



Increasing Economic Potential Village through the Establishment of Badan Usaha Milik Desa (BUMDES) Based on Local Wisdom

Kharis Fadlullah Hana¹, Lorena Dara Putri Karsono², Agep Rumanto³

^{1,2,3} Institut Agama Islam Negeri (IAIN) Kudus, Indonesia

 kharis@iainkudus.ac.id

Abstract

The article aimed to provide an assistance Village Leader of Jetiskapuan Village in preparing Badan Usaha Milik Desa (BUMDES). The method of this activity was carried out by providing directions for the creation of Badan Usaha Milik Desa (BUMDES) drafting team, economic potential analysis, business feasibility analysis, training for the drafting team and village deliberations for the formation of BUMDES. The results of this service are marked by an agreement on the type of business being managed, the name of the BUMDES, the capital of the bumdes, the articles of association and the by-laws of the bumdes. The line of business managed is Water Treatment and Waste Management. This service recommendation needs support and understanding between the village government and the village consultative body. PP No. 21 provides rules for BUMDES to stand alone without the involvement of the village government, the highest decision is the village meeting. This provided a lack of support from the village government at the time of BUMDES was formed. The recommendation for the results of this service is to always coordinate with the village government in order to occurs synchronization between village programs and BUMDES, besides that need to training regarding bumdes business governance for business unit development and the formation of new business units.

Keywords: Economic Potential, Business Feasibility, Increasing Economic Potential

ARTICLE INFO

Article history:

Received
January 03, 2022
Revised
January 27, 2022
Accepted
January 29, 2022

Published by

ISSN

Website

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2774-7077

<https://attractivejournal.com/index.php/bce/>

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INTRODUCTION

Based on PP 11 of 2021 stipulates that village-owned enterprises are independent without the involvement of the village government. This makes Badan Usaha Milik Desa (BUMDES) able to move and develop their businesses without any intervention from the village government. However, with this policy, Badan Usaha Milik Desa (BUMDES) must be able to contribute more original village income. Several community service activities have been carried out to improve the performance of BUMDES as has been done by Yusnaini, Dewi, Burhanudin, Hakiki, & Meirawati, (2020) who provided assistance through the preparation of the cost of production for Bumdes in the village of kerinjing ogan ilir. This activity has an impact on improving the Bumdes financial management. Many other service activities related to business management have also been carried out including Irfandi, Aziz, & Hidayat, (2020) in terms of mentoring pandanus woven crafts in Serdang Bedagai Regency, North Sumatra. Suyuti (2011) also carried out mentoring activities for the formation of Bumdes by establishing a Bumdes institution in Donggala Regency. Based

on the service activities of Sumantra, Yuesti, Suryatmaja, & Sudiana, (2016) also show that there is a need for continue assistance in the formation of BUMDES by setting up supervisory institutions and business partnerships. Other assistance has also been widely carried out by (Juwita & Pancaningrum, 2018) regarding the issuance of business permits and Ismiyah et al., (2020) regarding improving the financial performance of BUMDES in Bentengputih Village.

In terms of the BUMDES pilot program, several programs have been implemented in various regions, such as those carried out by Handajani, Abidin, & Pituringsih, (2021) with the result that in order for the BUMDES design to be operationally implemented properly, a strong commitment from the village head and village stakeholders is needed. Other activities were carried out by Nova & Arwanto, (2021), Purnomo, Magtukhatusholikhah, & Rusydi, (2021), Hamid & Fehrezy, (2021), that in the formation of BUMDES there needs to be an analysis of village potential, socialization and coordination with several related parties. Several service programs have been implemented, but there are still few articles that specifically discuss the process of establishing an effective BUMDES starting from the beginning because many villages only form BUMDES without going through a potential and feasibility analysis process. Hence, after BUMDES is formed, they do not know the direction of the program. From the results of other services, it is also not evenly distributed in several villages, the programs implemented are not sustainable. For this reason, this article specifically discusses the service program in the early stages of forming BUMDES through the steps of forming a BUMDES formulation team, analyzing village potential, analyzing business feasibility, conducting training for the formulation team through workshops and Forum Group Discussion (FGD). The final stage of formation is the ratification of BUMDES through the Village Deliberation mechanism.

