

ABSTRAK

MUHAMMAD HAFIZ MUSLIM, NPM : 212307989, Judul “Implementasi Peraturan Pemerintah Republik Indonesia Nomor 11 Tahun 2021 Tentang Badan Usaha Milik Desa (Studi Kasus Badan Usaha Milik Desa Jaya Bersama Desa Buntu Karau Kecamatan Juai Kabupaten Balangan)”, Di bawah bimbingan ibu **Hj. Saidah Hasbiyah, S.Sos, M.AP** sebagai pembimbing I dan bapak **Gusti Muhammad Hidayatullah, S.Sos, M.AP** sebagai pembimbing II.

Badan Usaha Milik Desa (BUMDes) merupakan badan hukum yang dibentuk untuk mengelola usaha dan aset desa. Penelitian ini dilatarbelakangi oleh masih adanya kendala dalam implementasi Peraturan Pemerintah Republik Indonesia Nomor 11 Tahun 2021, yaitu kepengurusan BUMDes yang masih baru, pemahaman pengurus terhadap administrasi dan pelaporan yang masih terbatas, serta belum tersedianya SOP tertulis. Adapun tujuan penelitian ini untuk mengetahui implementasi Peraturan Pemerintah Republik Indonesia Nomor 11 Tahun 2021 tentang Badan Usaha Milik Desa pada BUMDes Jaya Bersama Desa Buntu Karau Kecamatan Juai Kabupaten Balangan serta faktor-faktor yang mempengaruhinya.

Penelitian ini menggunakan pendekatan kualitatif dengan tipe deskriptif kualitatif. Teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi. Sumber data diperoleh dari 13 informan yang ditentukan secara purposive sampling. Data dianalisis melalui reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa implementasi Peraturan Pemerintah Republik Indonesia Nomor 11 Tahun 2021 pada BUMDes Jaya Bersama dapat dikatakan **cukup optimal**. Komunikasi, sumber daya, dan disposisi berjalan cukup optimal, sedangkan struktur birokrasi belum optimal karena belum tersedianya SOP tertulis. Faktor pendukung meliputi dukungan dan pendampingan Pemerintah Desa, struktur organisasi dan pembagian tugas, komitmen pengurus, komunikasi dan koordinasi, keterbukaan informasi kepada masyarakat, kegiatan dan administrasi dasar yang tetap berjalan, serta pengawasan dan evaluasi. Faktor penghambat meliputi kepengurusan yang masih baru, minimnya pemahaman administrasi dan pelaporan, belum tersedianya SOP tertulis, keterbatasan sumber daya manusia, modal dan fasilitas pendukung, waktu pengurus, serta partisipasi masyarakat yang masih terbatas.

Berdasarkan hasil penelitian dapat disimpulkan bahwa implementasi Peraturan Pemerintah Republik Indonesia Nomor 11 Tahun 2021 pada BUMDes Jaya Bersama **cukup optimal**, meskipun masih terdapat kendala terutama pada struktur birokrasi. Disarankan kepada Pemerintah Desa dan pengurus BUMDes untuk meningkatkan pembinaan dan pendampingan, menyusun SOP tertulis, meningkatkan kemampuan administrasi dan pelaporan pengurus, serta meningkatkan partisipasi masyarakat dalam pengelolaan dan pengembangan BUMDes.

ABSTRACT

MUHAMMAD HAFIZ MUSLIM, Student ID: **212307989**, Title: **“Implementation of Government Regulation of the Republic of Indonesia Number 11 of 2021 Concerning Village-Owned Enterprises (A Case Study of Jaya Bersama Village-Owned Enterprise in Buntu Karau Village, Juai District, Balangan Regency)”**, under the supervision of Mrs. **Hj. Saidah Hasbiyah, S.Sos., M.AP** as Supervisor I and Mr. **Gusti Muhammad Hidayatullah, S.Sos., M.AP** as Supervisor II.

Village-Owned Enterprises (BUMDes) are legal entities established to manage village businesses and assets. This research was motivated by several challenges in the implementation of Government Regulation of the Republic of Indonesia Number 11 of 2021, including the relatively new BUMDes management, limited understanding of administration and reporting among managers, and the absence of written Standard Operating Procedures (SOPs). The purpose of this research was to determine the implementation of Government Regulation of the Republic of Indonesia Number 11 of 2021 concerning Village-Owned Enterprises at BUMDes Jaya Bersama, Buntu Karau Village, Juai District, Balangan Regency, as well as the factors influencing its implementation.

This research employed a qualitative approach with a descriptive qualitative design. Data were collected through observation, interviews, and documentation. The data sources consisted of 13 informants selected through purposive sampling. The data were analyzed through data reduction, data presentation, and conclusion drawing.

The results showed that the implementation of Government Regulation of the Republic of Indonesia Number 11 of 2021 at BUMDes Jaya Bersama was **fairly optimal**. Communication, resources, and disposition were fairly optimal, while the bureaucratic structure was not yet optimal due to the absence of written SOPs. Supporting factors included support and assistance from the Village Government, an organizational structure and division of tasks, managerial commitment, communication and coordination, information transparency, the continuation of basic activities and administration, as well as supervision and evaluation. Inhibiting factors included the relatively new management, limited understanding of administration and reporting, the absence of written SOPs, limited human resources, capital and supporting facilities, limited time of the managers, and limited community participation.

Based on the research findings, it can be concluded that the implementation of Government Regulation of the Republic of Indonesia Number 11 of 2021 at BUMDes Jaya Bersama was **fairly optimal**, although challenges remained, particularly in the bureaucratic structure. It is recommended that the Village Government and BUMDes management improve guidance and assistance, develop written SOPs, strengthen the managers' administrative and reporting capabilities, and increase community participation in the management and development of BUMDes.