

Benefits of Establishing Village Owned Enterprises in Diyoudimi Village, Mapia District, Dogiyai Regency, Papua "Based on Law Number 6 of 2014 concerning Villages".

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Abstract

The purpose of this paper is to explain that the village of Diyoudimi has abundant natural potential and the incoming village funds are also quite low. In order to find answers on how to manage it, two research methods were used, namely qualitative research methods and quantitative methods. The results show that the regional potential and incoming funds have not been managed and regulated properly so that sometimes it causes chaos, injustice and ambiguity so that people have hopes that it needs to be regulated properly. So that in the future the natural and financial potential of the village can be properly regulated, institutions such as the establishment of Village-Owned Enterprises are needed in accordance with the mandate of Law Number 6 of 2014 concerning Villages.

Keywords

Benefits; establishment; BUMKAM; Diyoudimi.



I. Introduction

The purpose of the establishment of the Republic of Indonesia as stated in the preamble to the 1945 Constitution is to promote public welfare, educate the nation's life, and participate in carrying out world order based on freedom, eternal peace and social justice.

In this way, it is hoped that all Indonesian people can be empowered according to the goals of the State, starting from the citizens at the center to the regions, then the regional government, starting from the province, district/city to the village has the same responsibility to carry out the goals of the state.

The term Village in Papua is called a village based on article 1 letter L of the Special Autonomy Law for Papua 2021. So that the village is a legal community unit that has territorial boundaries that are authorized to regulate and manage the interests of local communities that are recognized and respected in the Government System of the Unitary State of the Republic of Indonesia. In the context of this paper, the terms village and sub-district are adapted to the designations according to Law Number 21 of 2001 concerning Special Autonomy, namely villages are called villages and sub-districts are called districts.

Development is a systematic and continuous effort made to realize something that is aspired. Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired. In addition, development is also very dependent on the availability of natural resource wealth. The availability of natural resources is one of the keys to economic growth in an area. (Shah, M. et al. 2020)

In order for development to progress and develop in Papua, Law No. 21 of 2001 concerning Special Autonomy for the Provinces of Papua and West Papua, regulates 4 main things in financial management, namely about community empowerment that the

government must implement, among others: economic empowerment (article 38, 41, 42) Education (art. 56). Health (Article 59,) and Village Infrastructure (Article 6).

Then Law Number 6 of 2014 concerning Villages is more concrete about how to manage village finances for empowerment based on the four points of empowerment according to the special autonomy law, which is no longer carried out by the city or district government but directly by the village community itself through the village apparatus. This is a momentum to encourage the birth of villages with more accountable and transparent governance, participatory village communities, and the village economy that supports them through a village-owned business entity (BUMKAM).

Village community institutions are tasked with empowering village communities, participating in planning and implementing development, and improving village community services. As a partner of the Village Government, the tasks of Community Institutions. (Angelia, N. et al. 2020)

Village-owned enterprises specifically cannot be equated with legal entities such as limited individuals, CVs, or cooperatives. Therefore, a village-owned business entity is a business entity characterized by a village which in carrying out its activities in addition to assisting the administration of the village government, is to meet the needs of the village community.

In Diyoudimi Village, Dogiyai Regency has many potential villages that must be managed. Expectations The establishment of a village-owned business entity in Diyoudimi Village is not only oriented to financial gain, but also oriented towards supporting the improvement of development and welfare of the village community according to the potential of the village which is so much that it is expected to develop business units in utilizing it, but the Village-Owned Enterprises in the Diyoudimi village has not yet been formed, although the hope of the Kampung community for the existence of the Village Owned Enterprise remains.

II. Review of Literature

2.1. Establishment of BUMKAM

a. Definition and basis for establishing Village Owned Enterprises

Simply Village-owned enterprises, hereinafter referred to as BUMKam, are business entities whose capital is wholly or most of the capital owned by the village through direct participation from the separated village assets to manage assets, services, and other businesses for the greatest welfare of the village community.