Jetiskapuan Village was chosen as the object of community service by the lecturer. The village is a village that has problems with flooding in the rainy season with a long receding period. Nevertheless, the village of jetiskapuan has considerable potential in terms of clean water. The water in the pennant of the jetiskapuan village has a very high quality level of clarity based on the results of laboratory tests. The village also has a clear river with sufficient fishing. Several other villagers often visit Jetiskapuan Village to fish and just take a walk to enjoy the view of the village with its wide-spread rice fields. Another business potential is that the community has a variety of businesses ranging from gypsum, trading chicken pieces, fish cultivation, agricultural and several other business activities. However, business governance in Jetiskapuan village has not been implemented properly. In fact, if managed properly, the results of regional potential and existing business potential can get maximum results. Hence, the article aims to provide an assistance Village Leader of Jetiskapuan Village in preparing Badan Usaha Milik Desa (BUMDES).

METHOD

The research uses Participatory Action Research (PAR). This method refers to research involving the community as active participants (Z, Sari, & Prihati, 2021). Participants are involved in creating a team for formulating village-owned enterprises. Other participants, namely the formulator, participated actively in reviewing every action that took place from the beginning of the formulation to the ratification of the BUMDES. PAR involves all interested parties, namely the Badan Permusyawaratan Desa (BPD), village officials, RT/RW heads, community leaders and youth leaders. The purpose of this method is to provide changes and improvements to business entities belonging to the Jetiskapuan village for the better. The steps taken in the implementation of this service are:

1. Forming a drafting team for the Jetiskapuan Badan Usaha Milik Desa (BUMDES) consisting of elements of the village apparatus, village consultative bodies and community leaders.

2. Compiling an analysis of the potential of the Jetiskapuan village by examining the natural resources and human resources available. owned by the village of jetiskapuan.
3. Provide training with other BUMDES in Kudus district by involving facilitators from data loca, sustainable villages and *djarum foundation* as an effort to optimize the feasibility of BUMDES.
4. The ratification of BUMDES through village deliberations with the resulting agreement being the name of BUMDES, working capital requirements, articles of association, by-laws and Village Regulations concerning BUMDES in jetiskapuan village.

RESULT AND DISCUSSION

The implementation of the Participatory Action Research (PAR) method in establishing the Badan Usaha Milik Desa (BUMDES) of Jetiskapuan Village as an effort to increase village independence and improve the community's economy based on local wisdom is carried out through several stages of activities. The results and stages of community service activities through PAR in the village of Jetiskapuan are as follows:

1. Formation of the BUMDES Formulating Team TheBUMDes
 activity of forming theformulating team was facilitated by the Badan Permusyawaratan Desa (BPD). BPD was chaired by Masrur Abdullah, S.Pd.I. The stages of this activity are through village deliberation activities by presenting the Village Head, BPD, RW Chair, RT Chair, Community Leaders, Community Organizations and Youth Leaders. The event started with an opening by the head of the Badan Permusyawaratan Desa (BPD) by explaining the importance of establishing the BUMDES in the Jetiskapuan village as an increase in village original income and realizing village independence. The event was continued by the Village Head, namely Mr. Sudirno by giving directions to the community to jointly build the village. From the results of the direction by the BPD and the village head, it was then offered to the participants of the village meeting (Musdes) to agree on the establishment of the BUMDES in Jetiskapuan Village. The people who were present as Musdes members were quite enthusiastic and supported the formation of BUMDES in Jetiskapuan Village, so that a mutual agreement was created for the establishment of BUMDES. From the agreement, a team for formulating bumdes together with the community was selected, with the result being Dr. H. Aris Suliyono, MH as the chairman of the BUMDES formulator and six other members namely, Masrur Abdullah, H. Mukhlis, Syaifuddin Abbas, Sujianto, Titik and Kharis Fadlullah Hana.

