
The Role of the Village Head in Empowering Village-Owned Enterprises (BUMDes) Maholida Village, Sitellu District, Tali Urang Jehe, Pakpak Bharat Regency

Raden Saleh Manik*, Isnaini & M. Citra Ramadhan*****

Master of Law Study Program, Postgraduate Program, Universitas Medan Area, Indonesia

ABSTRACT

This study aims to analyze the role of the Village Government towards BUMDes based on laws and regulations, evaluate the legal aspects of establishing BUMDes in Maholida Village to increase the village's original income, and examine the process of fostering and supervising the Village Government towards BUMDes and their impact on the performance and sustainability of BUMDes. This study adopts a normative legal research approach supported by empirical data. The normative approach involves analysis of legal sources such as relevant laws and regulations, while the empirical approach includes data from interviews with government officials of Maholida Village, Sitellu Tali Urang Jahe District, Pakpak Bharat District who have knowledge of the research focus. Based on statutory regulations, The Village Government has a role in increasing the financial capacity and income of the community through Village-Owned Enterprises (BUMDes). The establishment of BUMDes in Maholida Village is based on Maholida Village Regulation Number 04 of 2019, in accordance with laws and regulations governing the formation of BUMDes. The guidance and supervision of BUMDes Maholida is regulated in Village Regulation Number 4 of 2019 with performance standards and assessments applied to ensure BUMDes performance is directed and according to regulations.

KEYWORDS: *Role, Village Head, Empowerment, Village-Owned Enterprises*

INTRODUCTION

National development aims to create a just and prosperous society that is evenly distributed materially and spiritually based on Pancasila and the 1945 Constitution of the Republic of Indonesia within the framework of the Unitary State of the Republic of Indonesia which is independent, united, with people's sovereignty. The focus of development is placed on the economic sector which is the main driver of development along with the quality of human resources and is encouraged in a mutually reinforcing, interrelated and integrated manner with the development of other fields which are implemented in harmony, harmony and balance for the success of development in the economic sector in order to achieve national development goals and objectives (Kartasmita, 1994).

The significance of rural development is that by placing the village as the target of development, efforts to reduce various income gaps, the gap between rich and poor, rural and urban gaps will be more realized. as a result of the inclusion of development programs

in rural areas in order to accelerate the implementation of rural development, as well as the enactment of a modern bureaucratic system nationally (Suyanto, 1996).

Village-Owned Enterprises (BUMDes) are essentially institutions established by villages. Establishing BUMDes is part of carrying out the mandate of statutory regulations (Suparji, 2019), BUMDes is one of the instruments that tries to overcome economic problems in rural communities. BUMDes are not exclusive in nature, all village communities can access all the activities in them. It also doesn't discriminate between economic groups. Both the rich and the poor can participate in BUMDes activities. For those who are rich, it is possible to be invited to partner by investing in the BUMDes. Optimal management of the potential that exists in villages like this BUMDes by people who are experts who have the ability, have enthusiasm, are creative and trustworthy, so BUMDes can improve economic problems that exist in village communities (Hasan & Gusnardi, 2018).

There are several principles that are important to understand in the Establishment, Administration and Management, and Dissolution of the First Village Owned Enterprise, the legal umbrella for establishment. BUMDes is formed through Perdes. According to the concept of Law no. 6 of 2014 Concerning Villages, the Village Regulation must also be recorded in the Village Gazette. Whether or not there is a regional regulation regarding the formation of BUMDes, village communities can form BUMDes as long as it is regulated in the Perdes concerning Establishment of BUMDes. Second, the law only requires BUMDes to be established through a village meeting, not through a notary deed or registration with the Ministry of Law and Human Rights. Third, don't just set up BUMDes. The establishment of this business entity should be adapted to the economic, socio-cultural conditions of the community. Fourth, clearly discuss the BUMDes management organization and people who have the capacity to manage the BUMDes organization. The BUMDes organization consists of advisors, operational implementers, and supervisors. Equally important, fifth, is to prepare venture capital. The law only determines that all or most of the BUMDes business capital belongs to the village. If it comes from village wealth, then the village wealth must be separated. It also means that there are opportunities for third parties to invest in BUMDes. Sixth, prepare BUMDes Statutes and Bylaws. Do not let BUMDes stand up and run operations without clear business guidelines. If mismanaged, the establishment of a BUMDes can result in legal issues. Especially if the capital comes from the Village Fund allocated by the APBN the BUMDes organization consists of advisors, operational implementers, and supervisors. Equally important, fifth, is to prepare venture capital. The law only determines that all or most of the BUMDes business capital belongs to the village. If it comes from village wealth, then the village wealth must be separated. It also means that there are opportunities for third parties to invest in BUMDes. Sixth, prepare BUMDes Statutes and Bylaws. Do not let BUMDes stand up and run operations without clear business guidelines. If mismanaged, the establishment of a BUMDes can result in legal issues. Especially if the capital comes from