The establishment of Village Owned Enterprises must refer to three foundations, namely:

1. A clear legal basis or basis. The basis for the establishment that can make a village-owned business entity legal or official where its existence is legally recognized in accordance with the applicable laws and regulations;
2. Foundation or Philosophical Basis. The philosophical basis is the basis that establishes what the purpose is or what is the main idea why the Village Owned Enterprise needs to be formed;
3. Foundation or Institutional Basis. This foundation is the basis of how the structure, how the procedure, how the main tasks of each management in the Village Owned Enterprises.

The three foundations for establishing the Village-Owned Enterprises can be described as follows:

1. Legal Basis for Establishing BUMKAM

the 1945 Constitution of the Republic of Indonesia in Article 18B paragraph (2), Article 20, and Article 22D paragraph (2) concerning the duties of the Regional Representative Council; UU no. 6 of 2014 concerning Villages, Article 1 Paragraph (6) BUMDes is a business entity whose capital is wholly or most of the capital owned by the Village through direct participation originating from Village assets which are separated in order to manage assets, services, and other businesses to the greatest extent welfare of the village community.

Chapter X Article 87 of the Village Law stipulates that: (1) Villages can establish Village-Owned Enterprises called BUMDES; (2) BUMDES is managed in a spirit of kinship and mutual cooperation; (3) BUMDES can run a business in the economic sector and/or public services in accordance with the provisions of laws and regulations. Article 1 paragraph 8 of PP No. 47 of 2015 concerning Amendments to PP No. 43 of 2014 concerning the implementing regulations of Law no. 6 of 2014 concerning Villages, that Village Funds are funds sourced from the State Revenue and Expenditure budget that are beneficial to villages which are transferred through the district/city regional income and expenditure budget and are used to finance government administration, development implementation, community development and community empowerment. then the government issued Permendagri No. 20 of 2018 concerning Village Financial Management. This regulation can be used as a basis for preparing the Village or Village Revenue and Expenditure Budget and managing Village/Kampung Finances, especially in allocating funds or budgeting funds for environmental management of the village.

2. Philosophical Basis

The logic or rationale for the formation of BUMKAM is as a locomotive for local economic development based on the needs, potential, and capacity of the village/village, to increase the economic welfare of the community in the village/village which has a broad impact. As the locomotive of local economic development, the establishment of BUMD/K prioritizes: the initiative (initiation) of the village/village government and the village/village community (popular economy) based on cooperative, participatory and emancipatory (user-owned, user-benefited, and user-controlled').

3. Institutional Basis

The Village/Village Government shall identify and take inventory of the types of community economic businesses and the potential of Natural Resources. The Village Government together with BAPERKAM draft a Village Regulation in a deliberation meeting.

The formation of Law NO. 6 of 2014 concerning Villages was based on the provisions of the articles contained in the 1945 Constitution related to regional government, but the most specifically related to the existence of villages (although not explicitly stated in the contents of the article) is Article 18 B paragraph (2) the 1954 Constitution, namely: The state recognizes and respects customary law community units and their traditional rights as long as they are still alive and in accordance with community development and the principles of the Unitary State of the Republic of Indonesia, which are regulated by law.

Law No.23 of 2004 concerning regional governments has also regulated BUMDes/BUMKam, namely in Article 213: (1) Villages can establish village-owned enterprises in accordance with the needs and potential of the Village; (2) Village-owned enterprises as referred to in paragraph (1) shall be guided by the laws and regulations; (3)

Village-owned enterprises as referred to in paragraph (1) may make loans in accordance with statutory regulations. In the explanation of Article 213 of the Regional Government Law, in particular paragraph (2) it is stated that village-owned enterprises are legal entities as regulated in statutory regulations. Bumkam is one of the economic institutions that is expected to be a contributor to contribute to the village's income sources. However, the existence of Bumkam needs to get a definite legal justification.

b. Steps to Establish BUMKAM

Bumkam management can be done in several stages, namely:

