



Accountability for Management of Village-Owned Enterprises (BUMDES) Tanjung Raya in Boyan Tanjung Village, Boyan Tanjung District, Kapuas Hulu Regency

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Abstract

This research was conducted because there was no accountability for the management of Tanjung Raya BUMDes, Boyan Tanjung Village, Boyan Tanjung District, Kapuas Hulu Regency. The method used is descriptive qualitative. Researchers use the theory proposed by David Hulme and Mark Tuner, namely there are six indicators, with four research subjects. The purpose of this study is to describe, analyze the accountability of the management of Village-Owned Enterprises (BUMDes) by Tanjung Raya BUMDes managers. The results of this study show that there are six discussions, first, management accountability in terms of legitimacy can be concluded that this is not optimal, it can be seen from the management of Tanjung Raya BUMDes Boyan Tanjung Village is not elected through elections involving the community. Second, the accountability of Tanjung Raya BUMDes management in terms of moral quality can be concluded that it has not been optimal as seen from the BUMDes managers who resigned unofficially. third, accountability for the management of Tanjung Raya BUMDes in terms of sensitivity can be concluded that it has not been optimal as seen from the non-development of new business units by the manager. Fourth, accountability of Tanjung Raya BUMDes management in terms of openness can be concluded that it has not been optimal because BUMDes managers do not regularly report and lack coordination with the Village Government. Fifth, management accountability in terms of resource utilization can be concluded not optimal seen from the manager not utilizing existing resources in Boyan Tanjung Village, the last management accountability in terms of effectiveness and efficiency can be said to be not optimal, this can be seen from the inactivity of BUMDes managers so that they are assisted by the village government in developing business units. It is hoped that the accountability applied will be able to help the development of Tanjung Raya BUMDes.

Keywords: Accountability, BUMDes, Management

Introduction

The existence of Law Number 6 of 2014 concerning Villages in Chapter X concerning Village-Owned Enterprises, article 87 (1) where villages can establish Village-Owned Enterprises called BUMDes, article 88 (2) the establishment of BUMDes as referred to in paragraph (1) is determined by Village regulations, article 89 the results of BUMDes business are used for: a. business development b. Village development, village community empowerment, and assistance to the poor through grants, social assistance, and revolving fund activities stipulated in the Village Revenue and Expenditure budget (Pemerintah Pusat, 2014). Then followed up by the Regional Government Regulation of Kapuas Hulu Regency Number 7 of 2009 article 17 concerning responsible management mechanisms, according to the new management BUMDes must run their business in a transparent, accountable, participatory, light-handed, and acceptable to the community, and must report their accountability to the village government at the end of each year (Kabupaten Kapuas Hulu, 2009). Followed up again on Boyan Tanjung Village Regulation Number 04 of 2017 concerning the Participation of Village Government Capital as the Initial Capital for the Establishment of Tanjung Raya Village-Owned Enterprises in article 1 paragraph 2 Village-Owned Enterprises, hereinafter referred to as BUMDes are business entities whose entire or most capital is owned by the Village through direct participation derived from separated Village wealth to manage assets, services, services, and other efforts for the maximum welfare of the village community (Perdes Boyan Tanjung No 4 Tahun 2017).

Based on the applicable legislation, several principles of the management of Village-Owned Enterprises, BUMDes have the intention of first running a business transparently, where in the management of BUMDes, all activities related to business units must be open to all layers, both village governments and communities. Second, accountability, every activity carried out by BUMDes, both in unit development to success reporting, must be accounted for, then participatory where in developing BUMDes business, all layers, both the Village Government and the community and parties involved have awareness to contribute and improve the BUMDes business, then light handed and easily accepted by the community in the development of BUMDes management business units have good behavior or good morals and BUMDes managers can be accepted by the community, not just the ruling elite, the last must report their accountability to the village government at the end of each year, the results of BUMDes' efforts, both funds, expenditures, income and matters related to BUMDes should be reported once a year.