2. Analysis of the Potential of Jetiskapuan Village

This potential analysis team was carried out by the drafting team together with lecturers implementing community service in the Jetiskapuan Village Hall meeting hall.

Figure 1. Discussion Badan Usaha Milik Desa (BUMDES) at Jetiskapuan Village



This activity was led by the head of the formulation team and accompanied by the village assistant of Kudus Regency by Khomsin, S.Pd. from the analysis results obtained several problems that must be resolved by BUMDES namely waste management problems. Nevertheless, there are several village potentials that can be maximized by BUMDES, namely village banners and village pamsimas jetiskapuan. The jetiskapuan village banner has existed since 1980 as a source of water for the jetiskapuan village community and other villages. The available water is very clear and of very good quality. The water source is also never dry during the dry season. Another potential business is PAMSIMAS. So far, PAMSIMAS has been the other provider of clean water in Jetiskapuan Village. Unfortunately, its management is still not optimal, it is proven by the absence of operating profit from PAMSIMAS. The business potential results from the analysis of the Jetiskapuan BUMDES formulating team based on potential identification, identification of community livelihood sources, and identification of village services as follows:

Table 1. Potential Identification

No	Type Potential	Conditions and problems	Manager	ProjectionRole of BUMDES
	River	Have a clear river with enough fish to be the goal of anglers from other villages, but due to lack of normalization, the river is full during the rainy season.	Village	Manages the river for fishing and uses plants from the river. Water tourism, fish farming, water hyacinth produce andfishing
	rice	fieldHave good rice fields, but can only harvest once a year due to flooding.	Communit y	Manage product diversification during flood times. Provision of seeds, medicines and post-harvest yields
	Water Tower Umbul	Has a tower and clean water pump since 1980 with very clear water conditions and never dry in the dry season	Village	Optimizing income from clean water management through Umbul Village Jetiskapuan
	Multipurpose Building	Own a building PKK multipurpose building and Wijaya Kusuma Building as meeting facilities andsports hall	village	Optimizing the management of the rental of the jetiskapuan village multipurpose building

From the analysis of village assets that can be managed by the Bumdes to be maximized and allow it to be achieved in a short time, the management of the water umbul tower and multipurpose building, potential rivers and rice fields become a long-term village-owned enterprise development program as a means of water tourism and agro-tourism.

Table 2. Identification of Sources of Livelihood for Villagers of Jetiskapuan

No	Type Source of Livelihood	Products and Volume	Problems and Needs	Projected Role of BUMDES
	Farmers/Growers	Produce Rice and other Crop Products with 351 farmers = 560 tons/year, 80 hectares, 1 hectare 7 tons, with farmers pure 15 people.	Natural conditions Flood so that one crop in 1 year, most of the harvest is sold to middlemen.	Service providers, facilitate farmer insurance, diversify agricultural products during flood times. Grain Trading, Management of Insurance Administration Services, Provision of Farmer Seeds for
	Fish Breeders and Fish Cultivation	Produces various types of fish, especially catfish with details of 20 breeders 20 ponds, 1 pond 5000 catfish totaling 100,000, harvesting 4 months a year, harvesting 2 times	Need for seeds and feed fish that are still imported with quite expensive prices, expensive feed ingredients, do not have permanent ponds.	Service providers for fish management and provision of fish seeds. Catfish Processing
	Household Industry	Produces gypsum handicrafts with details of 62 residents who are home workers for the gypsum industry with a need of 4 sacks a day	Expensive raw material costs and promotional facilities around poor districts and provinces	Provision of gypsum printing raw materials Provision of online stores Gypsum services and Gypsum Marketing Website
	Traders	The average resident trades chicken pieces with 35 residents who become chicken traders in the village with an abundance of offal products at low prices Abundant production of	chicken innards but low prices, abundant chicken feathers and a lot of chicken manure	Processing of chicken innards and storage of chicken feathers and chicken manure