1. The first step that can be done is planning. This planning includes the formation of an organization, determining the type of business, setting the course of the business. Everything must be carefully planned for the realization of the business entity to be developed;
2. The second stage is observation. The village party must observe the village assets that are considered good to be managed as a type of business. Of course, this must be seen from how big the potential for business development to be developed in the village is;
3. The third stage is structuring the type of business. Of course, not only one type of business can be developed. There are several types of businesses that need to be managed properly in order to run optimally. This arrangement includes preparing the articles of association and by-laws for each type of business;
4. The fourth stage is maintenance. For the village government, the maintenance of business entities that have been made obligatory. Because the village funds that have been issued should not be left alone. Need special maintenance. Starting from its administration, adding capital from business results, to maintaining its security;
5. The fifth stage is reporting the results of operations. Every type of business must carry out business calculations. Whether it's expenditure, to income and this requires transparency so that evaluation can be carried out. One of them is to increase the income of the village itself. This income makes it easier for the village to seek development without depending on the government above it. If spelled out, the main advantage is clearly helping the local community in improving the economy.

c. Duties, Rights and Responsibilities of Managers

1. Advisor

Has the task of implementing and providing advice to operational executives or directors in carrying out village business management activities. The advisor in carrying out his duties has the authority to ask for an explanation of the operational implementation or the directors regarding the management of the village business.

2. Supervisor

- 1) Has the task of supervising all activities and performance of operational executives or directors in carrying out village business management activities. 2) Requesting the Accountability Report of operational implementers at the end of each year; 3) Requesting activity reports of village-owned business units; 4) Requesting a detailed report on the profit and loss account and explanations on the document activities of business units;

3. Director

Has the task of carrying out functions and leading the management of village-owned enterprise resources, the duties of the director are as follows;

- 1) Leading the BUMKampung organization;
- 2) Formulate operational policies for the management of BUMKampung;
- 3) Controlling the activities of BUMKampung;
- 4) Appoint and dismiss members of the Village BUM management with the approval of the Village Government;
- 5) Coordinate all tasks of BUMKam managers both inside and outside
- 6) Acting on behalf of the institution to enter into cooperation agreements with third parties in developing businesses or other activities deemed necessary to be carried out;
- 7) Reporting the financial condition of BUMKampung every quarter through the Village Deliberation;
- 8) Reporting year-end BUMKampung finances through the Accountability Village Conference;

4. Secretary

- 1) Has the task of carrying out the administrative management function of the BUMKampung business unit;
- 2) Carry out secretarial duties to support the activities of the Director;
- 3) Carry out general administration of BUMKampung operational activities;
- 4) Implement operational policies for the management of administrative functions of each BUMKampung business unit;
- 5) Carry out the administration of BUMKampung financial bookkeeping;
- 6) Develop administrative supervision and control of the implementation of the duties of the manager of the BUMKampung business unit;
- 7) Managing correspondence in general and information data of BUMKampung business units.

5. Treasurer

- 1) Has the task of carrying out the function of managing the financial resources of the BUMKampung business unit including;
- 2) Implement operational policies for managing the financial functions of the BUMKampung business unit;
- 3) Implementing BUMKampung business unit management strategy;
- 4) Prepare books of receipts and financial expenditures of BUMKampung business units;
- 5) Manage salaries and incentives for business unit management;
- 6) Expenditure manager and procurement of goods/services for the BUMKampung business unit;
- 7) Managers of financial recipients of BUMKampung business units;
- 8) Prepare financial management reports for BUMKampung business units;
- 9) Report the financial position to the Director in a systematic, accountable manner and show the real financial condition and feasibility of the BUMKampung;
- 10) Issuing money based on valid evidence;
- 11) Deposit money to the bank after obtaining approval from the Director;

6. Head of Business Unit

- 1) Has the task of assisting the Director in carrying out functions and leading the management of resources in the BUM Kampung business unit he leads;