In several principles used for the management of BUMDes, researchers choose accountable principle, this is because Boyan Tanjung Village BUMDes in the accountable principle are still not in accordance with what should be or applicable legislation where it should be in the principle of accountability the activities of BUMDes should be reported at least 1 time a year.

It is possible to follow the prevailing laws and regulations, especially the Kapuas Hulu Regency government regulation Number 7 of 2009 in article 13 of Chapter IV concerning duties and obligations where it is explained in number 2-point b that the duty of the head of the

unit is to help compile or prepare financial statements, reports on BUMDes activities in the framework of village deliberative activities at least 2 times each year. In this case, at least BUMDes report once every 6 months every one year to the village government and the community, but in fact the manager of BUMDes Boyan Tanjung has not carried out reporting in accordance with applicable regulations where reporting is not based on procedures, is not presented in front of the village government or the surrounding community so that the government and community do not know the development of BUMDes both profits, obstacles and losses obtained during the management of the development of BUMDes business units. BUMDes managers also only report budgets in 2018-2020, 2021-2023 do not report. The reporting carried out by the BUMDes manager is only 3 years and the business unit that is run is more than one business unit, there is a village market, printing and clean water, but what is reported is only printing, this is what makes the report carried out by the Tanjung Raya BUMDes manager can be said to be not optimal in its accountability.

Based on the author's initial observations, Tanjung Raya BUMDes has three business units, namely the printing business, village market and clean water, where the printing business will no longer stop operating in 2020 because the purchasing power of the community has not been maximized against the business offered by BUMDes, this happens because the manager lacks promotion to the public about the BUMDes business unit so that the public does not know much that printing is a business made by his village BUMDes. The village market is in the form of renting a 5-door shophouse that has been operating from 2019 until now which has been taken over by the Village Government because the BUMDes manager cannot optimally develop the shophouse which is caused by the BUMDes manager wanting to resign so that it is not active in developing business units, then clean water had run in 2019 but stopped due to the BUMDes manager not managing clean water water bills to residents' homes Run, the clean water machine is not maintained so it is easily damaged, which is what makes the clean water business unit no longer run. Until now, the manager has not redeveloped a new business unit for BUMDes which can be analyzed from the potential in Boyan Tanjung Village. Good and correct accountability is the key to the Tanjung Raya BUMDes business unit running properly and in order to empower the community's economy. Business units that have been running are managed as well as possible so that they can generate profits for BUMDes and meet the needs of the people of Boyan Tanjung Village. In reality, there is only 1 business unit carried out out of 3 business units.

I. RENCANA ANGGARAN DAN BIAYA KEGIATAN
Penjelasan sederhana mengenai rencana anggaran dan biaya serta analisa usaha setiap kegiatan unit usaha di BUMDesa Desa Boyan Tanjung, meliputi:

**RANCANGAN ANGGARAN PELAKSANAAN (RAP)
BUMDES TANJUNG RAYA DESA BOYAN TANJUNG
TAHUN 2020**

No.	Nama pembiayaan	banyak	satuan	harga	Jumlah
	Pembelajaan Kantor			2.000.000	2.000.000
1	Pembelajaan ATK	1	1paket	2.000.000	2.000.000
	Pemeliharaan/renovasi unit usaha			160.000.000	160.000.000
1	Biaya pemeliharaan air bersih	-	-	10.000.000	10.000.000
2	Renovasi Pasar desa	1	unit	150.000.000	150.000.000
	Operasional			31.800.000	31.800.000
1	Pembayaan koordinasi	6	bulan	800.000	4.800.000
2	Perjalanan Dinas	6	bulan	2.000.000	12.000.000
3	Biaya Pelatihan Pengurus BUMDES	3	OH	5.000.000	15.000.000
	Sarana dan Prasarana			9.600.000	9.600.000
1	Sewa Ruko	12	bulan	800.000	9.600.000
	Jumlah				203.400.000

