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Governance of the Gampong Owned Business Entity (BUMG) Jeulanga Mata Ie Bandar Dua District Pidie Jaya District

(Study of Policy Implementation Based on Pidie Jaya Regent Regulation Number 30 of 2020 Concerning the Establishment, Administration, Management and Dissolution of Gampong-Owned Enterprises)

Said Fachrul Razi¹, Kasuwi Saiban², & Tommy Hariyanto³

^{1,2,3} University of Merdeka Malang

Indonesia

ABSTRACT

The Ie Jeulanga Gampong-Owned Enterprise (BUMG) in this case as the party that manages the Bottled Drinking Water (AMDK) production business and the Jeulanga Mata Ie Gampong Government as the capital owner certainly requires in-depth research regarding the governance of the feasibility of the business or business being run so that the AMDK business development process can run effectively and can be useful for the development of the village economy. However, the implementation of BUMG is not without obstacles, there are still several problems in its implementation. Apart from that, the lack of capacity or ability of BUMG managers means that BUMG Ie Jeulanga's institutional system is not running optimally and is dependent on government assistance so that there is no spirit of independence. The aim of the research is to describe and analyze the implementation of BUMG le Jeulanga governance policies based on Regent Regulation Number 30 of 2020 and to determine the factors that support and hinder the governance of BUMG le Jeulanga. The data sources used are primary data and secondary data. The research method used was descriptive qualitative. Qualitative research was carried out to find information on the impact of empowerment strategies, obstacles and solutions for BUMG le Jeulanga in improving the economy of the village community in Bandar Dua District, Pidie Jaya Regency. This model system regarding BUMG governance includes work plans, management aspects, business capital, human resources, and supporting and inhibiting factors for BUMG Jeulanga Mata Ie. In this research, BUMG policy implementation uses policy implementation formulated by Van Meter and Van Horn. Based on the results of data analysis, field findings, propositions and linked to theoretical studies, it can be concluded that BUMG le Jeulanga has significant potential for growth and development, but also faces challenges such as administrative management that has not been managed well, existing financial resources are still inadequate. fulfill the implementation of the BUMG program and so far, and the human resource potential of BUMG managers is still very lacking, it is very likely that the level of education and expertise of the staff is not in line with the job description of the AMDK production business, because the majority of the residents of Gampong Jeulanga Mata le make their living as farmers/planters and casual daily laborers and with the establishment of the AMDK business unit by BUMG Ie Jeulanga, it is hoped that there will be employment absorption, because the level of production capacity is still limited, on average marketing is still carried out in the sub-district area.

Keywords: Ie Jeulanga Gampong-Owned Enterprise, Bottled Drinking Water (AMDK) production business, Regent Regulation.

1. INTRODUCTION

The village is the smallest legal unit and an inseparable part of social life in Indonesia. Villages are at the forefront of the development process, but their existence is forgotten. This condition widens the gap between rural communities and urban communities. On this basis, the government enacted Law Number 6 of 2014 concerning Villages. With the birth of this law, village status is no longer underestimated in the development process in Indonesia. Law Number 6 of 2014 concerning Villages also gives authority to village governments to manage villages independently in accordance

with the village's potential. Apart from emphasizing village functions and duties, Law Number 6 of 2014 also regulates village funding or what is known as Village Fund allocation (Ministry of Finance, 2017). In determining village fund allocation priorities, refer to the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 11 of 2019 concerning Priorities for the Use of Village Funds in 2020, in article 5 it is stated that village funds are prioritized to finance the implementation of programs and activities in the field of Village Development and Community Empowerment. Village.

The existence of BUMDes is based on Law Number 6 of 2014 concerning Villages. Regarding organization and management, it is regulated through the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 4 of 2015 concerning the establishment, administration and management, and dissolution of BUMDes and is also regulated by Regional Regulations. Specifically for Bandung Regency, BUMDes is regulated in regional regulations Pidie Jaya Regent Regulation Number 30 of 2020 concerning the Establishment, Management, Management and Dissolution of Gampong-Owned Enterprises

The establishment of BUMDes based on the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 4 of 2015 aims to 1) improve the Village economy; 2) optimize Village assets so that they are useful for Village welfare; 3) increasing community efforts in managing the Village's economic potential; 4) develop business cooperation plans between villages and/or with third parties; 5) creating opportunities and market networks that support citizens' public service needs; 6) open employment opportunities; 7) improving community welfare through improving public services, growth and equitable distribution of the Village economy; and 8) increase Village community income and Village Original Income.