- 2) Leading business units and reporting to the Director;
- 3) Look for sources of income for business units and carry out businesses in accordance with the activities of the unit;
- 4) Carry out control and guidance for activities in the unit he leads and coordinate out or in to build business relationships that;
- 5) Regulating the effectiveness of staff performance in each business unit;
- 6) Provide recommendations to the Director to appoint the necessary support staff and/or technical personnel;
- 7) Report financial position to the Director and Treasurer;
- 8) Coordinate with Village Officials, BPK, Community Institutions, Investors, as well as with other parties in the context of the effectiveness of the activities of their business units;
- 9) Building a network of related parties;

d. Types of Business in BUMKAM

The following describes the Resources and Potential of Village Economic Business Development through Village Owned Enterprises, including:

No	Type of Business/Business	Example
1	Simple Social Business: "provide public services (serving) to the community and obtain financial benefits" (Article 19)	village drinking water (DEPOT); village electricity business (PLTA); Food barns;local resources and other appropriate technologies.
2	Goods Rental (Renting) Business: "To serve the needs of the Village community and aimed at obtaining Village Original Income." (Article 20)	means of transportation; party supplies; meeting hall; shophouse; Agricultural product milling services owned by Bumkam, land owned by BUMkam; and Other rental items.
3	Brokering Business: "Those who provide services to citizens" (Article 21)	electricity payment services; village market to market products produced by the community; and Other services.
4	Production and/or Trading Businesses: "certain goods to meet the needs of the community or to be marketed on a wider market scale" (Article 22)	Agricultural products, agricultural production facilities, ex-mining wells; village mining areas, and other productive business activities.
5	Financial Businesses that meet the needs of micro-scale businesses run by Village economic entrepreneurs (Article 23)	Provide access to credit and loans that are easily accessible to village communities

6	Joint Venture (Holding): as the parent of business units developed by the Village community both on a local village scale and in rural areas (Article 24)	Creating a garden together with a choice of certain agricultural products (eg Coffee or Beans in the village of Diyoudimi).
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2.2. Financial Management

a. Definition of Village Financial Management

In Article 71 the Village Law stipulates that: (1) all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations. (2) The rights and obligations as referred to in paragraph (3) generate income, expenditure, financing, and village financial management.

Managementvillage financeare all rights and obligations of the village that can be valued in money as well as everything in the form of money and goods related to the implementation of the rights and obligations of the village. In the implementation of village financial management, it is carried out on a cash basis. Cash Basis is the recording of transactions when cash is received or issued from the Village Cash Account. This means that new records are made when a transaction occurs where the money has actually been received or issued. In other languages, Cash Basis is an accounting basis that recognizes the effects of transactions and other events when cash or cash equivalents are received or paid which are used for the recognition of revenues, expenditures and payments. The cash basis is different from the accrual basis.

III. Research Method

According to Sugiyono (2002:21) that the research method is a scientific method used to obtain data with a specific purpose. So in this study the authors use qualitative research methods and quantitative methods.

3.1 Research Type

According to Winarno Surachmad (1985:147) that what is meant by descriptive research is a method that discusses several possibilities to solve actual problems by collecting data. This research was conducted using a descriptive type of research.

3.2 Population and Research Sample

a. Research Population

According to Sudjana (1988: 5) that population is a unit of analysis, which is the totality of all possible values calculated or measured by qualitative and certain characteristics regarding a complete and clear group of objects who want to study their properties.

Based on the definitions above, it can be concluded that the population is the entire object that exists in a research location. Then the population in this study is the entire population of Diyoudimi Village, totaling 994 people.

IV. Results and Discussion

4.1. Data Presentation

Presentation of data is an attempt to present the data obtained through research results, including data through a list of questionnaires or questionnaires or interviews. So that in this section the author can present research data on indicators of independent variables and dependent variables which are then processed in order to provide a direct solution from the measuring variable into the results of data processing obtained from the respondents' answers.

a. Formation of Village Owned Enterprises

Formation of Village Owned Enterprises is the (independent variable) used to measure the following indicators: Basis of Establishment, Type of Business and Maintenance. Then the results of the questionnaire obtained and have been processed so that furthermore it is presented in the form of a table and then described according to the indicators contained in the research that have a relationship with each question contained in the questionnaire.