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BUMDes management involves the village government. Referring to Article 1 Paragraph (2) of Law Number 6 of 2014 concerning Villages, it is explained that the Village Government is "organizing government affairs and the interests of the local community in the system of Government of the Unitary State of the Republic of Indonesia", while the administrator is the Village Government, namely the Village Head or who are called by other names and who are assisted by village officials or who are called by other names. Where, in the implementation of Village Administration based on the principles of: Legal certainty, orderly administration of government, orderly public interest, openness, proportionality, professionalism, accountability, effectiveness and efficiency, local wisdom, diversity and participatory (Moch, 2014). As an element of village administration, the village government has one function, namely carrying out community development and development, and carrying out village economic development (Moch, 2014).

Taking into account the large role of BUMDes in providing alternatives to several assistance programs and grants, it is necessary to have a good management concept that includes (Chintary & Lestari, 2016):

- 1) BUMDes management must be open, and can be known by the community.
- 2) BUMDes management must be accountable to the village community by following the rules and regulations that apply.
- 3) village communities are actively involved in the process of planning, implementing, monitoring.
- 4) BUMDes management must provide results and benefits for community members in a sustainable manner

This description shows that the role of the village government is very important. This study focuses on the focus of the study on the guidance and supervision of the Village Government on Village Owned Enterprises (BUMDes) in Maholida Village, Sitellu Tali

Urang Jahe District, Pakpak Bharat Regency. In this village there are several BUMDes which are expected to improve the economy of the people of Maholida Village, Sitellu Tali Urang Jahe District, Pakpak Bharat Regency. Here will be studied specifically related to the formation of Village Owned Enterprises (BUMDes) in Maholida Village in an effort to increase the village's original income in Sitellu Tali Urang Jahe District, Pakpak Bharat Regency.

To find out this, an analysis will be carried out on the role of the Village Government towards Village-Owned Enterprises (BUMDes) according to statutory regulations as stipulated in the current provisions of laws and regulations in Indonesia, including regional regulations which are regional specific policies. Pak Pak Bharat District. Furthermore, it will also be traced whether the village government has carried out its role properly or not.

Other research on BUMDES was also carried out by other researchers which aimed to investigate the forms of legal entities that can be applied to Village-Owned Enterprises (BUMDes) and to review aspects of accountability attached to the organs of business units within BUMDes. Santika, Yunda. "Establishment of Village-Owned Enterprises as Legal Entities in the Perspective of Legislation in Indonesia." Journal of the Faculty of Law, University of Padjadjaran. making the main focus around how business units within BUMDes can be legally recognized as independent legal entities, as well as how the accountability obligations of the organs within these business units are in the legal context (Santika, n.d.).