Gampong-Owned Business Entities, hereinafter referred to as BUMDes/BUMG, are legal entities established by villages and/or together with villages to manage businesses, utilize assets, develop investment and productivity, provide services, and/or other types of business for the greatest possible benefit. the great welfare of the Village community (Article 117 of the Job Creation Law/ Law No. 11/2020). This law confirms the position of BUMDes as a legal entity. By strengthening this status, the role of BUMDes becomes increasingly important as a consolidator of community products/services, producer of various community needs, community business incubator, public service provider, and various other functions. BUMDes can be a contributor to Village Original Income (PAD) while still providing benefits to the community.

In theory, the implementation of a policy can be influenced by at least six factors, namely the size and objectives of the policy, communication between organizations, disposition of implementers, resources, characteristics of implementing agents, socio-economic conditions (Winarno, 2016). The results of research conducted by Ihsan (2018) prove that the factors that influence success in managing BUMDes are available resources, community participation and empowerment, government support and collaboration with third parties. Meanwhile, research conducted by Nugrahaningsih, Falikhatun, & Winarna (2016) proves that there are several obstacles in managing BUMDes, including the existence of different paradigms from stakeholders regarding Village Fund management, lack of community participation in implementing BUMDes work programs, and a lack of related knowledge. by making BUMDes work plans and financial reports.

Implementing village autonomy requires community participation, which is also called community empowerment. In this case, Budimanta, Rudito (2008:39) explains that community empowerment is translated as several programs that are closely related to efforts to expand community access and capabilities to support their independence. Community empowerment, especially in village areas, requires full support from the surrounding government to be able to implement it on target. This can take the form of various factors, the most important of which is financial or capital factors.

The capital provided by the village government to empower its community can come from various sources, one of which is funds originating from the Regional Revenue and Expenditure Budget (APBD). These funds are Gampong Fund Allocations (ADG) which amount to 10% of the Regional Revenue and Expenditure Budget (APBD). Gampong Fund Allocations are aimed at gampongs as support for carrying out development in accordance with the needs of each gampong. Gampong Jeulanga Mata Ie is one of the villages that receives Gampong Fund Allocation (ADG) from the Regional Government of Pidie Jaya Regency and has a fairly large role in empowering the community to carry out village fund management. Community involvement in managing village funds is considered quite important by the

Gampong Pidie Jaya Government. This is considered to be able to act as a stimulant for the community to continue to be involved in village activities in order to implement good and targeted management of Gampong Fund Allocations.

In the process of distributing Village Funds, the government through the Minister of Villages, Development of Disadvantaged Regions and Transmigration (Permendes PDTT) of the Republic of Indonesia and the Minister of Finance of the Republic of Indonesia have made a number of regulations regarding the priority use of village funds. Village Funds are prioritized for financing the implementation of local village-scale programs and activities with the aim of improving the welfare of village communities and the quality of life of the community as well as alleviating poverty. Village Fund priorities are allocated to finance the community empowerment sector based on the condition and potential of the village, in line with achieving the RPJMDes and RKPDes targets each year. The priority use of village funds is outlined in the PDTT Ministerial Regulation which changes every year according to policies made by the government which are adapted to village conditions.

One strategy to make it easier for villages to obtain sources of village income is for the government to create policies that regulate this. One of them is law no. 32 of 2004 concerning regional government which states that village governments are also recommended to have Village-Owned Enterprises (BUMDes) which are useful for managing the village economy and meeting needs and exploring village potential, and this law is one of the efforts of the central government to improve The role of the village is to get involved and intervene directly in improving the village economy. This law covers the Minister of Home Affairs Regulation no. 39 of 2010 concerning Village-Owned Enterprises which is a follow-up regulation to Law no. 32 of 2004 where this regulation states how to establish and manage BUMDes itself.

A community will be considered successful in implementing development if the community's economic growth is very high. In simple terms, development is a useful change towards a social and economic system that is decided as the will of a nation. Conceptually, community empowerment is an effort to increase the dignity of layers of society which in current conditions are unable to escape the trap of poverty and underdevelopment. In other words, empowering is enabling and establishing a community (Harun, 2012: 3).

