



THE EFFECTIVENESS OF BUMDES AFTER COVID-19 PANDEMIC FIELD STUDY AT BUMDES GEMA AGUNG, ARMA JAYA DISTRICT NORTH BENGKULU REGENCY

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Abstract

On May 20, 2021, Sumber Agung Village was designated as a red zone. Based on data from the provincial COVID Handling Task Force, 11 people tested positive for COVID-19. The pandemic situation has greatly affected the business units formed by BUMDes Gema Agung. Several business units could not run according to expectations due to a decline in people's purchasing power. Meanwhile, BUMDes is expected to become a pillar of development and improvement of the village community's economy. In 2022, the government will establish a new normal era. February 2023: The government revokes the pandemic status. With this situation, researchers are interested in examining the effectiveness of BUMDes Gema Agung after the Covid-19 pandemic. This study aimed to get an overview of the efficacy of BUMDes after the COVID-19 pandemic. The method used is explorative qualitative. The data collection technique is a dept interview. The research instrument used was an interview guide. Research informants are the managers of BUMDes Gema Agung and village officials. The study results show that the effectiveness of BUMDes Gema Agung decreased after the COVID-19 pandemic. All managed business units experienced a decline in productivity. BUMdes Gema Agung cannot carry out economic activities as expected by the role of BUMdes to improve the economic welfare of village communities. From the results of this study, there should be an effort to revitalize BUMDes Gema Agung so that BUMDes are not stalled.

Keywords: Effectiveness, BUMDes, Post-Covid-19 Pandemic

INTRODUCTION

Regulations regarding Village-Owned Enterprises (BUMDes) have existed since the enactment of Law Number 32 of 2004 concerning Regional Government Article 213 paragraph (1) states that villages can establish village-owned enterprises according to the needs and potential

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of the town and is also expressed in Government Regulations (PP) Number 71 of 2005 concerning Villages. Since being legalized in Village Law No. 6 of 2014, BUMDes have a strategic position in village economic growth (Anggara, 2021). Villages are recognized and valued and have the authority to manage their local potential. In addition, the Village also has a community-based government that regulates itself (The governing Community) and the local government (Dewi et al., 2017).

The regulation regarding villages and BUMDes is by President Joko Widodo's 3rd Nawa Cita, namely developing Indonesia from the periphery by strengthening regions and villages within the framework of a unitary state. One of the factors for increasing national economic growth is economic growth in rural areas, with an average economic growth of 12 percent (Assyofa et al., 2018). The level of economic growth in rural areas cannot be separated from village funds, which are allocated directly to villages and used to support the optimal processing of village potential. DESA is a legal community unit with territorial boundaries authorized to regulate and manage government affairs, local community interests based on community initiatives, origin rights, and or traditional rights recognized and respected in the government—Republic of Indonesia system. Indonesia Has 74961 Villages. Since the beginning of 2020, more than 61% of the number of villages throughout Indonesia have established village-owned enterprises (Lestari et al., 2018).

Based on projections from the National Development Planning Agency (Bappenas), Indonesia's population in 2018 will reach 265 million. This number consists of 133.17 million men and 131.88 million women. One hundred twenty-eight million people live in rural areas. Around 48% of Indonesia's population lives in rural areas. Building the welfare of the Village means making the welfare of the nation.

Village Owned Enterprises (BUMDES) are village business units managed by the Village Government (Satar & Al Fariqi, 2021). The Village Government can form a Village-Owned Enterprise following the needs and potential of the Village. Management of Village Owned Enterprises consists of the Village Government and the local village community (Rauf, 2016).

BUMDes in Bengkulu Province are far behind compared to Java Island, which developed BUMDes first. Judging from the Community and Village Empowerment Service data, BUMDes in Bengkulu Province only started to grow in 2016. For BUMDes in Bengkulu Province, there were 1,032 BUMDes activity units in 2019, spread from 1341. In North Bengkulu (9 sub-districts, 215 villages), there are 115 BUMDes. This figure means that 53% of the villages in North Bengkulu have BUMDes. Not all of the 115 BUMDes are active. There are 87 active BUMDes. This means that the ratio of active BUMNDes is 76%. Nationally, BUMDes growth can be seen in the graph below.