Implementation of Regulation of the Minister of Villages for Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 19 of 2017 concerning Priorities for Determining the Use of Village Funds for 2018 (Case Study in Pematang Tengah Village, Tanjung Pura District, Langkat Regency). The results of the study stated that the office of the Village Head of Pematang Tengah has implemented Village Minister Regulation Number 19 of 2017, there are also a few obstacles in implementing this regulation, namely limited funds, and responding to connection funds in 2019, and it can be concluded that the Office of the Village Head of Pematang Tengah has implemented the Village Minister Regulation Number 19 of 2017 quite well (Ulfa, 2019). Research conducted by Fajarwati, Y., Yusuf, M., & Handayani, R. (2016). Implementation of Village Owned Enterprises (BUMDes) Program in Pagedangan Village, Pagedangan District, Tangerang Regency. This research was conducted by Feni Fajarwati State Administration Study Program, Faculty of Social and Political Sciences, Sultan Ageng Tirtayasa University, Serang 2016. With the formulation of the problem, how is the implementation of the Village-Owned Enterprises (BUMDes) program in Pagedangan Village, Pagedangan District, Tangerang Regency? (Fajarwati et al., 2016)

In connection with this description, it shows that this study aims to analyze the role of the Village Government towards BUMDes based on laws and regulations, evaluate the legal aspects of establishing BUMDes in Maholida Village to increase the village's original income, and examine the process of fostering and supervising the Village Government towards BUMDes and its impact on BUMDes performance and sustainability. This research will be studied based on statutory regulations, the theories used in this study are supported by empirical data from Maholida Village, Sitellu Tali Urang Jahe District, Pakpak Bharat Regency.

RESEARCH METHODS

The approach in this thesis research involves legal research methods with a normative approach supported by empirical data. Normative legal research is an approach that involves the study of legal sources, such as norms or laws and regulations related to the problem being discussed. (Soekanto & Mamudji, 2016). In addition, this study also combines empirical data elements obtained through interviews with officials in the Maholida Village Government, Sitellu Tali Urang Jahe District, Pakpak Bharat Regency who have insight and competence in answering the questions that are the focus of the research.

In more detail, the research method in this writing involves: Normative Legal Research: This research involves an analysis of legal sources that are relevant to the problem being studied. This includes a study of legal norms, regulations and laws and regulations related to Village Owned Enterprises (BUMDes) and the role of the Village Government in supervising and fostering BUMDes. Empirical Data: Empirical data obtained through interviews with officials at the Maholida Village Government. This interview was conducted to gain a deeper understanding of how the Village Government carries out the role of fostering and supervising BUMDes in the region.

The combination of normative legal research methods and empirical approaches provides an advantage in understanding a more comprehensive problem (Efendi et al., 2016). The normative approach makes it possible to analyze the legal framework governing BUMDes and the role of the Village Government, while the empirical approach involves practical perspectives and more concrete experiences from actors in the field. This combination can provide a more complete view of how implementation and realities on the ground fit into the existing legal framework.

This research has an analytical descriptive nature, which means that its main objective is to describe the facts and data that already exist. The data used includes primary legal materials (legislation), secondary legal materials (doctrine), and tertiary legal materials (public opinion). The analytical descriptive method is used to describe the legal arrangements regarding the role of mediation in dispute resolution. The data is analyzed using relevant legal theories and applicable laws and regulations (Efendi et al., 2016).

In this study, the approach method used is the statutory approach (Statue Approach) and empirical approach. The statutory approach involves an analysis of legal norms related to the role of mediation in dispute resolution. The empirical approach, on the other hand, involves direct research on real aspects or facts related to the object of research, such as interviews and observations. (Diantha, 2016).

The normative juridical research approach is carried out through a literature study by analyzing legal materials, statutory regulations and other written materials that are relevant to the role of mediation in dispute resolution. Primary data was obtained through interviews with officials in the Maholida Village Government, Sitellu Tali Urang Jahe District, Pakpak Bharat District. The interviews were conducted using the unstructured or free interview method, in which the researcher did not follow a complete systematic structured interview guideline, but focused more on the outline of the problems to be asked.

Meanwhile, secondary data was collected through a literature study with reference to legal materials, statutory regulations and other written sources relevant to the research topic. Overall, this study combines normative and empirical approaches to provide a comprehensive

view of the role of mediation in dispute resolution, both from a legal perspective and from practice in the field.