Village finances obtained from village income sources must be managed well in order to achieve village development. However, we know that the source of village income mostly comes from assistance from the central government and regional government, because the village is a small autonomous region so if it only relies on original village income it will not be able to increase village development, both in terms of infrastructure and in terms of administration. So there is a need for good management and management of the village's original income and village finances so that the village has adequate PADes to support the welfare of the village community.

The reason the researcher is interested in the drinking water business unit/priority business of the Ie Jeulanga AMDK Industry is because this BUMG has been operating with equipment and high technology of national standard or SNI, administrative validity is complete starting from the IMB (Building Permit), Legal Entity from Notary, Business License, Laboratory Equipment, BPOM License and Halal Certification from MPU Aceh. So that the governance for financial management of the BUMG Ie Jeulanga management body is running in accordance with the implementation of regional policies. compared to other gampongs and business units which are still carrying out business development and among them there are still internal and external obstacles so that the management and governance of BUMG is not running well.

BUMG governance in Gampong Jeulanga Mata Ie is community empowerment through Gampong-Owned Business Entities, the aim of this governance is to provide the community with the ability to escape the problem of poverty, with empowerment the government of Gampong Jeulanga Mata Ie really wants its citizens or community to be more empowered, have the ability and can be more independent. One development that is able to raise the economic level of society in a better direction is through community empowerment, such as empowerment through Gampong-Owned Enterprises (BUMG). Empowerment through Gampong-Owned Enterprises utilizes spring water sources to be managed into Bottled Drinking Water (AMDK), which will later be marketed and will generate profits, both profits for village finances and profits for the community itself. In this way, little by little, the Gampong-Owned Enterprise program can minimize the economic problems that exist in Gampong Jeulanga Mata Ie.

The empowerment program managed by Gampong Jeulanga Mata Ie is to utilize Natural Resources (SDA) in the village itself. Jeulanga Mata Ie Village has springs that can be utilized and managed into AMDK. AMDK will be sold on the market so that profits will enter the village finances. One of the benefits for the community is that they buy

AMDK at a very cheap price. Apart from that, the Jeulanga Mata Ie Village government provides clean water services for the community, because water is a basic need for the community, both for consumption, household needs, as well as agriculture and fisheries. For this reason, the government is conducting in-depth studies to create independent villages and maintain the availability of clean water as a basic need for society.

One of BUMG's superior products in Gampong Jeulanga Mata Ie is bottled drinking water products. This type of BUMG business was chosen because Jeulanga Mata Ie Gampong has the potential for water from the hills which makes it possible to process and manage it yourself. Moreover, the needs of the community, both in Gampong Jeulanga Mata Ie and in neighboring villages, depend on bottled water very high.

In developing BUMG Ie Jeulanga with a bottled water type of business, it is not easy. Because the government of Gampong Jeulanga Mata Ie must organize strategies so that existing funds do not interfere with other needs or other development in Gampong Jeulanga Mata Ie. Because the funds used to mark BUMG came from APBG, ADG and DG from Gampong Jeulanga Mata Ie. This is a form of Village participation in the business of developing bottled drinking water in an effort to empower and improve community welfare. After the funding process has been carried out, the next step is the planning and scheduling process for factory construction, starting from land preparation and workforce preparation, which has been calculated in detail.

Then, the factory construction process cannot be separated from the intervention of third parties as experts, then the community, and also institutions in Gampong Jeulanga Mata Ie. The aim is for all components of society to have a sense of ownership of this production site or factory. And he cares about the bottled water business program at BUMG Ie Jeulanga.

BUMG Ie Jeulanga, in this case, as the party that will manage the AMDK production business and the Gampong Jeulanga Mata Ie Government as the capital owner, of course requires an in-depth study regarding the feasibility of the business or business that will be run so that the process of developing the AMDK business in Gampong Jeulanga Mata Ie can run smoothly. effective and can be useful for the development of the village economy.

However, the implementation of the Ie Jeulanga Village-Owned Enterprise (BUMG) in Jeulanga Mata Ie Village is not without obstacles. There are still several problems in implementation. After the researcher made initial observations regarding the Implementation of the Gampong-Owned Enterprise Program and based on the researcher's initial interviews with several related parties, there were several problems, namely the lack of guidance and guidance from the regional government as well as support in the form of financial and non-financial financial assistance. This is because the Regional Government of Pidie Jaya Regency has not yet held a special program for the introduction and development of BUMG to the Gampong Government, such as technical guidance regarding BUMG, coaching for BUMG administrators, and training on BUMG financial management. With this coaching and guidance, it is hoped that the BUMG in Gampong Jeulanga Mata Ie will continue to develop and have the potential to become champions on the national stage and this will also definitely have a good impact on the regional government which will make its own region proud.