Table 3. Identification of Jetiskapuan Village Services

No	Type of Service Needs	Product and Volume	Problems and Needs	Projected Role of BUMDES
	Provision of Clean Water	Providing clean water on average 5,000 liters to 10,000 liters per day to be distributed to house	Terse'sDianya 2 Pamsimas from a grant from the Sanitation Management Agency for Drinking Water	Provision of Community Clean Water through village banners and PAMSIMAS
	Waste	Providing waste management with 1 tonne of waste produced by the community per month	There is a garbage disposal but it is overloaded so it needs better management	Provide waste management facilities in various areashome

3. Training Badan Usaha Milik Desa (BUMDES)

BUMDES training activities organized by Djarum Foundation in cooperation with Loka Data and Conservation Village as a speaker. Acting as presenters, namely Eko and Sevin, provided direction on exploring potential to business feasibility analysis. The training activity was carried out for 3 weeks every Saturday and Sunday. This activity starts on November 13-28 2021 and is attended by 14 villages namely Bae Village, Peganjaran, Panjang, Getasrabi, Jetiskapuan, Pasuruan Lor, Loram Kulon, Colo, Margorejo, Gondoharum, Tanjungrejo, Honggosoco, Wonosoco and Undaan Lor. This training is divided into two classes, namely class A and class B to be more effective. The training participants came from the village government and the bumdes management/bumdes formulating team totaling 6 people. During the activity participants were given an introduction to material ranging from potential analysis, selection of business types, business model canvas, business feasibility analysis and work programs for village-owned enterprises. The training model is in the form of *workshops* and *focus group discussions* as a result of the participants' working papers. From the results of the material, participants were immediately asked to make and arrange assignments given by the presenters through working papers, after they were finished, they were then presented to discuss which ones were not appropriate and needed to be corrected. Participants also gained knowledge from other BUMDES in Kudus Regency with different types of businesses according to the potential of each village. From the results of the *benchmarking*, participants can gain knowledge about the business lines run by other BUMDES and better BUMDES management techniques. This activity can also share information on problems that occur and solutions to these problems from other BUMDES.

At the end of the training session participants were given the exposure of the material from BUMDES that has successfully expanded its business is BUMDes Mega Overcast Bogor, BUMDes From the results obtained training SWOT analysis and feasibility analysis as follows:

Table 4. SWOT Analysis BUMDES Jetiskapuan Village

Business Unit BUMDES	<i>Strength</i>	<i>Weakness</i>	<i>Opportunity</i>	<i>Threat</i>
Village Umbul Business Unit	<ol style="list-style-type: none"> 1. Facilities and infrastructure are well known for their good water quality 2. Human resources are sufficient to manage their management 3. Abundant springs throughout the year with the same volume 4. Good water quality 	<ol style="list-style-type: none"> 1. The springs around the pennant are reduced 2. If there is damage to the water pump, you have to buy it in Semarang 3. In terms of equipment is old The 4. packaging is not attractive 5. Maintenance costs are quite expensive 	<ol style="list-style-type: none"> 1. Already have regular and non-permanent customers from within the city and outside the city. 2. The volume of sales turnover of bottled water can be improved by gallon more 3. solution-isa basic need everyday for the community 	<ol style="list-style-type: none"> 1. There are competitors away from another village and the village itself 2. The price war between water business in another village 3. village community itself is still a bit to be subscribers 4. There are no binding strongly from customers so that it allows customers to switch to other water
businesses Pamsimas Business Unit	<ol style="list-style-type: none"> 1. Facilities and infrastructure already exist 2. Human resources already exist 3. PAMSIMAS business activities have been running and are 	<ol style="list-style-type: none"> 1. Technicians have not mastered 2. Management less effective 	<ol style="list-style-type: none"> 1. Customers already exist 2. Cheaper prices than PDAM 	<ol style="list-style-type: none"> 1. Water wells for residents are reduced 2. Yes people who are not aware of their payments 3. Lack of additional business capital