In this study, various types of legal materials were used to support the analysis and conclusions. The legal materials used include primary, secondary and tertiary legal materials. This research involves library research methods and field research. Library research is carried out by collecting and analyzing various primary and secondary legal materials that are relevant to the research topic. The field research involved collecting data through interviews with officials in the Maholida Village Government, Sitellu Tali Urang Jahe District, Pakpak Bharat District.

After the data was collected, qualitative data analysis was carried out. Data analysis involves examining and evaluating the data that has been collected. Then, the data is analyzed and systematized according to the problems studied. The results of data analysis are presented descriptively, by describing what is in accordance with the problems studied.

Qualitative methods are used in this study to explain and describe the quality or characteristics of the research. Primary, secondary, and tertiary data are analyzed in their own words to produce qualifications that are in accordance with the issues discussed. The results of the analysis are then used to present conclusions which are the answers to the problems raised in this study.

RESULTS AND DISCUSSION

The Role of the Village Government Against Village-Owned Enterprises (BUMDES) According to the Laws and Regulations

Village administration is carried out within the framework of regional autonomy, which implies that there is delegation of authority from a higher level of government. This autonomy gives the village the right to manage its own household. The village government, represented by the village head or a similar position, works closely with village officials as an element of village administration (Adlin et al., 2023; Ginting et al., 2023; Mashudin et al., 2022; Tarigan & Banjarnahor, 2022). Village autonomy allows villages to have authority in various government affairs. This includes governmental affairs originating from village origins, governmental affairs which were originally the authority of the district/city but whose arrangements were handed over to the village, co-administered tasks from the provincial government, district/city government, and the central government, as well as other governmental affairs regulated by laws and regulations (Widodo, 2011). This village authority must be carried out in accordance with the principles of village governance, such as deliberation, democracy, participation and sustainability.

Village income comes from various sources, including village original income, regional tax sharing and district/city regional levies, central and regional financial balance funds, budget allocations from the APBN and APBD, as well as financial assistance from other parties. This source of income is village wealth and must be managed with principles such as public interest, efficiency, accountability, and legal certainty (Haeba et al., 2021). Village wealth management involves a series of activities, from planning, procurement, use, utilization, security, maintenance, to disposal and transfer. The purpose of this management is to improve the welfare of the village community and village income. This management is the

responsibility of the village head together with the Village Consultative Body (BPD), and management procedures are regulated in government regulations.

Overall, village autonomy provides an opportunity for villages to manage their own government affairs and wealth. This management must be carried out with full responsibility and in accordance with the principles that prioritize the welfare of the village community and the public interest (Sony, 2023). The village head has an important role in administering village governance, and in the context of village-owned wealth management, the village head has the power to manage this. However, in some situations, the village head can delegate some of his powers regarding the management of village assets to village officials.

The Village Consultative Body (BPD) is an institution that functions in village administration and its members are representatives of the village population based on area and are determined democratically. This institution has an important role in carrying out government functions and also plays a role in several aspects, including in managing village assets.

In the context of revitalizing the village economy and managing village wealth, a Village Owned Enterprise (BUMDes) was established. BUMDes is a business entity whose capital is owned by the village and aims to manage assets, services, and other businesses for the welfare of the village community. The establishment of BUMDes was initiated by the village community, and can be a forum for optimizing village potential and local wisdom.

Village original income, including that from BUMDes, is a source of income obtained from village authority based on origin rights and local scale authority. This village's original income aims to support village development and increase community welfare. Therefore, the establishment of BUMDes should be adjusted to the village's economic potential and community needs, for example by optimizing sectors such as village markets, village tourism, savings and loans, crafts, and others.

The establishment of BUMDes is not mandatory, but if it can become an economic driver and increase community welfare, the Village Government needs to consider this establishment. BUMDes management can include village community participation, especially through the Village Consultative Body (BPD) which represents villagers (Sutrisno et al., 2020). With the establishment of BUMDes and proper management of village wealth, it is hoped that villages can take advantage of local potential and drive the village economy to improve the welfare of their people.