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**RANCANGAN ANGGARAN PELAKSANAAN (RAP)
BUMDES TANJUNG RAYA DESA BOYAN TANJUNG
TAHUN 2021**

No.	Nama pembiayaan	banyak	satuan	Harga	Jumlah
	Pembelajaan Kantor			500.000	500.000
1	Pembelajaan ATK	1	Paket	500.000	500.000
	Peningkatan unit usaha			150.000.000	150.000.000
1	Belit tanah	-	-	50.000.000	50.000.000
2	Pembuatan/penambahan dapur untuk pasar desa	1	unit	100.000.000	100.000.000
	Operasional			69.600.000	69.600.000
1	Pembayaan kordinasi	12	bulan	800.000	9.600.000
2	Perjalanan Dinas	12	bulan	2.000.000	24.000.000
3	Upah pengurus BUMDes	12	bulan	3.000.000	36.000.000
	Jumlah				220.100.000

Figure 1. Bumdes Activity Budget and Cost Plan

Source: Boyan Tanjung Village Government 2023

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Figure 1 shows that BUMDes managers have received around IDR 165,000,000 in funds provided by the Boyan Tanjung Village Government, but in fact the work plan that has been mutually agreed upon is not carried out from 2020-2021 in the budget plan, there is a Village Market development, as well as repairs, but the reality on the ground is not in accordance with the village market, the money given by the Government also does not know what it is for, because in budget reporting it only reports units There is no Village Market business unit, this proves that BUMDes managers have not been optimal in coordination with the Village Government.

Boyan Tanjung Village has many potential resources, one of which is in the field of kratom leaf farming, the scientific name *mitragyna speciosa* by ordinary people known as purik. Data from the Cooperatives, SMEs and Trade Office of Kapuas Hulu Regency in 2020 states that in Kapuas Hulu there are 18,120 kratom farmers with a land area of up to 11,225 hectares spread across 22 districts, one of which is Boyan Tanjung District, Kapuas Hulu Regency, while the number of kratom tree trunks is around 44,491. 317 pieces (BNN Humas, 2020). The following is data from the people of Boyan Tanjung Village who have Kratom leaf gardens:

Table 1. Livelihood Data of Boyan Tanjung Village Community

No.	Percentage of Number of People	Livelihood
1.	90%	Kratom Leaf Farmer
	1%	Farm farmers who moved in
	5%	In various sectors such as employees, traders, civil servants
	4%	Unemployment

Source: Profile of Boyan Tanjung Village, Boyan Tanjung District, Kapuas Hulu Regency 2020.

In the table above, 90% of the people of Boyan Tanjung Village have a Kratom Leaf Garden, this proves that kratom leaves are the biggest potential in Boyan Tanjung Village, the community is constrained by the absence of kratom leaf buyers at relatively high prices compared to other buyers, even those who are buyers of kratom leaves are not from the people of Boyan Tanjung Village, very potential when used as a BUMDes business unit in Boyan Tanjung Village, managers can make BUMDes as a place kratom leaf buyers and employ the people of Boyan Tanjung Village so as to help the community's economy, in the field there has been no development of this kratom leaf business unit which makes the existing potential not used as well as possible by BUMDes managers.

Accountability shows that in an institution to succeed in carrying out its duties requires responsibility, without accountability, in running a business unit will get obstacles and not optimal in management, therefore, accountability is very important to be implemented by the management of the institution. Institutions that run well and successfully can be ensured from

the optimal accountability of their managers, so this research is important to be carried out to find out how far the managers of government institutions carry out their duties by implementing accountability. The purpose of this study is to analyze and describe the accountability of the management of Village-Owned Enterprises (BUMDes) Tanjung Raya, Boyan Tanjung Village, Kapuas Hulu Regency. To answer this study, researchers use accountability theory presented by David Hulme and Mark Tuner, namely there are six indicators measuring accountability: legitimacy for policy makers, adequate moral quality, sensitivity, openness, optimal use of resources and increased efficiency and effectiveness.