Figure 1. BUMDes growth before the COVID-19 pandemic.

Source: Ministry of Rural Affairs, Transmigration and Disadvantaged Regions (2019)

formed BUMDes Gema Agung through the notarial deed Arnaldi, SH, Number 16 (sixteen) dated 27 September 2017. Furthermore, the formal legal basis for Bumdes Gema Agung is stated in Sumber Agung Village Regulation Number 06 2017 concerning the Establishment of Village Owned Enterprises (BUMDes) Gema Agung Sumber Agung Village, Arma Jaya District (Desa et al., 2015).

The Gema Agung Village-Owned Enterprise is a Bumdes owned by Sumber Agung Village, Arma Jaya District, North Bengkulu Regency (Syamsiar et al., 2018). The Gema Agung Bundes is in the center of the capital city of the Arma Jaya sub-district. The distance from Arma Jaya District to the city center of North Bengkulu Regency is 15 km, which can be reached by four-wheeled or two-wheeled vehicles for a 15-minute journey. Sumber Agung Village has an area of 412 hectares with the livelihood of its residents as farmers (Pertiwi et al., 2022).

Based on the profile of Sumber Agung Village in 2021, the population of Sumber Agung is 1572 people, consisting of 806 men and 706 women. The number of family heads is 480 families. The boundary of Sumber Agung Village is

1. To the north, it is bordered by Sidodadi Village
2. To the south, it is bordered by Pematang Sapang Village
3. Tanjung Raman Village borders the west side
4. Next to East Timor, it is bordered by Kota Lekat Village

Based on documents, Sumber Agung Village was formed on December 21, 1964. Sumber Agung Village is a transmigration village from the island of Bali and Java. According to Undri in Undri and Nurmatias, the transmigration program, to be precise on October 17, 1963, from the province of Bali (ethnic Balinese were Balinese Hindus) was carried out because of the disaster of the eruption of Mount Agung on the mainland of Bali at the end of 1962. A significant disaster which made it possible for them to leave their area.

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With a heterogeneous majority of the population (different ethnicities and religions), Sumber Agung village is more open to accepting innovation, technology, and development programs. The Village Law Since the promulgation of the Law No. 6 of 2014 was passed three years later through the notary deed of Arnaldi, SH, Number 16 (sixteen) dated September 27, 2017. Furthermore, legally, Bumdes Gema Agung is listed in the Sumber Agung Village Regulation Number 06 of 2017 regarding the Establishment of a Village-Owned Enterprise (BUMDes) in Gema Agung, Sumber Agung Village, Arma Jaya District.

The basis for establishing the Gema Agung BUMDes is the result of an agreement at the Sumber Agung village meeting held on February 11, 2017, at the Sumber Agung Village Head's office. Based on the articles of association, BUMDes states that the initial capital for establishment comes from the Sumber Agung APBDes for the 2017 fiscal year. The total initial capital is IDR 200,000,000 (Two hundred million rupiah). Based on preliminary observations made at BUMDes Gema Agung, these funds (Rp. 200,000,000) are used to open business units, including:

1. Savings and loans for the village community (first fund Rp. 20,000,0000)
2. And the second fund is Rp. 20,000,000. Total funds are Rp. 40,000,000)
3. ATK and photocopy and sweets business (Rp. 60,000,000)
4. Fattening livestock (Rp. 100,000,000)
5. Rent (Molen, chairs, zinc, and tents, which are village assets) (source: Gema Agung BUMDes Articles of Association)

Based on sources, BUMDes Manager Gema Agung Sarniah said that Bumdes turnover is still minimal, namely IDR 10,000,000 (ten million/year). A secretary and treasurer assist the head manager. There are three heads of business units. Every month, the head of the business unit submits financial reports to the manager. Only some months, the business unit runs like an asset rental (Molen, chairs, tents, and zinc).

The cattle and goat fattening business unit, which previously consisted of 9 cows (2017), will decrease to 1 cow in 2021. The livestock fattening business unit has remained the same.