2. LITERATURE REVIEW

2.1. Public policy

Subarsono (2012:2) defines the meaning of public policy from Thomas R. Dye as containing 2 meanings, namely; 1) the public policy is made by a government agency, not a private organization; 2) public policy concerns choices that government agencies should make or not make. Chandler and Plano in Pasalong (2010:38) say that public policy is the strategic use of existing resources to solve government problems. Even Candler and Plano think that public policy is a form of continuous investment by the government in the interests of powerless people in society so that they can live and participate in government. So it can be seen from Chandler and Plano that in solving public problems we must utilize existing resources, not only that, they think that public policy regulates so that the whole community can participate in the running of the government, although there may also be some parties who disadvantaged by this policy.

2.2. Village Owned Enterprises (BUMDes)

According to Minister of Home Affairs Regulation Number 39 of 2010 concerning Business Entities, it is stated that Village-Owned Enterprises, hereinafter referred to as BUMDes, are village businesses formed/established by the

village government whose capital ownership and management are carried out by the village government and the community. The consideration in establishing BUMDes is to increase the financial capacity of village governments in administering government and increase community income through various economic business activities in rural communities, establishing village-owned business entities in accordance with village needs and potential (Ridlwan, 2014).

Meanwhile, according to Sutikno et al., (2018) BUMDes are village business institutions managed by the community and village government in an effort to strengthen the village economy and are formed based on village needs and potential. As one of the economic institutions operating in rural areas, BUMDes must be different from economic institutions in general. This is intended so that the existence and performance of BUMDes is able to make a significant contribution to improving the welfare of village residents. In addition, to prevent the development of a capitalist business system in rural areas which could disrupt the values of social life.

2.2. Public Governance and Accountability

BUMDes governance is also subject to Village Financial Management which is managed based on good governance practices. The principles of Village Financial Management as stated in Minister of Home Affairs Regulation Number 113 of 2014 are transparent, accountable, participatory and carried out in an orderly and budgetary manner, with the following description:

- Transparency is the principle of openness that allows the community to know and have access to the widest possible information about village finances. The principle of opening up to the community's right to obtain correct, honest and non-discriminatory information regarding the administration of village government while still paying attention to the provisions of laws and regulations;
- 2) Accountability is the embodiment of the obligation to account for the management and control of resources and implementation of entrusted policies in order to achieve predetermined goals. The principle of accountability which determines that every activity and final result of village government administration activities must be accountable to the village community in accordance with the provisions of statutory regulations;
- 3) Participatory, namely the implementation of village government that includes village institutions and elements of village society;
- 4) Orderly and Budgetary Discipline, namely village financial management must refer to the rules or guidelines that underlie it.

2.4. Society participation

Community support or participation means community empowerment by participating in development program planning activities which are actualized in community contributions to existing programs. Community involvement is based on community knowledge regarding the problems and needs (state of the social environment) in their respective village areas. It is the community who is able to manage development resources (natural resources, human resources, infrastructure and funds) and can find the best solutions to overcome the problems that exist in their respective villages (Adisasmita: 2006).

"Diana Conyers" explained that the reason community participation is very important in development planning is because "community participation is a tool used to obtain information regarding community conditions and needs, when without direct community involvement in development planning, development programs will fail.

3. RESEARCH METHODS

3.1. Research Approach

This research uses a qualitative descriptive approach to current social phenomena. Micro, Small and Medium Enterprises (MSMEs), Bottled Drinking Water (AMDK) which are village-owned enterprises in Gampong Jeulanga Mata Ie play an important role in the economic development of the village community. Apart from playing a role in economic growth, it also plays a role in labor absorption. This BUMG is already operating and is expected to be able to compete with bottled mineral water products that have long existed in society. To increase the competitiveness of

the "Ie Jeulanga" bottled water product, a special strategy is needed to market the product. The strategy in question is product marketing strategy management that will provide solutions through community service activities.

3.2. Research focus

The focus of this research is to determine good BUMG governance and strategy based on the implementation of Pidie Jaya Regent Regulation Number 30 of 2020, in this case the establishment of a Bottled Drinking Water business carried out by the Gampong Ie Jeulanga Business Entity. The subject of this research is BUMG, while the object of this research is the environmental, legal, management and technological conditions at BUMG Ie Jeulanga.