BUMDes Establishment and Community Role, BUMDes are expected to be established on the initiative of the village community. This will trigger a sense of belonging in the community towards BUMDes, so that they are actively involved in the development and management of this institution. The establishment of BUMDes must be in line with village development goals to improve community welfare and reduce poverty. In establishing BUMDes, it is important to prioritize togetherness, kinship and mutual cooperation, so as to create the mainstreaming of peace and social justice. Village development must also pay attention to sustainability aspects, by utilizing natural resources and the environment in a sustainable manner.

The Village Consultative Body (BPD) can play a role in assisting the establishment of BUMDes, and this effort needs to be supported by community capacity building. Protection policies and support from the local government are also important to protect BUMDes from

the threat of competition from large investors. BUMDes does not only prioritize financial benefits, but also aims to support improving the welfare of village communities. BUMDes can develop various business units that optimize local economic potential and support social services. BUMDes does not have a standard form and can vary according to the characteristics and potential of each village. Further arrangements regarding BUMDes are regulated through Regional Regulations (Perda).

The Village Government has the task of conducting outreach and awareness to the village community regarding the importance of BUMDes. Education, training, and community preparation are very important so that they understand the concept of BUMDes which has social and commercial functions. After BUMDes was established, operationalization was fully handed over to the village community. Communities need to be prepared to accept this new concept by focusing on traditional values and village characteristics. By prioritizing these principles, it is hoped that BUMDes can become an effective instrument in encouraging local economic development, improving the welfare of rural communities, and creating a sustainable environment.

Formation of Village-Owned Enterprises in Maholida Village in an Effort to Increase Village Original Income in Sitellu Tali Urang Jahe District, Pakpak Bharat Regency

This study of laws and regulations has the objective of understanding the legal conditions governing the substance or material to be regulated. This analysis aims to identify the position of new regional regulations and understand how synchronization and harmonization of existing regulations is carried out in order to avoid overlapping legal arrangements.

In 2019, Maholida Village has formed a BUMDes named "Olih Mersada." The formation of this BUMDes involves collaboration between the Head of Maholida Village, Iswandi Berutu, elements of the Government, and the community of Maholida Village. After a long period of inactivity, through a Village Deliberation process involving the Village Consultative Body (BPD) regarding the Establishment of BUMDes Village Regulations (Perdes), it is hoped BUMDes "Olih Mersada" can immediately implement its work program. This step was taken for the benefit and benefit of Maholida Village and its residents.

The formation of Maholida Village and "Olih Mersada" BUMDes is based on Village Regulation Number 04 of 2019 concerning the Formation of Village-Owned Enterprises "Olih Mersada." This formation process was then followed by the Ratification of the Statutes/Bylaws which were set on January 12, 2022 by the Head of Maholida Village, Iswandi Berutu.

In this context, in-depth legal studies and a good understanding of the laws and regulations governing the establishment and operation of BUMDes are very important. This will ensure that BUMDes operates in accordance with applicable legal principles and can provide optimal benefits for village communities.

BUMDesa "Olih Mersada" is engaged in business fields: Party equipment rental business; hut and keyboard rental business; Business ventures trading in certain goods and Financial business ventures. In carrying out the activities of this business unit, of course, it must be followed up by forming BUMDesa management Olah Mersada Maholida Village, carried out through deliberations attended by all elements of the village government, community institutions in the village, women's elements and community leaders. At BUMDesa Olah

Mersada Maholida Village a management has been formed which will be stated in the table as follows:

The term of office for the management of BUMDesa Olih Mersada Maholida Village is 3 (three) years and can be re-elected for the next term of service. The management of BUMDesa Olih Mersada Desa Maholida has the right to receive legal income as a reward for carrying out their duties in accordance with BUMDesa's financial capacity. The management of BUMDesa Olih Mersada Desa Maholida is prohibited from taking personal benefits, either directly or indirectly from BUMDesa activities other than legitimate income.