The stationery and photocopying business used to exist in 2017, but in 2021, the business stopped because the manager was unable to run the business. If analyzed, the ATK and photocopy business units have an excellent opportunity to develop because BUMDes' position is close to schools and offices. The schools near the BUMdes are Sumber Agung Elementary School, Sidodasi Elementary School, and Arma Jaya High School. The offices adjacent to BUMDes are the BKKBN Korlap Office, the Arma Jaya District Sector Police Office, the Sumber Agung sub-district health center, the Sumber Agung Village Office, and the Arma Jaya District Head Office. Of course, these offices and schools need ATK and photocopying services. However, it is unfortunate that the business unit is not growing due to the lack of human resources in terms of quality and quantity (Senjani, 2019).

The business unit that is still running is the savings and loan business unit. This business unit is still running smoothly with an interest of 0.1%. This business unit received 2x capital. The first

received IDR 20,000,000 (twenty million rupiah), and the second acquired capital of IDR 20,000,000 (twenty million rupiah). So, the total capital received for the savings and loan business unit was IDR 40,000,000, - (forty million rupiah).

The business unit that appears in 2020 is the trading business unit (basic needs such as sugar, tea, cooking oil, and the like). Apart from that, this business unit accommodates products processed by women farming groups, such as instant herbal drinks and various types of crispy.

In 2019, the rental business unit developed into a shop rental. 5 shops can be rented. Food business owners such as meatballs, soup, and toast have rented a shop owned by BUMDes Gema Agung. This rental brings profit every month.

On May 20, 2021, Sumber Agung Village was declared a red zone. Based on provincial COVID Handling Task Force data, 11 people tested positive for Covid. This has a significant impact on BUMDes business units. With the designation of Sumber Agung Village as a Red Zone, the BUMDes tavern business needs to run. The traders no longer sell. This resulted in a decrease in the income of traders and BUMDes. The existence of a tavern located at a crossroads (District City Center) is the main attraction for residents for residents. BUMDes profits are decreasing. The table below presents the development of BUMDes profits, which can describe BUMDes productivity from 2018.

Table 1. The Profit Data for BUMDEs Gema Agung

No	Tahun	Jumlah profit/tahun
1	2018	Rp10.000.000,-
2	2019	Rp.16.000.000,-
3	2020	Rp.24.000.000,-
4	2021(Covid-19)	Rp. 6000.000,-

Data source: observation results on BUMDes Of Gema Agung, 2021

From the table above, it can be described that the productivity of BUMDes in generating profits has decreased drastically in 2021 since Sumber Agung Village was declared a red zone.

February 2023 Government revokes pandemic status. With this policy, BUMDes business units can develop. BUMDes have an essential role in supporting the welfare of village communities. Organizational effectiveness is a benchmark for organizational success. From the background of the problem, the problem of how effective BUMDes is after the COVID-19 pandemic can be formulated. Field studies at BUMDEs Gema Agung, Arma Jaya, North Bengkulu.

The research aims to understand the effectiveness of BUMDes after experiencing the Covid-19 pandemic. The basic assumption of this research is that after the COVID-19 pandemic, Bumdes became ineffective in improving the welfare of village communities. The research problem-solving approach uses literature and in-depth exploration of BUMDes managers.

This research must be carried out because the role of BUMDes is very strategic as an economic institution that can increase Village Original Income (PAD). Through this research, we can determine whether or not BUMDes is effective after the post-covid-19 pandemic. If the BUMDes research results are still effective, they will become a reference for BUMDes' survival

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strategies in crises. If the results are not effective, this research will formulate revitalization steps. Explorative techniques were used in this study so that researchers have the flexibility to analyze in-depth and accurate data that occur in the field.

METHODS

This research uses exploratory qualitative research methods. In this research, exploration was carried out, namely extracting as much data as possible from informants. The data collection methods used were in-depth interviews and structured interviews (Colorafi & Evans, 2016). In this technique, the tool that will be used is an interview guide. The type of interviews used was unstructured, more accessible, and more in-depth, and the guidelines were general and outline only. Structured interviews were developed from the BUMDes Gema Agung achievement indicators.

