
EVALUATION OF THE MANAGEMENT OF NIAWANTIAN VILLAGE-OWNED ENTERPRISES (BUMDES) IN BANTIK LAMA VILLAGE, BEO SUB-DISTRICT, TALAUD ISLANDS DISTRICT

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ABSTRACT

This study aims to evaluate the management of Niawantian Village Owned Enterprises (BUMDes) in Bantik Lama Village, Beo District, Talaud Islands Regency. The method used in this research is descriptive qualitative with interview and documentation data collection methods. The informants in this study were the Head of BUMDes, Secretary of BUMDes, and Treasurer of BUMDes. The results showed that the management of village-owned enterprises in the village of Bantik Lama generally cannot be said to be good because there are still many improvements needed so that financial recording and reporting are not in accordance with Government Regulation No. 11 of 2021. Joint commitment from the village apparatus and also each part in carrying out every responsibility is a success factor for BUMDes Financial Management. Based on the results of the interview, the BUMDes of Niawantian Bantik Lama is currently only being formed so that it has not run optimally. Because it is still in the process of improving and preparing for administrative completeness for Pertamina Desa and Wifi Desa businesses. Theoretically, this research can provide broad implications regarding stewardship theory. Practically, this research has implications for the management of BUMDes Niawantian to be better in managing and reporting BUMDes finances.

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1. INTRODUCTION

With the issuance of Law Number 6 of 2014 concerning Villages, with the aim of among other things being to form a Village Government that is professional, open and responsible, and to advance the economy of rural communities and overcome national development, villages have authority in the field of administering village government, and village community empowerment based on community initiatives, origin rights, and village customs.

According to Government Regulation no. 11 of 2021, BUMDes is a legal entity established by the village or with villages to manage business, utilize assets, develop investment and productivity, provide services, and provide other types of businesses for the greatest welfare of the village community. The purpose of establishing BUMDes is the government's effort to increase the financial capacity of the village government in administering government and increasing people's income through various economic business activities in rural communities.



The government wants the village government to be able to increase the village's original income with the existence of village-owned enterprises (BUMDes). Village income is also a source of village income, strengthening village finances in village development and management. Therefore, optimizing the village's initial income is very important. If the village's income can be increased, the village can also obtain management funds and village development funds to create an independent village. The role of the village government in making policies to increase village income, including the policy for establishing BUMDes, still faces obstacles in its implementation and fails to maximize village income.

Bantik Lama Village is one of the villages in Beo District, Talaud Islands Regency. BUMDes Niawantian Bantik Lama is a business that has just been realized in 2021. BUMDes Niawantian has a village Pertamina business unit and village wifi, this business is still at the stage of improvement and preparation as well as administrative completeness resulting in a lack of optimal financial management.

With the formation of this Village Owned Enterprise, the village government hopes to increase community independence and strengthen the village economy by increasing Village Original Income (PAD). Therefore, the author advises the management of the Niawantian BUMDes and the village government to attend training and socialization on BUMDes financial management so that they can run the BUMDes properly and earn the village's original income.

2. LITERATURE REVIEW

2.1 Accountancy

Accounting is defined as the process of recording, classifying and summarizing financial transactions systematically and chronologically in the form of financial reports that are beneficial to stakeholders. The activity of classifying accounts in a ledger to accommodate events or transactions that occur within a company based on transaction evidence. (Sunarno and Eddy, 2021:1).

2.2 Government Accounting

Government accounting according to is a service activity in order to provide quantitative financial information from government entities for making economic decisions from interested parties on various alternative directions and actions (Halim in Winartuti, 2019: 4).

2.3 Local government

According to Article 18 paragraph (5) of the 1945 Constitution, it states that: regional government is an autonomous region that can carry out government affairs to the fullest extent possible and has the right to regulate government authority except for government affairs which are determined by law as central government affairs.

2.4 Village government

The village government was formed to organize a democratic government fundamentally a government that protects people's rights, a government that prioritizes the interests of the people, a government that is supported by the people. In other words, in this case the village level is the government of the people, by the people, for the people. (Udak, 2003:92).