The administrators in carrying out BUMDes business activities "Olih Mersada" are guided and supervised by the Maholida Village Government. The Head of Maholida Village, Mr. Iswandi Berutu, serves as Advisor to BUMDes "Olih Mersada", then there is the BPD of Maholida Village, which is the BUMDes Supervisor "Olih Mersada". In addition, there are also internal supervisors formed by the Maholida Village Government which will be mentioned in the table as follows:

Regarding the profits obtained by BUMDes "Olih Mersada" the profit sharing for this business has been regulated in Perdes 04 of 2019 which will be stated as follows:

1. Advisory income of : 5% (Five percent);
2. Superintendent's income is : 5% (Five percent);
3. Original Village Revenue of : 10% (Ten percent);
4. Director of BUM Desa for : 24 % (Twenty percent);
5. Secretary of BUM Desa for : 18% (Eighteen percent);
6. Treasurer of BUM Desa for : 18% (Eighteen percent);
7. Head of BUM Desa Unit for : 10% (Ten percent);
8. The next year's capital of : 10% (Ten percent);

When analyzed from a normative juridical perspective, the formation of BUMDes "Olih Mersada" based on Maholida Village Regulation Number 04 of 2019 concerning the Formation of Village-Owned Enterprises "Olih Mersada" is in accordance with the laws and regulations above it, so it does not cause conflict or conflict with the norms above it .

With the establishment of the Village-Owned Enterprise "Olih Mersada" it is hoped that it can increase the village's original income in Sitellu Tali Urang Jahe District, Pakpak Bharat Regency, as mandated in Article 3. Maholida Village Regulation Number 04 of 2019 concerning the Formation of Village-Owned Enterprises "Olih Mersada" which state the purpose of the BUMDes.

Efforts to Foster and Supervise the Village Government Against Village-Owned Enterprises in Maholida Village, Sitellu Tali Urang Jehe District, Pakpak Bharat Regency

In connection with the guidance and supervision of BUMDes "Olih Mersada", the Maholida Village Government is obliged to foster the development of the BUMDesa Olih Mersada Maholida Village business so that it grows and develops into a Business Entity that is useful in boosting the economy of rural communities (Article 37 of Maholida Village Regulation Number 04 of 2019 concerning the Establishment of Village Owned Enterprise "Olih Mersada"). Furthermore, the BPD and/or internal supervisors formed

through village meetings supervise the management of Olih Mersada in Maholida Village (Article 38 of Maholida Village Regulation Number 04 of 2019 concerning the Formation of Village-Owned Enterprises "Olih Mersada").

1. The Role of the Village Government in Setting Work Standards as an Effort to Foster and Supervise BUMDes Olih Mersada

Work standards are targets, goals, objectives and work efforts of workers within a certain period of time. In carrying out their work, workers must mobilize all their energy, thoughts, skills, knowledge and time to achieve the things determined by these work standards. Various types of work that have been and will be carried out by workers certainly require clear criteria, because each job carried out by workers has different work standards (<https://www.jojonomic.com/blog/standard-work-employees/>, Accessed on Monday 13 March 2023 at 15:05 WIB).

Work standards in the management of BUMDes Olih Mersada Maholida Village are set by the Government of Maholida Village together with the BPD of Maholida Village, the two parties design work standards in the form of village regulations as a legal basis and guidelines in developing and supervising BUMDes. In addition to the draft Village Regulations, the BPD and the Village Government made a joint agreement regarding administrators from community members who do business based on input from the people of Maholida Village.

From the results of the interviews it was also seen that there were a number of things that were not paid much attention to in achieving BUMDes work results due to a lack of training and education from related parties in increasing the knowledge of BPD Desa Maholida about information about BUMDes. In addition, it is also due to the difficulty for the village government together with village officials to find work standards in implementing BUMDes which has resulted in unclear references for implementing BUMDes, and there is also no call from the village government to participate in maximizing the potential of existing village assets.