The interview guide was made based on indicators of achieving the goals of Gema Agung BUMdes, following Village Regulation No. 06 of 2017 concerning the Establishment of Gema Agung Village Owned Enterprises (BUMDes), Sumber Agung Village, Arma Jaya District, that the objectives of establishing BUMDes are:

1. Encouraging and accommodating all activities in the economic sector and public services managed by the village to improve the village economy.
2. Optimizing village assets, increasing community efforts in managing village economic potential,
3. Develop a village cooperation plan with third parties
4. Create jobs
5. Increasing welfare, growth, economic equality, and village original income

If BUMdes succeeds in achieving each indicator, it is given point 1; if it is not achieved, it is given point 0. Numerical data will be processed using frequency tables and cross-tabulations by comparing output and targets. Apart from that, data collection through literature searches and documentation techniques is also essential.

The data triangulation process is used to ensure the data is valid. Data triangulation uses various sources such as documents, archives, observations, and interview results from more than subjects/informants who have different viewpoints. Apart from that, the credibility of the sources needs to be ensured to produce credible data. Theoretical triangulation uses different theories to ensure that the data collected meets the requirements. In this research, various theories have been described in citations.

The data analysis technique processes and analyzes the collected data into systematic, orderly, structured, and meaningful data. Qualitative data analysis procedures include:

1. Data organizer
2. Create categories
3. Test assumptions, if any

4. Look for alternative data explanations
5. Write a report

The following explains the research flow diagram as below.

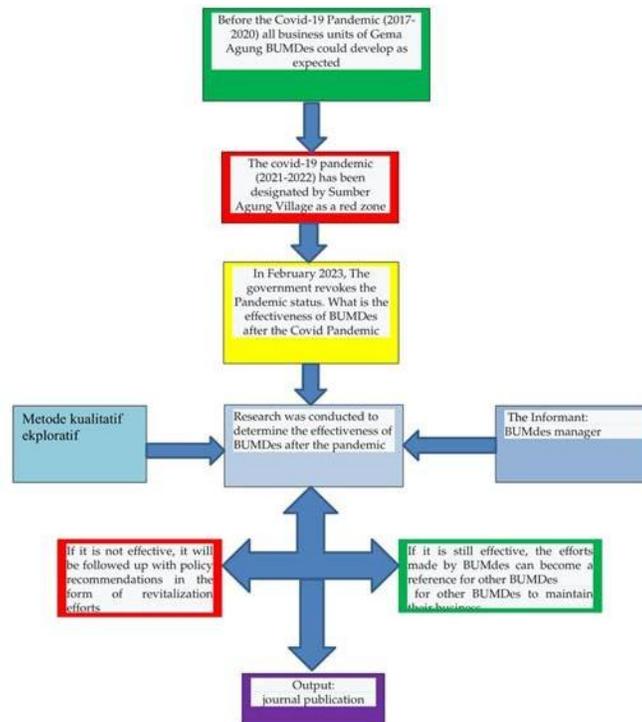


Diagram 3. Research flow

RESULTS AND DISCUSSION

Dept interviews are conducted simultaneously during the Focus Group Discussion (FGD) activity for time efficiency. Before conducting the FGD, the lecturer (research team) and two students (research assistants) discussed making research instruments. Research instruments are created based on previously determined research aspects.

The benchmark for the effectiveness of BUMDes after the Covid-19 pandemic is the objectives (mission) of BUMDes Gema Agung as stated in Village Regulation No. 06 of 2017 concerning the Establishment of Gema Agung Village-Owned Enterprises (BUMDes), Sumber Agung Village, Arma Jaya District. So, the benchmark for instrument development is the mission of BUMDes Gema Agung, namely:

1. Encouraging and accommodating all activities in the economic sector and public services managed by the village to improve the village economy.
2. Optimizing village assets, increasing community efforts in managing village economic potential,
3. Develop a village cooperation plan with third parties

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4. Create jobs

5. Increasing welfare, growth, economic equality, and village original income

The Research Team developed a research instrument in the form of an interview guide, which will likely develop into more detailed questions in the FGD. Next is the FGD preparation. The team coordinated with the Gema Agung BUMDes Manager and analyzed the credibility of the informants. Analysis of informant credibility focuses on the suitability of the informant's competence with a focus on the research problem. The informant's credibility is essential so that the data produced is credible and trustworthy (valid).

