optimal. This condition is influenced by various factors, including the economic activities of the community that still depend on the oil palm plantation sector, the limited quota of Work Agreement (SPK) for oil palm fruit bunches from the company, and the management of SPK by plasma plantation cooperatives.

This is as conveyed by the Head of Kedakas Village who stated that:

*"The background of the establishment of BUMDes in Kedakas Village is because we see a considerable potential for the village, but it has not been managed optimally. In addition, the community still needs a forum to improve the economy, so BUMDes are formed as a solution to manage this potential."*

It was further strengthened by the community's perception that there was an increase in income after collaborating with BUMDes, as conveyed in the following interview:

*"For the increase in income and economy of the community who collaborate with BUMDes specifically to sell oil palm fruit bunches on average 7-9% because the price difference per kilogram of oil palm fruit if it is sold to a container and directly to an oil palm processing plant is Rp200 to Rp250, if we benchmark the price of oil palm fruit bunches in the factory is now Rp3,100/kg."*

From the results of interviews and BUMDes document data, it shows that there is an increase in the economy of the Kedakas village community by 9%. This finding is in line with research that states that BUMDes is one of the strategic instruments in improving the village economy and community welfare. BUMDes function as a driving force for the village economy through optimal management of local potential and resources (Dewi, 2014). In this context, the role of BUMDes in Kedakas Village also shows a similar function, namely as an institution that helps the community in accessing the market and increasing the economic value of plantation products.

In addition, the results of this study are also supported by research conducted by Abdul Gafur which shows that the role of BUMDes has a significant effect on improving the community's economy, with a strong significance value in statistical analysis (Gafur et al., 2025). This indicates that the better the role and management of BUMDes, the greater their contribution to increasing income and community welfare.

However, in contrast to the results of previous research which showed significant and optimal influence, the role of BUMDes in Kedakas Village still faces various limitations, so that its contribution to the improvement of the community's economy has not been maximized, this is supported by previous research that BUMDES has not been significant and optimal to increase income (Umar & Anggraeni, 2023). This shows that there is a gap between the potential and implementation of the role of BUMDes at the village level.

Thus, it can be concluded that the role of BUMDes in Kedakas Village has been able to contribute to improving the economy or community income, but it is still in the category of being quite good. Therefore, efforts are needed to improve the aspect of institutional management, expand cooperation with other factories, strengthen the financial system, and increase the capacity of human resources so that BUMDes can develop more optimally and make a more significant contribution to the economic improvement of the village community.

#### **The Role of BUMDes to Increase Village Original Income (PADes)**

The results of the study show that BUMDes in Kedakas Village have been able to generate profits and contribute to the Village Original Income (PADes), although it is still a relatively small amount. This shows that BUMDes has carried out its function as a village economic institution, but it has not been optimal in increasing village income.

According to Law Number 6 of 2014 concerning Villages, BUMDes was established with the aim of improving the village economy, optimizing village assets, and increasing PADes. Thus, the findings of this study are in line with the purpose of establishing BUMDes, although the implementation is still in the development stage.

Theoretically, good management of BUMDes must be able to generate sustainable profits and contribute to PADes. According to The Goddess (2014), BUMDes has a strategic role as a driving force for the village economy that can increase village income through local potential-based business management.

However, in this study, it was found that the contribution of BUMDes to PADes is still relatively small. This is due to limited capital, limited business types, and suboptimal management. This condition shows that BUMDes are still in the development stage and have not achieved maximum performance.

These findings are in line with research Hidayah et al., (2019) and Umar & Anggraeni, (2023) which states that many BUMDes in Indonesia are still in the early stages of development so they have not been able to make a significant contribution to PADes. In addition, the research Gafura et al., (2025) also shows that most BUMDes are still in the development stage, so their contribution to PADes is still limited.

Further, the research Tegila et al., (2026) explained that the success of BUMDes in increasing PADes is greatly influenced by the ability of business management and the diversification of business units that are run.

Thus, it can be concluded that the management of BUMDes in Kedakas Village still needs development, especially in increasing business scale, diversifying business units, and optimizing village potential in order to make a more significant contribution to PADes.