3.3. Data analysis technique

The data was analyzed using several steps according to the theory of Miles, Huberman and Saldana (2014), namely analyzing the data in three steps: data condensation, data display, and conclusion drawing and verification. Data condensation refers to the process of selecting, focusing, simplifying, abstracting, and transforming.

4. DISCUSSION

From the results of monitoring so far, there are still shortcomings in the development of BUMG Ie Jeulanga which operates in the AMDK business, several problems that BUMG often experiences are related to management, internet access (e-commerce), and lack of innovation for business development. According to Law Number 6 of 2014, Village-Owned Enterprises (BUMDes) are business entities whose capital is wholly or largely owned by the Village through direct participation originating from separated village assets to manage assets, services and other businesses for maximizing the welfare of the Village community. The aim of establishing BUMDes is to improve services to the community and empower villages as autonomous regions regarding productive businesses as well as increasing village independence and capacity in strengthening the economy.

4.1. Policy Implementation Model System

In this research, BUMG policy implementation uses policy implementation formulated by Van Meter and Van Horn. The policy implementation approach model formulated by Van Meter and Van Horn is called A Model of the Policy Implementation (Agustino, 2020). It was explained that this implementation process is an abstraction or performance of a policy realization which is basically deliberately carried out to achieve high policy implementation proceeds linearly from existing political decisions, implementing actors and public policy performance. The top down policy implementation approach is a policy decision made by government officials (central) and centralized policy implementation is carried out by administrators or bureaucrats at the lower level (Agustino, 2020).

The model system regarding Governance of BUMG Ie Jeulanga Gampong Jeulanga Mata Ie Bandar Dua District, Pidie Jaya Regency (Policy Implementation Study Based on Pidie Jaya Regent Regulation Number 30 of 2020 concerning the Establishment, Management, Management and Dissolution of Gampong-Owned Enterprises), includes 1. Work Plan, 2. Management Aspects, 3. Business Capital 4. Human Resources 5. Supporting and Inhibiting Factors for BUMG Jeulanga Mata Ie, namely Internal Conditions and External Conditions. In this research, BUMG policy implementation uses policy implementation formulated by Van Meter and Van Horn.

In the context of implementing the BUMG Jeulanga Mata Ie policy, we can design a system model that includes the steps for implementing the Van Meter and Van Horn policies. The following is a policy implementation system model that can be applied:

a) Agenda Setting

Identify and define the main issues that need to be addressed in the context of BUMG Jeulanga Mata Ie. Determine policy priorities based on urgency and impact on development goals and welfare of local communities.

b) Policy Making

BUMG policy formulation is based on the results of agenda setting. Pidie Jaya Regent Regulation Number 30 of 2020 was created as the legal and regulatory basis governing the establishment, administration, management and dissolution of BUMG.

c) Implementation

Implement policies in accordance with established regulations. Involve related parties, including BUMG administrators, local communities and external parties who can support policy implementation.

d) Evaluation

Monitor and evaluate policy implementation to assess the extent to which objectives have been achieved. Identify obstacles or obstacles that may arise during implementation.

e) Feedback

Obtain input from various related parties, including the community, BUMG management, and external parties. Use feedback to improve policies and implementation processes going forward.

f) Capacity Development

Identify training and development needs for human resources involved in BUMG. Implement capacity development programs to ensure adequate skills and knowledge.

g) Communication

Establish an effective communication mechanism between related parties to ensure a good understanding of BUMG policies and objectives.

h) Continuity

Plan steps to maintain BUMG's sustainability after policy implementation. Identify the resources and support needed to maintain BUMG operations in a sustainable manner.

i) Corrections and Improvements

If discrepancies or problems are found during implementation, make necessary improvements and corrections. Implement a continuous learning cycle to improve policy efficiency and effectiveness.

The system model above provides guidance for designing, implementing and maintaining the sustainability of BUMG Jeulanga Mata Ie in accordance with applicable Regent Regulations.