The following shows credible informants in this research

Table 2 Informant List

No	Name	Position
1	Sapniah	Meneger of BUMDes
2	Jefriawan	Sekretaris of BUMDes
3	Adri Muldiyas	Exchequer of BUMDes
4	Sarjono Ariansyah, S.T	Head of Savings and Loans business Unit
5	Pargianto	head of the village administration section of Sumber Agung
6	Een Suhena	Member of the Savings and Loans business unit

Source: The primer data from FGD 2023

Based on the results of FGD data, it was concluded that the condition of BUMDes Gema Agung had decreased in effectiveness after the COVID-19 pandemic. Conditions at the beginning of the development of BUMdes Gema Agung reached 0.8 (80%), while after the pandemic progressed, it decreased to 0.25 (25%). Several BUMDes missions have not been achieved optimally, namely the fourth and fifth missions (opening employment opportunities and improving welfare, growth, economic equality, and original village income).

Yuanitaalthin (2022:150) explains that measuring effectiveness can be done by reviewing an organization's performance and whether the organization can achieve the planned goals efficiently. Suppose the organization is successful in achieving its goals. In that case, the organization can be categorized as an organization that is running well as it should, even though the effectiveness standard does not state how much it costs to achieve these goals. This approach uses a goal achievement model. The following analysis of findings in the field refers to the goal achievement model. BUMDes Gema Agung is adequate if all the goals stated in the village regulations can be achieved through business unit management activities.

The following describes the effectiveness of Gema Agung BUMDes based on findings in the field that focus on this research aspect:

1. Encouraging and accommodating all activities in the economic sector public services managed by the Village to improve the village economy

The existence of BUMDes is very strategic in moving the wheels of the community's economy by optimizing village potential. BUMDes should be established based on the needs

and potential of the Village. In its planning and establishment, BUMDesa was formed according to community initiative (initiation) and was based on cooperative, participatory, transparent, emancipatory, accountable, and sustainable principles with mechanisms. Bumdes is a pillar of economic activity in the Village that functions as a social and commercial institution.

Based on field observations, the basis for the establishment of Gema Agung BUMDes resulted from an agreement at the Sumber Agung village meeting held on 11 February 2017 at the Sumber Agung Village Head's office. Based on the articles of association, the BUMDes stated that the initial capital for establishment came from the Sumber Agung APBDes for the 2017 fiscal year. The total initial capital was IDR 200,000,000 (Two hundred million rupiahs). Based on initial observations made at BUMDes Gema Agung, the funds (Rp. 200,000,000) were used to open business units, including:

- a. Savings and loans for village communities (first fund IDR 20,000,0000
- b. And the second fund is IDR 20,000,000 Total funds IDR 40,000,000)
- c. ATK and Photo Copy and sweets business (Rp. 60,000,000)
- d. Finding livestock (Rp 100,000,000)
- e. Rent (Molen, chairs, zinc, and tents, which are village assets) (source: Gema Agung BUMDes Articles of Association)

There were four business units at the beginning of its development. Conditions were reversed after the COVID-19 pandemic, and business units experienced a decline. Business units that are still running are:

- a. Save and Loan
- b. Animal Finding
- c. Rent

The ATK and sweets shop business cannot develop because they cannot compete with shops around the BUMDes. According to Jefri (Secretary of BUMDes), his party used to accommodate glutinous rice and rengiang. Glutinous rice is intended to meet the needs of renginang micro, small and medium enterprises.

His party also accommodates reginang products from the actors of Reginang micro, small, and medium enterprises. However, in the end, this business unit could only last for a short time because MSME players looked for their products in other villages that were cheaper and marketed the remaining products themselves.