2.5 Village Owned Enterprises (BUMDes)

Village Owned Enterprises (BUMDes) were established based on the provisions of the Village Law no. 6 of 2014 concerning Villages, Government Regulation no. 11 of 2021 concerning BUMDes. Furthermore, according to the general provisions of article 1 paragraph 1 of government regulation No.11 of 2021, BUMDes are business entities established by villages or with villages to manage businesses, utilize assets, develop investment and

productivity, provide services or provide other types of business for the maximum welfare of the village community.

3. RESEARCH METHODS

3.1 Types of research

The type of research used is a type of qualitative research. The research analysis was carried out on the BUMDes Financial Reporting Management Analysis in Bantik Lama Village.

3.2 Place and time of research

This research was conducted in Bantik Lama Village, Beo District, Talaud Archipelago Regency. The time to collect this research data is from March to May 2022.

3.3 Types, Sources, and Data Collection Methods

The data used in this study is qualitative data, namely documents, procedures, and information about the Management of Niawantian Village-Owned Enterprises (BUMDes) in Bantik Lama Village, Beo District, Talaud Islands Regency. The data sources used in this research are secondary data and primary data. The secondary data used is data on financial reports and other financial records in the Niawantian Bantik Lama BUMDes, Beo District, Talaud Islands Regency. The primary data taken is the result of interviews with the Head of BUMDes Niawantian, Treasurer Niawantian, Head of BUMDes, Head of BUMDes and also the author made observations or observations on BUMDes activities directly. In this case, the author collects data and samples for Qualitative Research, namely the Purposeful sample collection technique.

3.4 Methods and Process Analysis

The analytical method used in this study uses analytical methods. Descriptive is used with the aim of describing the old bantik village which will be examined in village-owned enterprises by collecting, analyzing and managing it so that conclusions can be drawn. The author analyzes qualitative data in a way, namely:

1. Data Reduction
2. Data Presentation (Data Display)
3. Drawing conclusions (Concluding Drawing)

4. RESULTS AND DISCUSSION

4.1. Research result

4.1.1 Program Planning

BUMDes Niawantian was founded in 2019 and included in the 2019 APBDes draft but in 2020 according to the circular of the Minister of the Ministry of Health NO. 8 of 2020 from the Regent's circular letter No. 440/0396/DP3A-PND-2020 concerning Covid-19 Response Villages, Affirmation of PKTD and changes to APBDes. So that the initial capital participation from Village Owned Enterprises was not realized. Furthermore, in 2020 the Niawantian BUMDes will be included in the 2021 RKP-DESA Deliberation Meeting and included in the Village Budget Revenue Plan (APBDes) so that the initial BUMDes capital is realized in 2021. In October 2021 Niawantian BUMDes Received Village Government Funds of 50,000,000. Furthermore, the management of the Niawantian BUMDes held a meeting in the preparation of the Budget Plan and related to BUMDes business goals, business strategies, policies and programs/activities.

4.1.2 Implementation of Activities

After the draft budget has been formed and agreed upon by all Niawantian BUMDes management, the next stage is the implementation. The Head of BUMDes Niawantian gives

funds to each BUMDes administrator. Based on an interview with Mrs. Lanstya Darongke as Treasurer. After the formation of the Budget Plan, money will be issued to each business unit, and delivery will be made with receipts.

1. Pertamina Units

Pertamina desa is one of the units in BUMDes Niawantian Bantik Lama. The Pertamina unit was formed in 2021, the program for this wifi unit is to provide fuel oil/gasoline services to the public.

2. Village Wifi Unit

Providing Village Wifi is a business formed by BUMDes Niawantian in addition to Pertamina Desa. Village Wifi was established by BUMDes to make it easy for the community to access social media. The purpose of establishing the Wifi Desa business is to help the Bantik Lama community in internet signals, because Bantik Lama Village does not yet have a good signal.