4.2. Establishment of BUMKAM

Table 1. Distribution of respondents' answers about their expectation of involvement in the establishment of village-owned enterprises

No	Answer Category	Frequency	Percentage (%)
1	There is	25	83.33
2	Sometimes	3	10
3	Never	2	7
Amount:		30	100

Source: Primary Data Processed Results, 2021

Table 2. Distribution of respondents' answers about the community's business wishes in the village

No	Answer Category	Frequency	Percentage (%)
1	There is	20	67
2	Sometimes	6	20
3	There is no	4	13
Amount:		30	100

Source: Primary Data Processed Results, 2021

Table 3. Distribution of respondents' answers about the government's efforts to get the community involved in village-owned enterprises

No	Answer Category	Frequency	Percentage (%)
1	Once	-	0
2	Sometimes	4	13
3	Never	26	87
Amount:		30	100

Source: Primary Data Processed Results, 2021

4.3. Community Involvement

Table 4. Distribution of respondents' answers about community involvement in developing types of village agricultural businesses

No	Answer Category	Frequency	Percentage (%)
1	Always	18	60
2	Sometimes	8	27
3	Never	4	13
Amount:		30	100

Source: Primary Data Processed Results, 2021

Table 5. The distribution of respondents' answers about the expectations of the types of farming in the village is used as a village government program.

No	Answer Category	Frequency	Percentage (%)
1	Optimistic	10	33
2	Sometimes	5	17
3	Excuse me	15	50
Amount:		30	100

Source: Primary Data Processed Results, 2021

Table 6. Distribution of respondents' answers about the establishment of BUMKAM provides benefits to the people of Diyoudimi village

No	Answer Category	Frequency	Percentage (%)
1	Yes	20	67
2	Sometimes	5	17
3	Do not know	5	17
Amount:		30	100

Source: Primary Data Processed Results, 2021

4.4. Maintenance

Table 7. Distribution of respondents' answers about maintaining and increasing village-owned business results

No	Answer Category	Frequency	Percentage (%)
1	Always	18	60
2	Sometimes	10	33
3	Never	2	07
Amount:		30	100

Source: Primary Data Processed Results, 2021

Table 8. Distribution of respondents' answers regarding the existence of training to the community for maintaining and developing village businesses

No	Answer Category	Frequency	Percentage (%)
1	Always	0	0

2	Sometimes	5	17
3	Never	25	83
Amount:		30	100

Source: Primary Data Processed Results, 2021

Table 9. Distribution of respondents' answers about the readiness of community involvement in the maintenance and development of Bumkam

No	Answer Category	Frequency	Percentage (%)
1	Ready	9	30
2	Adapt	16	53
3	Not ready	5	17
Amount:		30	100

Source: Primary Data Processed Results, 2021

Table 10. Distribution of respondents' answers about the readiness to maintain village-owned enterprises

No	Answer Category	Frequency	Percentage (%)
1	Ready	6	20
2	Adapt	16	53
3	Not ready	8	27
Amount:		30	100

Source: Primary Data Processed Results, 2021

4.5. Village Financial Management

a. Transparency

Table 11. Distribution of respondents' answers about village financial management in a transparent manner with the community

No	Answer Category	Frequency	Percentage (%)
1	Agree	16	53
2	Doubtful	10	33
3	Impossible	4	14
Amount:		30	100

Source: Primary Data Processed Results, 2021

Table 12. Distribution of respondents' answers about the transparency of financial management in village-owned businesses with the community

No	Answer Category	Frequency	Percentage (%)
1	Agree	5	17
2	Doubtful	13	43
3	Impossible	12	40
Amount:		30	100

Source: Primary Data Processed Results, 2021

b. Accountability

Table 13. Distribution of respondents' answers about trust in village financial management accountability.