The cattle-fattening business unit still survives, but its condition is worrying. There are funds stuck (jammed) in Toke Sapi Rp. 65,000,000,-. Initially, funds were held back at around IDR 400,000,000 (four hundred million rupiah), but it was resolved. The condition of the Covid-19 pandemic has worsened the situation of bad funds. The beef toke, which accommodates the sale of beef, cannot return the funds held up.

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The shop rental can still run, but it was found that several items, such as tents and chairs, were damaged (decrease in asset quality) (Muslimin, 2014). The shop is still running, but there are fewer visitors than before the Covid-19 pandemic.

Apart from business units, BUMDes also opened public service units such as paying electricity and drinking water bills. This service cooperates with BRI. However, because the shops around the BUMDes also have the BRI Link service, the collaboration with BRI cannot be continued because BRI does not meet the transaction target.

From the findings of facts in the field that BUMDes have experienced a decline in business units after the COVID-19 pandemic, it can be concluded that achieving the first goal is ineffective. BUMDes Gema Agung needs help reviving a business unit that was once running.

2. Optimizing Village assets, increasing community efforts in managing the Village's economic potential

The second goal of BUMDEs Gema Agung is to optimize assets and increase community efforts in managing village potential. Law of the Republic of Indonesia Number 6 of 2014 concerning Villages explains that village assets are village-owned goods originating from the Village's original assets, purchased or obtained at the expense of the Village Revenue and Expenditure Budget or obtaining other legal rights. Marvilianti explained that village assets could be in the form of village treasury land, communal land, village markets, animal markets, boat moorings, village buildings, fish auctions, auctions of agricultural products, village-owned forests, village-owned springs, public baths, and other village-owned assets (Eka & Marvilianti, 2017).

The village pond that will be developed into a tour by BUMDes Gema Agung is a village asset that the Puspa Sari Farmer Group has managed. Sarniah and the BUMDEs management team explained that their party had plans to develop the potential of the existing Village, namely the village embung. The Village Embung is an irrigation source that waters the rice fields of Sumber Agung Village. The Puspa Sari Farmers Group has no objections if the pond is developed into a tourist location as long as it does not interfere with the need for water for rice fields. Based on observations in the Embung, embung wall coverings have been installed and managed by the Department of Agriculture and the Puspa Sari Farmers Group. However, it was stopped due to problems with asset ownership after the program was completed. Will the embung be a village asset or a regional government asset? Furthermore, Denny, IP, M.AP (Lecturer in Regional Asset Management), as an expert informant, explained that the initial problem regarding asset ownership needed to find a solution so as not to cause conflict in the future.

BUMDes Gema Agung's efforts to optimize village assets continue with the support of the Village Government. It was explained by the Head of Government Affairs, Pargianto. Pargianto explained that the village government fully supports BUMDes to develop the

potential of existing villages such as Embung Desa. However, it is also necessary to regulate the rules for asset ownership.

BUMDes' efforts to realize the second goal, namely optimizing village assets and increasing community businesses in managing village economic potential, have been running effectively until the current year (2023). This effort is effective because the village government supports developing the Village's potential.

The plan is to manage a tourist location as other village assets support a village reservoir. In Sumber Agung Village, several houses of worship, such as temples and mosques, are side by side. Sumber Agung Village has a heterogeneous culture in terms of ethnicity and religion. The tribes in Sumber Agung consist of Javanese, Balinese, Sundanese, and Batak tribes. Religion in the Village Even though the community is heterogeneous, it has a strong character of tolerance and cooperation, which can be seen in everyday life. There is high inter-religious tolerance in this Village. It can be seen from the adjacent mosques and temples and the habit of working together in houses of worship that differ from the religion they profess. It makes Sumber Agung Village a model village for religious harmony. Apart from that, there is an annual event during Galungan Day, the ogoh-ogoh parade, attracting residents to watch (Pertiwi et al., 2022).