2. The Role of the Maholida Village Government in Conducting a Performance Assessment of Bumdes Management as an Effort to Foster and Supervise BUMDes Olih Mersada

In the implementation of supervision at BUMDes in Maholida Village, several General Meetings were held, namely as follows:

- (1) Village Deliberation, which is a meeting in making the highest decision in determining discussion and ratifying operational accountability reports, selecting and assigning operational executors. This Village Deliberation is held once per BUMDes management period.
- (2) Extraordinary Village Deliberations, namely deliberations in making the highest decisions in making urgent decisions such as not being limited to replacing the chief operational executor before the term of office ends.
- (3) Annual Deliberations, namely deliberations held in decision-making, discussing and ratifying annual operational reports, compiling and establishing BUMDes work programs, and evaluating the work of BUMDes business units.

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- (4) Management deliberation is a general deliberation, which discusses everything that is general in nature and related to organizational implementation. This meeting is held every 3 (three) months.
 - (5) Operational Executive Deliberations, deliberations that are technical in nature related to the implementation of BUMDes.

The operational executor in the BUMDes organizational structure is tasked with administering and managing the BUMDes in accordance with the statutes and bylaws. In the organizational structure of BUMDes in Maholida Village, the operational implementers consist of one chairman, one secretary, one treasurer, and the head of a business unit. The operational executor is selected based on deliberations by the Village Government, BPD, and other village institutions and is determined by a village headman's decision. The chief operational executor in Maholida Village is fully responsible for the implementation of BUMDes, thus the chief operational executor gets advice from the Village Head to then convey it to other operational executors such as the secretary, treasurer and head of business units.

For the accountability of BUMDes business implementation integrated in the accountability of Village Administration Reports in the field of village community economic empowerment APBDes to the Village Consultative Body and the government, namely the Regional Inspectorate based on Village Ministerial Regulation Number 04 of 2015 concerning Establishment, Administration and Management, and Dissolution of BUMDes which states :

- (1) The BPD and/or internal supervisors formed through village meetings shall supervise the management of BUMDes.
- (2) The Regency/City Inspectorate supervises the management of BUMDes.

One measure of the performance of the Village Head is carrying out development through the authority to foster the village economy and is obliged to improve the welfare of the community. To fulfill this obligation, the village head forms a BUMDes with the approval of the BPD. From the results of interviews with the Chairperson of the BPD, and the Village Head in supervising the performance of the Village Head in managing BUMDes, the BPD looks at it from the side of administrative management and transparency.

In carrying out supervision of the Village Government, you can see from the written report which will then be given to the BPD, this is based on PP No. 43 of 2014 concerning Regulations for Implementing Law No. 6 of 2014 concerning Villages, namely in article (48c) and in article 49 (paragraph 2) that The village head must submit a report on the administration of government in writing to the BPD at the end of each fiscal year. The report contains accountability for governance, accountability for development implementation, accountability for community development and accountability for community empowerment so that it can become a benchmark for village heads in improving their performance. Meanwhile, the role of the BPD is by conducting BUMDes performance evaluations that are fostered by the Village Head

Supervision and coaching activities carried out by the Village Government, especially in the field of economic empowerment originating from ADD in 2016 for BUMDes managed by the community and village government in an effort to strengthen the village economy

through the development of BUMDes business units Management of Maholida Village Business Results which is a program directive from the sub-district and district governments carried out by the village government and supervised by the BPD

Based on the results of research in the field, the BPD Maholida always involves the community in planning the formation of BUMDes, the aspirations conveyed are well accommodated by the BPD. Only in the process of deliberation not all elements of society are involved in conveying aspirations. The SBPD and the village government can take advantage of the existing community to improve development according to the needs of each element of the community.

3. Carry out Corrective Actions on problems in BUMDes Development and Supervision

Corrective action on a problem in the implementation of BUMDes is useful so that the process of carrying out activities can run according to the provisions and objectives that have been planned. In this case the form of improvement can be carried out by the Village Government if problems are found that interfere with the implementation of BUMDes in Maholida Village through periodic monitoring of each BUMDes manager and administrator.