4.1.3 Accountability

Accountability at BUMDes Niawantian shows that general cash is combined in financial reports and then reported as an accountability report then reported to the Regent through the Camat. the accountability report of the Niawantian BUMDes in the form of a Village APB Realization Report and subsequent Financial reports is submitted to the Village Supervisory Agency (BPD) and reported to the Regent through the Camat. Based on the interview from Mrs. Elita Majuntu, S.Pd as the head of the BUMDes stated that the accountability carried out by the BUMDes is by submitting all documents in the form of the Niawantian BUMDes Financial Report to the Village BPD, then the report will be submitted to all the Old Bantik community in a village meeting held. The recording made will be set forth in the accountability report. .

Table 1.1 General Cash of BUMDes Niawantian Pertamina Unit

No	Date month Year	DESCRIPTION	Reception	Expenditure	Balance
1	02/10-2021	Enter the BUMDes Niawantian Bantik Lama account	50,000,000		
2	12/10-2021	Disbursed funds from the Niawantian BUMDes account	10,000,000		10,000,000
3	12/10-2021	Paid for 17 bottles of oil		850,000	9,150,000
4	12/10-2021	Paid for 8 bottles of oil		400,000	8,750,000
5	12/10-2021	Paid building rent		4,000,000	4,750,000
6	13/10-2021	Paid for a bottles of 20 pcs of oil		1,000,000	3,750,000
7	13/10-2021	Paid for 5 bottles of oil		250,000	3,500,000
8	13/10-2021	Paid for 1 BUMDes stamp		150,000	3,350,000
9	13/10-2021	Paid transfer fee bottles		60,000	3,290,000
10	13/10-2021	Paid for Pertamina tools		380,000	2,910,000
11	14/10-2021	Paid ATK		110,000	2,800,000
Reception		: IDR 10,000,000.00			
Expenditure		: IDR 7,000,000.00			
Remainder		: IDR 2,800,000.00			
Cash Cash Balance		: IDR 2,800,000.00 (Two Million Eight Hundred Thousand Rupiah)			
Bank Balance		: IDR 40,000,000.00 (Forty Million Rupiah)			

Table 2.1 General Treasury of BUMDes Niawantian Village Wifi Unit

No	Date month/ year	DESCRIPTION	Reception	Expenditure	Balance
1	01/01-2022	Bank Balance	40,000,000		
		Cash Balance	2,800,000		2,800,000
2	24/01-2022	Withdrawn BUMDes Niawantian funds	23,000,000		25,800,000
3	24/01-2022	Paid 20 pcs internet signal capture tool		20,000,000	5,800,000
4	24/01-2022	Paid 20 meters of cable		300,000	5,500,000
5	24/01-2022	Paid for 1 fan		125,000	5,375,000
6	24/01-2022	Paid 2 pcs terminal		130,000	5,245,000
7	24/01-2022	Paid 2 pcs cok		20,000	5,225,000

Reception	: IDR 25,800,000.00
Expenditure	: IDR 20,575,000.00
Remainder	: IDR 5,225,000.00
Cash Cash Balance	: IDR 5,225,000.00 (Five Million Two Hundred Twenty Five Thousand Rupiah)
Bank Balance	: IDR 17,000,000 (Seventeen Million Rupiah)

Reporting carried out by BUMDes Niawantian is by providing a report on financial position in the form of general cash. The reporting stage is carried out by BUMDes Niawantian if there are expenditure and income transactions.

4.2. Discussion

4.2.1 Program planning

In planning for the Niawantian Bantik BUMDes program, it was established in 2019 and included in the 2019 APBDes draft but in 2020 according to the circular of the Minister of the Ministry of Villages No. 8 of 2020 from the Regent's circular letter No. 440/0396/DP3A-PND-2020 concerning Covid-19 Response Villages, Affirmation of PKTD and changes to APBDes. So that the initial capital participation from Village Owned Enterprises was not realized. Furthermore, in 2020 the Niawantian BUMDes will be included in the 2021 RKP-DESA Deliberation Meeting and included in the Village Revenue Expenditure Budget Plan (APBDes) so that the initial BUMDes capital is realized in 2021. In October 2021 Niawantian BUMDes Received Village Government Funds of 50,000,000.