Villages have much potential, but BUMDes managers still need to process village potential into products or services with economic value for BUMDes Gema Agung. BUMdes Manager Sarniah explained this. His party has yet to be able to manage the existing potential, including managing the Village Embung into a tourist attraction. Following the Articles of Association of BUMDes Gema Agung, one of the business units managed by BUMDes is a tourist village. Cooperation between the Village Government and BUMDes Management is needed to realize the Sumber Agung Tourism Village.



Figures 2 show the potential for village reservoirs and rice fields that can support the realization of a tourism village

3. Develop a village cooperation plan with third parties.

BUMDes is a forum for managing the potential of villages. Actual steps to hone the potential of resources according to their needs and expand the BUMDes collaboration network to produce high-quality products⁴. So BUMDes must have a work plan with third parties. The FGD data showed that BUMDes Gema Agung had developed collaboration with third parties, such as MSMEs, around Sumber Agung Village since its inception. This collaboration is implemented because the products are accommodated in the BUMDes Gema Agung sweet shop. However, this sweet shop could no longer operate along the way due to the weakening of people's purchasing power after the COVID-19 pandemic. Apart from MSME players, collaboration is carried out with BRI in the form of BRI Link collaboration. However, this collaboration needed to be improved by fulfilling the transaction conditions set by BRI. So, this collaboration cannot run during the Covid-19 pandemic.

Jefriawan, secretary of BUMDes Gema Agung, explained that there had been no additional collaboration with third parties post-pandemic. From the facts in the field, it is clear that the goal of BUMDes Gema Agung in developing cooperation plans has decreased in effectiveness.

Meanwhile, expert informant, Lecturer in State Administration, Denny Shalihin, S.I.P, M.AP, explained that collaboration with third parties must continue to be carried out to develop business networks and to obtain capital

4. Open employment opportunities

The national problem from the Old Order era until now is the need for a decent salary (UMR standard) job. The large number of productive-age unemployed is due to the limited formal employment opportunities. The percentage of the productive age population has increased from 53.39% in 1971 to 70.72% in 2020 (BPS, 2021). The following shows a table of productive age in Sumber Agung Village.

Table 3 The Level of population of productive age who are not yet working (unemployed) in Sumber Agung Village

No	Description	Amount	Percentage
1	Number of productive labor force (age 15-55 years)	939	
2	Number of productive labor force (age 15-55 years) who are not yet working	122	22.99 %

The unemployment rate is linear with the level of welfare. Unemployed residents cannot fulfill their daily needs properly, which affects their level of welfare. Below is a table of the level of community welfare in Sumber Agung Village

Tabel 4. Citizen Welfare

No	Description	amount	Percentage
1	Number of heads of families	492 KK	
2	Number of poor people	113 KK	22.97 %
3	Moderate population	351 KK	71.34 %
4	Number of rich people	28 KK	5.69 %

Source: Prodeskel, 2021

Tables 3 and 4 above show that 22.97% of the population is still categorized as poor. This data is linear with the number of productive labor force (aged 15-55 years) who have not worked. The unemployment rate is 22.99%.

Referring to the problems above, BUMDes Gema Agung should be able to absorb the unemployment rate. One of the third objectives of Gema Agung BUMDes is to be able to create jobs. BUMDes helps drive the economy and creates jobs in the village. (Diah, 2021) Business units managed by BUMDes can absorb labor in the village. From the results of the FGD, data was obtained on the number of managers of the Gema Agung BUMDes business unit, totaling nine people. According to Adry Muldiyas, as Treasurer of BUMDes Gema Agung, BUMDes Managers receive the remaining business results at the end of each year. Based on data from the Articles of Association of BUMDes Gema Agung Article CHAPTER VII, there is a regulation on the allocation of business results.

As a comparison of the function of Bumdes to absorb human resources, only two have succeeded in the field of Bottled Drinking Water. The 2 BUMDEs come from the Provinces of Bali and West Java. Dawan Kaler Village, Dawan, Kulungkung Bali, has eliminated 70% of the unemployment rate in the village with the production of UDAKA-branded drinking water. As for Garut, it is even better with the innovation of Hexagonal drinking water in Sukarame Village (Friedlingstein et al., 2022).