No	Answer Category	Frequency	Percentage (%)
1	Believe	11	37
2	Doubtful	17	56
3	Do not believe	2	07
Amount:		30	100

Source: Primary Data Processed Results, 2021

Table 14. Distribution of respondents' answers about the optimism of village financial management responsibilities to the community

No	Answer Category	Frequency	Percentage (%)
1	Optimistic	6	20
2	Doubtful	14	46
3	Excuse me	10	34
Amount:		30	100

Source: Primary Data Processed Results, 2021

4.6. Community Engagement

Table 15. Distribution of respondents' answers about community involvement in village-owned enterprises

No	Answer Category	Frequency	Percentage (%)
1	There is	20	67
2	Sometimes	7	23
3	Never	3	10
Amount:		30	100

Source: Primary Data Processed Results, 2021

Table 16. Distribution of respondents' answers about the community's desire to be involved in financial management discussions in village-owned enterprises

No	Answer Category	Frequency	Percentage (%)
1	There is	20	67
2	Sometimes	7	23
3	Never	3	10
Amount:		30	100

Source: Primary Data Processed Results, 2021

4.7. Data Analysis

Based on the presentation of the research data above, it is analyzed as follows:

a. Hope for the Establishment of Village Owned Enterprises

1. Based on the data in table 4.1 above regarding community involvement in the formation of village-owned enterprises, it shows that most of the respondents (25 people) expect their involvement in the establishment of BUMKAM which has not been established for the management of village funds and natural resources. They hope that the BUMKAM needs to be established so that village funds can be managed properly and smoothly and when it is formed, community involvement also needs to be considered.
2. Based on the data in table 4.2 above regarding the business needs of the village community, it shows that 20 respondents or most of the community answered that they wanted their business to be developed through the BUMKAM. Because many types of their business so far have not been developed properly, because they do not have sufficient knowledge in terms of management, including marketing the results of their business. There is their hope that if BUMKAM already exists, their business can be well managed by BUMKAM management;
3. Based on table 4.3 above regarding the Government's efforts to invite the community to be involved in village-owned enterprises, it shows that most of the respondents, namely 26 people, stated that they had never. This answer is most likely because efforts to establish BUMKAM in Diyoudimi village have not yet been carried out by the Village Empowerment Office of Dogiyai district, although the community has a longing for BUMKAM to exist. At least the government through the Village Community Empowerment Service must conduct trainings in the context of the establishment of the BUMKAM so that the village government can gather the community to form it or at least the Village Community Empowerment Service facilitates its formation;
4. Based on the data in table 4.4 above regarding community involvement in the development of types of village agricultural businesses, it shows that 18 respondents answered many types of agricultural businesses that could be developed or carried out by the community. But they find it difficult when certain parties or institutions can facilitate the marketing of their agricultural products. They hope that these businesses can develop well and according to them, an institution or a third party is needed to help them;
5. Based on the data in table 4.5 above regarding the community's proposal to be used as a village business development program, the results show that the majority, namely 15 respondents out of a total of 30 respondents, expressed pessimism. Because according to the community, the community's proposals are almost never considered good and right by the government, both village and district governments. Although they can propose the types of agricultural businesses that they hope to develop, this is not necessarily a good response. In fact, people say that the government tends to have already determined the central program that must be developed rather than the community's proposal. Community suggestions are generally considered supplementary when necessary;
6. Based on the data in table 4.6 above, it shows that the benefits of establishing a village-owned enterprise in Diyoudimi, the majority of respondents answered "Yes" with the understanding that the community wants if the formation of a village-owned enterprise is made, their businesses will run smoothly and can improve welfare for life. them and besides that they also more easily control the village head and village officials in managing village aid funds.