	well received			
Waste Management Business Unit	<ol style="list-style-type: none"> 1. Already has a database of regular customers 2. Infrastructure facilities and infrastructure already exist 3. HR management of waste already exists 	<ol style="list-style-type: none"> 1. Waste management that is less than optimal 2. Land for trash bins is incomplete 3. There is a waste management facility in the form of a motor damaged, only one is running 4. Do not have appropriate waste management technology 5. Limited budget for waste management 	<ol style="list-style-type: none"> 1. Abundance of waste in rural communities, both in shop and housing waste 2. Adequate village government support 3. Can be used as a good business area if you can sort and manage it 4. Existence Potential customers are quite a lot 5. Gapoktan members can use organic fertilizer 6. Can be used as stock investment 	<ol style="list-style-type: none"> 1. Lack of public awareness of waste management 2. There are complaints from the community around the garbage disposal 3. People feel they have their own land for garbage disposal

Table 5. Results of Business Feasibility Analysis Projected Profit and Loss BUMDES Jetiskapuan

No.	Description	Year	
		2022	2023
A	Receipts		
	1. Installation	0	30,000,000
	2. Customers	631.800.000	631.875,000
	Total Revenue	631.800.000	661.875.000
B	Expenditure		
	1. Production Costs	0	0
	2. Fixed Costs	315.624,000	315.624,000
	3. Depreciation	33,000,000	33,000,000
	Total Expenditures	348,624,000	348,624,000
C	R/L Before Tax	283,176,000	313,251,000
D	Tax (0.5%)	3,159,000	3,309,375
E	Profit After Tax	280,017,000	309.941,625
F	Revenue Sharing		

	PADes	126,007,650	139,473.731
	Incentives	28,001,700	30,994,163
	Total Profit Sharing	154,009,350	170,467,894
G	Net Profit (retained Earnings)	126,007,650	139,473,731Net
H	Profit Margin	19.94%	21.07%
I	BEP: Rupiah	348,624,000	348,624.000
J	Profitability Ratio		
	Return of Investment (ROI)	345.70%	382.64%
	Return of Equity (ROE)	283.54%	313.85%
	Return of Assets (ROA)	286.74%	317.20%

From the analysis results business feasibility based on profit and loss projections shows that the projected Bumdes Jetiskapuan village will later earn a profit of Rp. 283,176,000, - in 2022. From the total profit obtained, it will be divided for Village Original Income with a percentage of 45% to Rp. 126,007,650,-. The rest is given incentives to management and retained earnings.

Figure 2. The Discussion Activity of Badan Usaha Milik Desa (BUMDES) at Jetiskapuan Village



Banchmarking with BUMDES Bogor

FGD Business Feasibility Analysis

Forum Group Discussion (SWOT Analysis)

Discussion in Preparation of BUMDES working paper

4. Ratification of BUMDES Jetiskapuan Village

The activities to the Articles of Association, Bylaws and Village Regulations regarding BUMDES Jetiskapuan Village were carried out through an agreement based on the Village Deliberation. This activity agrees on the type of business, the required working capital, the articles of association, and the household budget. The activity was opened by the Chairman of the BPD Mr. Masrur Abdullah, S.Pd.I as the organizer of the Village Deliberation. Furthermore, the activity was opened by the Head of Jetiskapuan Village, Sudirno in order to direct the results of the formulation of the Village-Owned Enterprises that had been prepared.

The result of this activity was the ratification of the draft BUMDES Jetiskapuan Village under the name Bumdes Tirta Bestari along with the Articles of Association, Bylaws and Village Regulations concerning the Village Owned Enterprises of Tirta Bestari Desa Jetiskapuan. The business units selected and agreed upon by the village deliberation are the Water Management Business Unit through Village Banners, the Water Management Business Unit through Pamsimas, and the Waste Management Business Unit. The three business units were selected based on the potential analysis that has been carried out and a business feasibility study for the next few years.