Literature Review

Some previous research related to accountability has been carried out, including, the results of research conducted Monika Marila (2021) shows that the implementation in the program (BUMDes) has not run optimally, because in the implementation of the program from BUMDes is not in accordance with the needs of the local community, the manager has not been able to analyze the existing potential, so the program implemented is not effective. The similarity of research that has been done by Monika Marila with the research conducted can be seen from the type of research that is descriptive qualitative. The difference between the research that Monika Marila has done and the research that the author did can be seen from the problem where there has been no rearrangement of BUMDes in Semendang Village and the BUMDes business unit is not planned in accordance with the potential of existing resources in the village so as to make the BUMDes Program while the author is more about not optimal reporting of BUMDes activities by BUMDes managers to the Boyan Tanjung Village Government.

Results of research conducted by Rabiatur (2021) This shows that there has not been optimal socialization from the village government about the role of BUMDes in empowering the community, the similarity of research conducted by Rabiatur with the research conducted by researchers can be seen from the type of research, namely descriptive qualitative. The difference between the research that Rabiatur has done and the research that researchers have done can be seen from the identification of problems where there are still obstacles experienced by BUMDes in empowering the community, while the author focuses more on the lack of coordination between BUMDes managers and the Village Government.

Research Method

The method used in this study is a qualitative approach, using descriptive analysis whose results are described in the form of a narrative. Qualitative descriptive research aims to gain a general understanding of the social reality that is the focus of research. This general understanding comes from the perspective of the participants, not determined in advance by the researcher. Analysis and deepening of the social reality are carried out, then conclusions are drawn about the reality (Rukhmana T et al., 2022). The informants in this study were the Head of Boyan Tanjung Village, the Secretary of Boyan Tanjung Village, the Director of

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Tanjung Raya BUMDes and the Community. Determination of informants using purposive sampling techniques that have predetermined his or her criteria or key informants. Data collection techniques used in research through observation, interviews and documentation, field observation at Boyan Tanjung Village Office. Interview guidelines based on accountability theory by David Hulme and Mark Tuner used by researchers. Documentation using tools such as mobile phones and voice recorders that can help to retrieve important objects when conducting research (Raba Manggaukang, 2020). Data validity techniques that researchers use source triangulation to check data by conducting interviews, archives, and documents.

Result and Discussion

To answer the success of accountability using the theory presented by David Hulme and Mark Tuner, there are six indicators, legitimacy for policy makers, adequate moral quality, sensitivity, openness, optimal use of resources and increased efficiency and effectiveness. The results of the study were analyzed using the theory of legitimacy accountability for policy makers, it can be seen that the legitimacy that occurs in Tanjung Raya BUMDes, Boyan Tanjung Village, Boyan Tanjung District, Kapuas Hulu Regency is not optimal. This is because it does not involve the community when choosing BUMDes managers where the election only involves powerful parties such as the Village Government. The people of Boyan Tanjung Village have never been involved in the management of Tanjung Raya BUMDes. One indicator of the lack of optimal management of BUMDES is dominated by the village government (Puspitasari, 2023). The selection of BUMDes administrators and types of businesses is strongly influenced by the dominance of the Village Head, causing low entrepreneurial spirit and educational qualifications (Siahaan & Vuspitasari, 2020). This research shows collectively that the legitimacy of BUMDes is less than optimal due to the lack of community involvement in the selection of its management, which proves the gap in accountability, legal regulations, and village influence of the authorities in the selection process.

The two moral qualities that meet the requirements, the manager of BUMDes Boyan Tanjung Village shows that the moral quality possessed by the BUMDes manager has not been optimal can be proven by there is no bad communication about some things about the use of funds so that the village government has difficulty getting information on what the funds are used for, there is no official letter of resignation from the BUMDes manager then the BUMDes manager is not conduct socialization and self-introduction to the community so that people do not know the existence of BUMDes. This is an obstacle to evaluating the development of BUMDes. This condition shows that the management of BUMDes lacks transparency and accountability (Akbar et al., 2022).

