

ABSTRAK

SITI MUNAWARAH, NPM: 2022498, Judul “PENGELOLAAN BADAN USAHA MILIK DESA (BUMDES) BATUAH DI DESA PALIMBANG SARI KECAMATAN HAUR GADING KABUPATEN HULU SUNGAI UTARA” dibawah bimbingan Ibu **Ni Made Musiyani Anjasmari, M.AP.** sebagai pembimbing I dan Ibu **Nida Urahmah, M.PD.** sebagai pembimbing II.

Badan Usaha Milik Desa (BUMDes) merupakan lembaga ekonomi desa yang dibentuk sebagai upaya untuk mengelola potensi dan aset desa guna meningkatkan perekonomian dan kesejahteraan masyarakat. Keberhasilan BUMDes sangat dipengaruhi oleh pengelolaan yang baik melalui fungsi manajemen yang meliputi perencanaan (planning), pengorganisasian (organizing), penempatan sumber daya manusia (staffing), pemberian motivasi (motivating), dan pengawasan (controlling). Namun, dalam pelaksanaannya BUMDes Batuah di Desa Palimbang Sari masih menghadapi berbagai kendala, seperti pencatatan administrasi dan keuangan yang belum tertata dengan baik, pembagian tugas pengurus yang belum optimal, strategi pemasaran usaha yang masih terbatas, serta keterbatasan kemampuan sumber daya manusia dalam mengelola usaha desa.

Penelitian ini bertujuan untuk mengetahui pengelolaan BUMDes Batuah di Desa Palimbang Sari Kecamatan Haur Gading Kabupaten Hulu Sungai Utara serta mengidentifikasi faktor pendukung dan faktor penghambat dalam pengelolaannya. Penelitian ini menggunakan metode penelitian kualitatif dengan tipe deskriptif. Informan penelitian dipilih menggunakan teknik purposive sampling yang terdiri atas Kepala Desa, Sekretaris Desa, BPD (Badan Permusyawaratan Desa), Direktur BUMDes, pengurus BUMDes, dan Masyarakat. Teknik pengumpulan data dilakukan melalui observasi, wawancara, dan dokumentasi. Analisis data menggunakan model Miles dan Huberman, yaitu reduksi data, penyajian data, dan penarikan kesimpulan, sedangkan keabsahan data diuji dengan triangulasi sumber dan teknik.

Hasil penelitian menunjukkan bahwa pengelolaan BUMDes Batuah telah dilaksanakan sesuai fungsi manajemen, namun belum berjalan secara optimal. Pada aspek perencanaan, program kerja telah disusun tetapi pelaksanaannya belum sepenuhnya sesuai target. Pada aspek pengorganisasian, struktur organisasi telah terbentuk, namun pembagian tugas dan tanggung jawab belum berjalan secara efektif. Pada aspek penempatan sumber daya manusia, masih terdapat keterbatasan kompetensi pengurus yang memengaruhi pengelolaan usaha. Pada aspek motivasi, pemerintah desa telah memberikan dukungan kepada pengurus, meskipun belum mampu meningkatkan kinerja secara maksimal. Pada aspek pengawasan, evaluasi telah dilakukan, tetapi belum dilaksanakan secara rutin dan terdokumentasi dengan baik. Faktor yang memengaruhi pengelolaan BUMDes meliputi keterbatasan kualitas sumber daya manusia, lemahnya administrasi, kurangnya inovasi dalam pengembangan usaha, serta terbatasnya promosi kepada masyarakat. Faktor pendukung pengelolaan BUMDes Batuah meliputi dukungan pemerintah desa, tersedianya struktur organisasi BUMDes, potensi usaha desa yang baik, Sedangkan faktor pendorongnya, *pertama*, dukungan pemerintah desa berupa regulasi, alokasi dana desa, serta pendampingan bagi pengelola. *Kedua*, perencanaan kegiatan BUMDes yang disusun secara partisipatif melalui musyawarah desa sejak awal pembentukan. *Ketiga*, adanya analisis potensi desa sebagai dasar pengembangan unit usaha sesuai kebutuhan dan sumber daya lokal. *Keempat*, struktur organisasi yang jelas dengan pembagian tugas sesuai bidang masing-masing pengelola. *Kelima*, pelimpahan wewenang yang berjalan sesuai tugas dan fungsi tanpa ditemukan penyalahgunaan.