#### **Application of the Principles of Transparency, Accountability, Participation, and Professionalism**

The results of the study show that the principles of transparency, accountability, participation, and professionalism in the management of BUMDes in Kedakas Village have begun to be implemented, but they have not been running optimally. This can be seen from the limitations in the management system, especially in the administrative and financial reporting aspects.

According to Mardiasmo (2009), transparency and accountability are the main principles in public financial management which aims to create public trust in the management institution. In the context of this study, financial recording that is still carried out manually shows that the

implementation of transparency and accountability has not been running optimally. This condition has the potential to hinder public trust and the effectiveness of BUMDes management.

Furthermore, the principle of community participation has also not been fully implemented properly. This is shown by the fact that there are still people who have not been involved in BUMDes activities. In fact, according to the concept *Good Governance* submitted by *United Nations Development Programme* (1997) in Anas & Al-Hafiz (2025), community participation is one of the important elements in supporting the success of development, including in the management of BUMDes.

In addition, the professional aspect of managers also still needs to be improved. This can be seen from the lack of optimal implementation of tasks and business management. According to Sedarmayanti (2016), professionalism is an important factor in improving organizational performance, as it relates to abilities, skills, and responsibilities in carrying out tasks effectively.

The findings of this study are in line with the research Pranoto & Firdaus (2024) which states that many BUMDes in Indonesia still face obstacles in the implementation of transparency and accountability, especially due to the limitations of the administrative system and the ability of human resources. In addition, the research Princess (2023) also explained that the successful application of the principle *Good Governance* in the management of BUMDes is greatly influenced by the professionalism of the manager and the level of community participation.

If it is associated with the conditions in Kedakas Village, these problems show that the implementation of *good governance* principles is still not running optimally. This is due to limited management capacity, an administration system that is not yet modern, and a lack of overall community involvement.

Thus, it can be concluded that the application of the principles of transparency, accountability, participation, and professionalism in the management of BUMDes in Kedakas Village still needs to be improved. Therefore, efforts are needed to improve the management system, increase the capacity of human resources, and strengthen community participation so that BUMDes can be managed more effectively, transparently, and sustainably.

### **Supporting and Inhibiting Factors of BUMDes Management and Their Impact on the Community Economy and PADes**

The results of the study show that the main supporting factors in the management of BUMDes in Kedakas Village include village government support, community participation, and considerable village potential. This support is the main strength in running and developing BUMDes business units. Meanwhile, the inhibiting factors faced include limited capital, low quality of human resources (HR), and business competition.

According to Sudarni et al., (2023), in strategic management theory, it is explained that the success of an organization is influenced by internal and external factors. Internal factors such as the quality of human resources and the availability of capital, as well as external factors such as business competition, greatly determine the success of a business. This shows that the conditions that occur in BUMDes in Kedakas Village are a common phenomenon in the management of business organizations, especially at the village level.

The findings of this study are also in line with the research Harahap & Basri (2025) which states that the success of BUMDes is greatly influenced by the quality of human resources, government support, and the ability to manage village potential. In addition, the research Kurniasi et al., (2024) also emphasized that the capacity of human resources and village government support are important factors in improving the performance of BUMDes.

Further, the research Mau et al., (2026) explained that the main factors that cause BUMDes to not function optimally include weak management accountability, unavailability of

good financial reports, unclear organizational structure, and lack of coordination with the village government. In addition, supervision that has not been carried out optimally causes various problems in the management of BUMDes to be handled immediately.

If associated with the results of research in Kedakas Village, this condition can be seen from the limitations in administrative management, a simple financial reporting system, and the lack of optimal implementation of the duties of each manager. This shows that the main problem lies not only in economic factors such as capital, but also in institutional and managerial aspects.

On the other hand, the existence of considerable village potential and the support of the village government are opportunities that can be used to develop BUMDes more optimally. However, without being balanced with increasing human resource capacity and business innovation, this potential has not been able to be utilized to the fullest.