Based on Government Regulation No. 11 of 2021 concerning BUMDes article 41 states that Village capital participation and village community capital participation as referred to in paragraph (2) and paragraph (3) are discussed and decided in a Village Deliberation or Inter-Village deliberation. This is not in line with the concept stated by Kharia, Nalil, Aprillia, Fani. (2021).

4.2.2 Implementation of activities

The treasurer of the BUMDes Niawantian stated that after the RAB was formed, money would be issued for each unit and for the delivery to be carried out with the signature of the receipt. According to Government Regulation No. 11 of 2021 states that the implementation of programs or activities carried out by the Central Government, Regional Governments, and other parties involves Village Communities and has impacts, potential and

institutions, related to the development of BUMDes. In the results of implementing programs or activities as referred to in paragraph (1) can be managed by BUMDes in accordance with the provisions of laws and regulations and the potential for management to bring benefits to the Village community or BUMDes, and the plan for managing program or activity results is decided in a Village Deliberation/Inter-Village Deliberation .

4.2.3 Accountability

The Village Financial Accountability Report must be submitted no later than three months after the end of the fiscal year stipulated in the Village Regulation. The Village Head submits an accountability report on the realization of the Village APB to the Regent or Mayor through the Camat at the end of each fiscal year. According to Government Regulation No. 11 of 2021 it states that village financial reporting is a form of accountability for the use and management of resources owned by BUMDes as an assessment tool that provides information on financial position. The report referred to in paragraph (1) is a report on the implementation of the APB and the Activity Realization Report. This is in line with the concept stated by Bakri La Suhu, Raoda M. Djae and Abdurahman Sosoda (2020).

5. CONCLUSIONS

The financial and accountability reporting carried out by BUMDes Niawantian Bantik is not in accordance with Government Regulation No. 11 of 2021, so improvements are still needed. For the financial records of Niawantian BUMDes it is still at the stage of improvement and preparation as well as administrative completeness so that the business unit is still newly formed so that village capital participation has not yet received the maximum village original income. The researcher also concluded that in BUMDes management, the stages in BUMDes management carried out by BUMDes managers are as follows:

1. The planning phase carried out by BUMDes Niawantian Bantik Lama is known that the Niawantian BUMDes was established in 2019 and included in the 2019 APBDes draft but in 2020 according to the circular of the Minister of the Ministry of Villages N0. 8 of 2020 from the Regent's circular letter No. 440/0396/DP3A-PND-2020 concerning Covid-19 Response Villages, Affirmation of PKTD and changes to APBDes. So that the initial capital participation from Village Owned Enterprises was not realized. Furthermore, in 2020 the Niawantian BUMDes will be included in the 2021 RKP-DESA Deliberation Meeting and included in the Village Budget Revenue Plan (APBDes) so that the initial BUMDes capital is realized in 2021. In October 2021 Niawantian BUMDes Received Village Government Funds of 50,000,000. BUMDes Niawantian plans by compiling a budget and implementing the plan.
2. Implementation Stage. After the Draft Budget has been prepared and approved by the Niawantian BUMDes management, the next stage is implementation. At this stage there will be cash outflows and cash inflows. The implementation phase will follow the draft budget that is arranged at the planning stage. Funds will be allocated to each by the Niawantian BUMDes manager.
3. Accountability Stage

Village Financial Reporting is a form of accountability for the use and management of resources owned by BUMDes as an evaluation tool because it provides information on financial position. reporting BUMDes Niawantian all reports are combined, both the general treasury book of the Pertamina unit and the Village Wifi unit in the BUMDes financial reports and reported to the Regent or Mayor through the Camat. In this stage it is still necessary to improve the presentation of financial statements as based on government regulation no. 11 of 2021. Accountability is a form of responsibility for the use of community funds that have been entrusted to the management of the Niawantian Bantik Lama BUMDes.

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