Disarankan agar Pemerintah Desa meningkatkan kapasitas pengelola melalui pelatihan, Kepada BPD (Badan Permusyawaratan Desa) agar lebih memperkuat pengawasan, Kepada pengurus BUMDes agar lebih mengembangkan usaha sesuai potensi desa, serta Masyarakat berpartisipasi aktif dalam mendukung pengelolaan BUMDes.

ABSTRACT

SITI MUNAWARAH, NPM: 2022498, Title: “MANAGEMENT OF VILLAGE OWNED ENTERPRISES (BUMDES) BATUAH IN PALIMBANG SARI VILLAGE, HAUR GADING SUBDISTRICT, HULU SUNGAI UTARA REGENCY”, under the supervision of Mrs. **Ni Made Musiyani Anjasmari, M.AP.** as Supervisor I and Mrs. **Nida Urahmah, M.Pd.** as Supervisor II.

Village-Owned Enterprises (BUMDes) are village economic institutions established to manage village potential and assets in order to improve the local economy and community welfare. The success of a BUMDes is greatly influenced by effective management through the management functions of planning, organizing, staffing, motivating, and controlling. However, in its implementation, Batuah BUMDes in Palimbang Sari Village still faces several challenges, including inadequate administrative and financial record-keeping, ineffective division of duties among the management, limited business marketing strategies, and insufficient human resource capacity in managing village enterprises.

This study aimed to examine the management of Batuah BUMDes in Palimbang Sari Village, Haur Gading District, Hulu Sungai Utara Regency, and to identify the supporting and inhibiting factors affecting its management. This research employed a qualitative descriptive approach. Informants were selected using a purposive sampling technique and consisted of the Village Head, Village Secretary, the Village Consultative Body (BPD), the Director of BUMDes, BUMDes management, and community members. Data were collected through observation, interviews, and documentation. Data were analyzed using the Miles and Huberman interactive model, which includes data reduction, data presentation, and conclusion drawing, while data validity was ensured through source and technique triangulation.

The findings indicate that the management of Batuah BUMDes has been implemented based on management functions but has not yet been carried out optimally. In the planning aspect, work programs had been prepared, but their implementation had not fully achieved the intended targets. In the organizing aspect, the organizational structure had been established; however, the division of duties and responsibilities had not been effectively implemented. In the staffing aspect, the limited competence of the management affected business operations. In the motivating aspect, the village government had provided support to the management, although it had not significantly improved their performance. In the controlling aspect, supervision and evaluation had been conducted, but they were not carried out regularly or properly documented. Factors influencing the management of Batuah BUMDes include limited human resource quality, weak administrative management, lack of innovation in business development, and limited promotion to the community. The supporting factors in the management of Batuah Village-Owned Enterprise (BUMDes) include the support of the village government, the availability of a well-established organizational structure, and the village's strong business potential. More specifically, the driving factors are as follows. First, support from the village government is provided through regulations, the allocation of village funds, and continuous assistance for BUMDes managers. Second, BUMDes activity planning is carried out participatively through village deliberation meetings (*Musyawarah Desa*) from the initial stage of its establishment. Third, an analysis of the village's potential serves as the basis for developing business units that are aligned with local needs and available resources. Fourth, the BUMDes has a clear organizational structure with a well-defined division of responsibilities according to each manager's area of work. Fifth, the delegation of authority is implemented in accordance with the duties and functions of each management member, with no evidence of misuse of authority.

Based on the findings, it is recommended that the Village Government improve the capacity of BUMDes managers through training programs, the Village Consultative Body (BPD) strengthen its supervisory role, the BUMDes management further develop businesses based on the village's potential, and the community actively participate in supporting the management and development of Batuah BUMDes.