Figure 3. Program Socialization and Philosophy of the Establishment of BUMDES in the Kendalasesem Wedung Demak Village



Direction of the Village Head.

Validation of Bumdes in Jetiskapuan Village

From the results of the service conducted, almost the same service has been carried out but in a different location, namely by Amrina Rosyada, (2020). The service program provides socialization and philosophy of the establishment of BUMDES in the village of Kendalasesem Wedung Demak, then provides various assistances including; Assistance in making the name of BUMDES, socialization about the stages of Musdes, making village regulations, assistance in village meetings with the results of service in the form of the name of bumdes constraint, drafting of village regulations, and formation of BUMDES management.

Nova & Arwanto (2021) also identified problems and potentials as well as market conditions in Tinting Boyok Sekadau village, West Kalimantan. Service in the context of establishing BUMDES has received enthusiasm in the new source village by Adam, Ristawati, Ramadhanti, & Nugraha, (2020), but there are several problems, namely from the management side of BUMDES, and many do not understand regulations, and BUMDES management, land conflicts as well happened in the source village. This is in accordance

with Mayu's research, (2016) that the factors that hinder the growth of BUMDes are managerial abilities, there is no communication with the village government and BUMDES is not born from the spirit and emancipation of the local community. Another finding Wahyuningsih, Widayanti, & Karniati, (2019) that providing assistance to the realization of the Rejosari Village BUMDES work program. The results of this finding in Jetiskapuan Village are different from the Service by Amrina Rosyada, (2020), Nova & Arwanto, (2021), Adam et al., (2020), Wahyuningsih et al., (2019). The program at Jetiskapuan includes a drafting team in activities workshop and FGD with BUMDES in Kudus Regency. The results of this service have a novelty compared to the previous service, namely at the stage of submitting to legal entities through the bumdes.kemendes.go.id website. From the results of registration show that through a 60-day process for registration of names and legal entities of BUMDES by the Ministry of Law and Human Rights.

The results of this assistance have contributed to the community in Jetiskapuan Village with the formation of the draft AD, ART, Perdes, business feasibility of BUMDES, and the name of the Jetiskapuan bumdes, namely Bumdes "Tirta Bestari" Jetiskapuan Village. The Business Units carried out by BUMDES are the Umbul Management Business Unit, the Pamsimas Management Business Unit, and the Waste Management Business Unit. Through the preparation of the work program, there will be the establishment of a new Business Unit in 2023, namely the Rental Services Business Unit and the Tourism Management Business Unit in 2025. Village communities are very enthusiastic about the formation of this BUMDES because it can increase the original income of Jetiskapuan Village and improve the economy of the surrounding community. Based on the results of this service, it is hoped that there will be further service regarding BUMDES governance assistance related to financial reports and business unit development.

CONCLUSION

From the results of community service that has been carried out, it has provided a change from a village that had not previously been formed BUMDES to the formation of a BUMDES with the name BUMDES Tirta Bestari Desa Jetiskapuan. The problem that arises from the formation of the bumdes is the lack of awareness of the village government and the community to support the formation of the bumdes. Another problem is related to the business unit in the form of village banners which were originally managed by the village which would be delegated to the bumdes, which did not receive a positive response. The fulfillment of the bumdes management structure has become a long discussion because it takes someone who is willing and able to serve as a director and a bumdes administrator who has minimal income. However, based on the results of the village deliberation, the community is very enthusiastic about the formation of the Bumdes after the results of the formulation and projections of income that will be received by the Bumdes are presented as a contribution to the original income of the Jetiskapuan village. The recommendation from this service is that there is a need for further service follow-up related to business management and Bumdes financial reports in Jetiskapuan Village.

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