The Village Government which also acts as an advisor in the BUMDes organizational structure in Maholida Village is held by the Village Head ex officio whose management is carried out by providing advice to the BUMDes Operational Chief Executive whether requested or not, accompanying the Operational Chief Executive in developing a negotiating network in the BUMDes business , and protect BUMDes from things that can threaten the continuity of BUMDes business implementation

Based on the research that has been carried out, the Head of Maholida Village has exercised his authority as an Advisor in the BUMDes organizational structure by encouraging and facilitating the progress of BUMDes in making the village economy independent. Ex officio, the Village Head exercises his authority in the extent of:

- a. Provide advice to the Head of BUMDes Operations whether requested or not;
- b. Accompany the Head of Operations in conducting network development and negotiations;
- c. Protect BUMDes from things that can threaten the continuity of BUMDes business implementation;
- d. Supervise the implementation of business activities and look for alternative solutions if there are symptoms/indications of decreased BUMDes performance.

Based on the explanation above, in the implementation of BUMDes management the Village Head in his authority as Village Head Advisor is not dominant in the physical activities of the BUMDes business unit, in terms of the authority possessed as Village Head Advisor is more dominant in providing advice and advice and input to the Head of BUMDes Operational Executive in Maholida Village.

Based on the results of interviews with the Head of the BPD, and the Village Head, regarding the contribution of the Village Head as the Village Government in carrying out corrective actions in BUMDes development, it is explained that improvements to a

problem that arise can first be accommodated through the aspirations of the community, from the Head of the RT or Head of the Hamlet, can also seen through monitoring by the BPD by looking directly at the condition of the community regarding what the community needs.

From various village regulations such as Perdes regarding BUMDes, in fact it can be seen that the implementation of the oversight function and function of channeling BPD aspirations, the functioning of the supervisory function is shown by the holding of BPD hearings with the Village Head, where the Village Head always receives suggestions and considerations regarding the management of BUMDes and Perdes based on aspirations from BPD members themselves and input from the Maholida Village community and receipt of the village head's accountability report by the BPD, hearings are held in regular BPD meetings. In addition, not all planned aspirations can be realized, BPD needs to evaluate priority activities that have not been realized so that goals can be achieved effectively and efficiently. BUMDes development is not balanced,

Regarding corrective actions for problems that arise such as disruption to the production of coconut plantation management in Maholida Village, from the interview results it appears that all forms of complaints or suggestions have been submitted to the Village Head as the Maholida Village Government, but the forms of aspirations that have been accommodated are only limited to reports without any improvement in real. The Village Government and BPD in the course of the program have indeed coordinated together in supervising and fostering BUMDes by looking at what are the obstacles in the BUMDes implementation process, but it is unfortunate that corrective actions have not been realized properly so that BUMDes Olih Mersada's business activities are still ongoing. technical difficulties were found.

CONCLUSION

According to statutory regulations, the Village Government has the role of increasing the financial capacity of the Village Government in administering government and increasing community income through various economic business activities in rural communities, so villages through the Village Government can establish Village-Owned Enterprises. The Village Government establishes BUMDes formed with Village Regulations as the legal basis and is guided by Regional Regulations. Of all that, the most important thing is that the establishment and management of BUMDes must be carried out professionally, independently and in accordance with applicable laws and regulations.

The Maholida Village-Owned Enterprise in Sitellu Tali Urang Jehe District, Pakpak Bharat Regency, was formed based on Maholida Village Regulation Number 04 of 2019 concerning the Formation of a Village-Owned Enterprise "Olih Mersada". The regulatory material for the formation of Village-Owned Enterprises is in accordance with the provisions of other laws and regulations governing the formation of BUMDes. The establishment of the Village Owned Enterprise "Olih Mersada" is an effort to increase the village's original income in Sitellu Tali Urang Jahe District, Pakpak Bharat Regency

The development and supervision of the Village Government for Maholida Village-Owned Enterprises, Sitellu Tali Urang Jahe District, Pakpak Bharat Regency is regulated in Articles 37 and Article 38 of Village Regulations Number 4 of 2019 concerning the

Establishment of Village-Owned Enterprises "Olih Mersada". Efforts to foster and supervise the Village-Owned Enterprise "Olih Mersada" are carried out by setting BUMDes management performance standards, evaluating the performance of BUMDes management, and taking corrective actions on BUMDes problems.

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