Thus, it can be concluded that the success of the management of BUMDes in Kedakas Village is highly determined by the ability to manage internal and external factors in a balanced manner. Therefore, efforts are needed to increase the capacity of human resources, increase business capital, improve management systems, and innovate in the development of business units so that BUMDes can develop sustainably and provide more optimal benefits for the community and village.

The results of the study show that BUMDes in Kedakas Village has had a positive impact on the community's economy, especially for people who are directly involved in business activities. This impact can be seen from the additional income and business opportunities created through BUMDes business units. However, the resulting impact has not been felt equally by all village communities.

According to Todaro & Smith (2020), economic development aims to increase people's income and create job opportunities. In this context, BUMDes plays a role as one of the instruments of economic development at the village level that can encourage local economic activities. This shows that the existence of BUMDes in Kedakas Village is in accordance with the concept of economic development, although its implementation still needs to be improved.

In addition, BUMDes have also contributed to Village Original Income (PADes), although it is still a relatively small amount. This condition shows that BUMDes has the potential to become one of the sources of village income in the future, especially if business management is carried out more optimally and sustainably.

The findings of this study are in line with the research Gafura et al., (2025) which states that BUMDes have an important role in improving community welfare and village independence, but require good management in order to have an optimal impact. Similar things were also put forward by Caya & Rahayu (2019) which states that the existence of BUMDes is able to increase community income, but the benefits tend to be more felt by community groups who are directly involved in business activities.

Further, the research Sinarwati & Prayudi (2021) explained that the contribution of BUMDes to PADes is generally still small in the early stages, but has great potential to develop if managed optimally. This strengthens the findings in this study that BUMDes in Kedakas Village are still in the development stage.

More deeply, the uneven impact of BUMDes on the community can be caused by several factors, such as the limited types of businesses run, low community participation, and lack of socialization related to the existence and business opportunities of BUMDes. In addition, the limited capacity of managers also affects the ability of BUMDes to expand the range of benefits to the community.

On the other hand, the increase in revenue in several business units shows that BUMDes have the potential to develop further. If this potential is supported by professional management,

business innovation, and increased community participation, then BUMDes can have a wider impact on improving the community's economy and contributing to PADes.

Thus, it can be concluded that BUMDes in Kedakas Village has had a positive impact on the community's economy and PADes, but it is still not optimal. Therefore, efforts are needed to develop businesses, improve the quality of human resources, and strengthen the role of the community so that the benefits of BUMDes can be felt more evenly and sustainably.

Based on the results of the discussion above, it can be concluded that BUMDes in Kedakas Village has carried out its role in improving the community's economy and PADes, but still faces various obstacles that need to be overcome. Therefore, efforts are needed to improve management, the application of good governance principles, and business development so that BUMDes can make a more optimal contribution.

In addition, the synergy between the village government, BUMDes managers, and the community also needs to be strengthened so that the management of BUMDes can run more effectively and sustainably. With good cooperation between parties, it is hoped that BUMDes will be able to develop into an independent, professional village economic institution, and be able to provide wider benefits to the community and significantly increase Village Original Income in the future.

## **CONCLUSION**

Based on the results of research and discussion on the role of Village-Owned Enterprises (BUMDes) in improving the community's economy and Village Original Income (PADes) in Kedakas Village, Tayan Hulu District, Sanggau Regency, it can be concluded that BUMDes has been running and is able to have an impact on the community's economy and produce contributions to PADes, although the impact and contribution are still relatively small because the managed business units are still limited and at the stage development due to limited capital and human resources. The application of the principles of transparency, accountability, participation, and professionalism in the management of BUMDes has also begun to be implemented, but it has not been running optimally, which is reflected in the simple financial recording system, uneven public participation, and the professionalism of managers who still need to be improved. The supporting factors for the management of BUMDes include village government support, community participation, and considerable village potential, while the inhibiting factors include limited capital, low quality of human resources, a management system that is not optimal, and there is business competition, so that overall the management of BUMDes still needs to be improved and developed in order to contribute more effectively to the community's economy and PADes in the future.

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