7. Based on the data in table 4.7 above regarding the maintenance and improvement of the results of village-owned businesses, it shows that most of the respondents answered that they maintained and tried to increase their income even though there was no assistance provided by the extension workers. The way they do maintenance is traditionally for that they expect the formation of village-owned enterprises to become a necessity and training and socialization are also expected to be carried out.
8. Based on the data in table 4.8 above, it shows that the majority of respondents, namely 25 people, answered that they had never done training in the context of maintaining village potential. farming, management of agricultural products and so on.

b. Village Financial Management

1. Based on the data in table 4.9 and data in table 4.10, namely about community involvement in the maintenance and development of village-owned enterprises that will be formed, they argue that they will adapt according to the purpose of establishing BUMKAM. There are also those who think that if it has been formed, as a villager, the Diyoudimi village will participate in maintaining and maintaining the existence of BUMKAM itself as long as the government, in this case the Community Empowerment Service and the village government, wants the community to be involved starting from the process of establishing, maintaining and securing the sustainability of BUMKAM.
2. Based on the data in table 4.11 regarding transparent village financial management to the Diyoudimi village community, it shows that most of the respondents gave an agreeable answer. The answer is more agree because according to respondents that they want all resources, both money and nature, to be managed openly, not covered up. It is hoped that after BUMKAM is established, financial management must be open to all communities so that synergy between all components of society is maintained and BUMKAM can be operated properly as well.
3. Based on the data in table 4.12 regarding transparent financial management in the field of village-owned businesses with the community, it shows that most of the respondents gave the answer Doubtful because they did not know whether the BUMKAM administrators to be formed would be honest in managing village finances. They also do not understand whether the management will act fairly or not, especially in supporting the types of community businesses that will be developed.
4. Based on the data in table 4.13 regarding trust in village financial management accountability in the Diyoudimi village, it shows that most of the respondents gave the answer Doubtful because there were still respondents who gave the answer believing in a low number. This means that the level of public trust in the management of BUMKAM, which is not yet clear, has resulted in doubts whether the management will be responsible for managing village funds through BUMKAM.
5. Based on the data in table 4.14 above regarding the optimism of village financial management responsibilities to the community, it shows that most of the respondents gave the answer Doubtful. Because according to them it depends on morality rather than BUMKAM administrators who will later become administrators. The financial responsibility must be conveyed to the community because money exists because there is a community. Moreover, funds sourced from the management of natural resources such as agricultural products. There are also those who are pessimistic about responsibility because not all BUMKAM administrators will be people who have studied finance unless there is a mentor and special training is provided.
6. Based on the data in table 4.15 and table 4.16 regarding community involvement in BUMKAM and financial management consultations, it shows that most of the

respondents 20 people (67%) have high hopes to become a direct part of BUMKAM. They do not want to be passive because it is important for BUMKAM managers, village heads and their officers to regularly involve the community as part of the village residents who benefit from the presence of BUMKAM. In addition, most of the respondents 20 people (67%) also gave the answer that there is a need for deliberations in financial management, meaning that in the deliberations, the community needs to be involved, not only certain people.

V. Conclusion

Based on the results of the data analysis above, the authors conclude that:

- a. BUMKAM has not yet been established, therefore in the future if BUMKAM is formed, the community must be involved;
- b. The people of the village of Diyoudimi have the enthusiasm and desire to form a village-owned business entity with the hope that the village's financial management is carried out in a fair, transparent and accountable manner;
- c. The benefits of establishing a Village Owned Enterprise (BUMKam) are well understood by the community. However, it is unclear whether the government's efforts to encourage the establishment of BUMKAM, especially with the involvement of the community in it.
- d. The community has sufficient potential for types of business to be developed through BUMKAM but has not been managed optimally;
- e. There is hope for the government to conduct trainings for the community in developing the potential of the village;

Suggestion

From the conclusions that have been stated above, the authors suggest the following:

- a. If the establishment of Village Owned Enterprises is important at this time, community participation needs to be increased;
- b. The community must take the maximum role in managing the potential of the village to improve the welfare of each family;
- c. The Village Community Empowerment Service needs to play an active role in conducting training and mentoring activities as well as socializing community empowerment so that the formation of village-owned enterprises can be carried out smoothly;
- d. The village head and his apparatus need to be trained and assisted in the formation of village regulations and village head regulations.
- e. Community empowerment should be based on the potential of the village, especially agricultural, plantation and mini power plants (PLTA) from available water sources.

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