Third, based on statements from several informants, it proves that the sensitivity of BUMDes managers is not optimal because Tanjung Raya BUMDes have many problems, such as the last printing business unit running in 2020 caused by the absence of socialization to the community about the printing business unit which made the community not aware of the printing business in Boyan Tanjung Village, the clean water business unit did not run because

of the party BUMDes managers do not go to people's homes to pay for services so that clean water machines do not have funds to repair damaged water machines. Various problems that occur in Tanjung Raya BUMDes there is no movement of BUMDes managers to solve these problems. There has been no management initiative to create a new business unit that has the potential to be used as a new business unit in Boyan Tanjung Village. The management of BUMDes lacks sensitivity and responsiveness, causing a lack of solutions to existing problems in addition, BUMDes that are still simple and do not have a plan for improving management in the future will be difficult to develop and achieve goals (Candrawaty et al., 2022).

Fourth, openness, the management does not make openness to the community and to the Village Government, this is what makes the openness of the Tanjung Raya BUMDes management said to be not optimal, BUMDes managers' report BUMDes activities for only a few years, namely in 2019-2020 while 2021-2023 is not reported. No transparency and accountability of BUMDes management such as annual financial reporting and no transparency in financial management, the results of the study were conducted by Prawoto et al (2023). In another study, Bina Sejahtera BUMDes showed a lack of accountability and transparency in their management (Akbar et al., 2022). The overall findings of this show that the lack of annual financial reporting and transparency in financial management contributes to the low openness and accountability of some BUMDes.

Fifth Optimal Resource Utilization, the management of Tanjung Raya BUMDes does not utilize resources optimally as evidenced by not being able to utilize existing resources in their village, Boyan Tanjung Village has the potential for kratom leaves that can be used as business units, Boyan Tanjung people usually sell kratom at low prices to buyers from other villages. Boyan Tanjung itself has no place to buy kratom leaves at a high price. If BUMDes managers can take advantage of this potential and read business opportunities, it will become a job for the community. Managing BUMDes and utilizing business opportunities, it is important for BUMDes managers to understand the potential of the village and be able to read business opportunities, the success of a village is seen from how the Village Government and BUMDes managers utilize existing resources and human resource capabilities in managing BUMDes in addition, the importance of strategic planning and identification of viable business opportunities to ensure sustainable BUMDes Development (Widiastuti Solihat & Aan Julia, 2022).

Sixth, Increasing efficiency and effectiveness, BUMDes Boyan Tanjung Village shows that the efficiency and effectiveness improvements carried out by BUMDes managers, because the management has not yet been completed, they are no longer actively managing BUMDes so that now the development of Tanjung Raya BUMDes is assisted by the Village Government. This is because there are obstacles in BUMDes managers who do not understand their duties. Some of the challenges that hinder the efficiency and effectiveness of Village-Owned Enterprises (BUMDes) include limited capital and assets, unorganized administration and reporting, inadequate impact on rural communities, unstable institutionalization, suboptimal business management and development, and weak legal status (Ali et al., 2019).

Conclusion

Based on the research conducted, it can be concluded that the indicators measuring the success of accountability, namely legitimacy for policy makers, have not run optimally, qualified moral quality has not run optimally, sensitivity has not run optimally, openness has not run optimally, optimal resource utilization has not run optimally, the last increase in efficiency and effectiveness has not been runs optimally. Future research is accountability of organizational culture in BUMDes institutions, how the culture of BUMDes institutions such as habits, behaviors, and morals that affect accountability practices of BUMDes managers is an area that is less explored. Researchers can examine the role of values, norms, customs of BUMDes institution managers in hindering accountability.

A limitation of this research study is the lack of comparative studies on accountability of BUMDes management, this research can provide insight into best practices and challenges faced in different contexts. The lack of accountability theory in particular is mostly in general so that the author is hampered in research, this theory can make it easier for researchers to analyze and find data in the field appropriately and quickly.

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