From the FGD, it was concluded that BUMDes Gema Agung has not been able to absorb the workforce optimally and has yet to be able to pay salaries according to the UMR standard. So for the 4th goal, BUMDes Gema Agung, namely opening jobs, has not been effective during the pre-pandemic or post-covid-19 pandemic. Expert informant Denny Shalihin, M.AP, explained that BUMDes are the pillars of the village economy, meaning that BUMDes support the welfare of the community. So, the village community must be prosperous with the existence of BUMDes. If it cannot accommodate workers, BUMDes cannot absorb the workforce. It means that BUMDes need to work more effectively in terms of carrying out their function of creating employment opportunities.

5. Increasing welfare, growth, economic equality, and original village income.

The 5th goal of BUMdes Gema Agung is to increase welfare, growth, economic equality, and original village income. BUMDes, should generate turnover that can increase the village's original income, improve welfare, and drive the economy of the village community so that it can impact economic equality in rural areas. Based on FGD data, there has been a significant

The Effectiveness of BUMdes after Covid-19 Pandemic Field study at BUMDes Gema Agung, Arma Jaya District North Bengkulu Regency turnover decline during the Covid-19 pandemic until now. Below is an illustration of BUMDes turnover

Table 5 Comparison of the turnover of BUMDes Gema Agung before and after the Covid-19 pandemic

Turnover before the Covid-19 Pandemic			Turnover after the Covid-19 Pandemic		
NO	year	turnover	No	yeas	turnover
1	2018	Rp10.000.000,-	1	2021	Rp. 5000.000,-
2	2019	Rp. 16.000.000,-	2	2022	Rp 5000.000,-
3	2020	Rp.24.000.000,-	3	2023 Per Juni	Rp.2.500.000,-

Source: Primer Data From FGD 2023

The decrease in turnover from 2021 has caused BUMdes Gema Agung to be unable to run business units, namely stationery and sweets shops. The pandemic has affected business management in each unit. The decline in people's purchasing power means sweet shops no longer operate. Likewise, savings and loans need more funds with the cattle-fattening business unit. This business unit needs to run more effectively to reduce profit sharing with BUMdes from the years before the COVID-19 pandemic. Meanwhile, the existence of BUMdes, if managed with good management, will increase the village's original income. BUMDes has a significant influence on the village's original income.

CONCLUSION

Using a model approach to achieving organizational goals, Gema Agung BUMDes has experienced a decrease in effectiveness after the COVID-19 pandemic. Even though Indonesia revoked Pandemic status in 2023, this condition does not impact business units managed by BUMDes. BUMDes is increasingly experiencing a decline in turnover. The units managed by BUMdes cannot operate, especially the stationery and sweets shop units. Meanwhile, the cattle fattening unit experienced funding problems at Toke Sapi. Constraints in renting equipment such as tents, chairs, and molen, and shops experienced declining asset quality. Meanwhile, BUMDes are experiencing funding difficulties in renewing rental assets.

There have been efforts by BUMDes to develop a new business unit, namely managing the embung into a village tourist attraction. Collaboration has been carried out with MSME partner partners. BUMDes accommodates MSME products, but due to the pandemic conditions, which have impacted the decline, MSMEs have reduced the amount of production so that MSME actors do not entrust their products to BUMDes business units. Collaboration with BRI has been carried out, but the collaboration was stopped because BUMDes could not meet the minimum number of transactions.

Bumdes Gema Agung has not achieved its goal, especially in creating employment opportunities. The decline in the number of business units made the situation worse, BUMDes was forced to lay off several employees, especially in the stationery and sweet shop business units.

Village turnover since post-pandemic has experienced a very significant decline from 2021 until now. Efforts are needed to revitalize BUMDes Gema Agung. The Village Government and Regional Government must support the revitalization plan. Revitalization efforts focus on increasing human resources in business management, which will later impact the ability to manage existing and future business units. Apart from improving human resources, managers must focus on revitalizing BUMDes business units, which are almost stalled. Developing a village reservoir into a tourist destination is a plan that all parties must support. Community participation is highly expected to realize the development of the reservoir's potential to support Sumber Agung Village to become a tourist village

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