4.2. Problems faced by BUMG

It is undeniable that the existence of BUMG has brought changes in the economic and social fields. BUMG's contribution is mainly in the form of Village Original Income, where BUMG's net profits are allocated to Village income. BUMG profits are allocated to several parties at different percentages. Based on the results of the analysis above, it appears that the profit allocation from BUMG AMDK Ie Jeulanga which is intended for hamlets gets the smallest percentage. This has an impact on the small allocation of profits received by the hamlet, which incidentally is directly related to the residents. The opinion of residents who say that BUMG is not useful for improving welfare can be caused by the small percentage received by the hamlets. Apart from that, most of the facilities provided by BUMG for residents to use can be said to be misdirected. Facility users are dominated by residents from outside the village, or residents who have relationships with the management. Meanwhile, village communities or even those around BUMG do not directly experience the economic benefits of BUMG's existence.

Problems that often ariseis a problem recruiting BUMG employees. Residents feel that BUMG does not empower local people. On the other hand, it appears that there are demands for professionalism from residents towards BUMG managers. These two things will give rise to a dilemma in BUMG governance where BUMG is required to work professionally, on the other hand it must accommodate the demands of absorbing local labor, where local human resources have limited capacity and capability. Communication and socialization are things that need to be improved. Based on the results of interviews with participants, it is known that the majority of the public is still poorly informed regarding the activities and performance reporting carried out by BUMG. This has led to the emergence of public demands for transparency and accountability in BUMG management. So researchers can analyze in more detail the problems faced by BUMG Ie Jeulanga, including the following:

a. Communication

The village residents who participated in this research already knew about the existence of BUMG Ie Jeulanga. They are also aware of the annual reports provided by BUMG managers, but they say they do not understand the details regarding BUMG such as total assets, income, work programs, and so on. Problems arose from their lack of understanding of the reports provided, some stated that they were reluctant to read the reports made by the

management. Communication problems also arose due to the disappointment of the community who felt that their opinions were not listened to by both BUMG management and the Gampong Government. There are several problems that are not addressed, the village government said that these communication barriers also arise from people who do not dare to speak openly.

b. Transparency and Accountability

BUMG has a routine reporting mechanism every year. The report is made in writing and given to stakeholders. The problem that arises is that residents do not understand the contents of the report, do not read it, or do not know that there is an annual report. The transparency requested by residents apart from finances is transparency in employee recruitment. The public asks for transparency in the employee recruitment process. So far, people around BUMG feel that BUMG is not transparent enough in the employee recruitment process.

c. Managerial Capacity

Problem in a managerial capacity revealed by BUMG managers and the Gampong Government. The main weakness of both BUMG and the Gampong Government is in terms of administration/inventory and also finances. Financial recording does not yet use accounting standards (SAK ETAP - Financial Accounting Standards for Entities Without Public Accountability - not companies listed on the stock exchange). From the interview results, it was also apparent that there was a need to increase management capacity in terms of marketing management, human resources and strategy. Managers also need capacity building in terms of developing innovation and professionalism. BUMG managers are expected to be professional and have capacity, because so far BUMG managers have been dominated by farmers and daily workers without a focus on educational pathways appropriate to their field and expertise.

d. Active Role of Government

The active role of the District Government in overcoming the problems of BUMG AMDK Ie Jeulanga can be reflected in a number of aspects: Increased Coordination and Collaboration, Provision of Financial and Technical Support, Community Empowerment, Conflict Mediation, Preparation of Locally Based Policies, Implementation of Education and Training Programs, Routine Monitoring and Evaluation, and Human Resources Development.

e. Community Role

The active role of the community in the context of BUMG AMDK Ie Jeulanga can include several problems that need to be overcome: Lack of understanding of the Annual Report, Lack of Participation in the Decision Making Process, Not Aware of Rights and Responsibilities, Lack of Interest in Reading the Report, Dissatisfaction with Management and Government Responses, Lack of Participatory Initiatives, Distrust of the Employee Recruitment Process, and Lack of Engagement in Development Programs,

Overcoming this problem requires efforts to increase community understanding, participation and involvement in BUMG management, as well as building more effective communication mechanisms between the community, BUMG managers and village government.

4.3. Governance of BUMG Ie Jeulanga Gampong Jeulanga Mata Ie Bandar Dua District Pidie Jaya Regency a. Work plan

Gampong Jeulanga Mata Ie has formed a Gampong-Owned Enterprise (BUMG) in accordance with Pidie Jaya Regent Regulation Number 30 of 2020. This work plan was prepared to optimize BUMG management in order to improve community welfare. The purpose of the work plan is to increasing the effectiveness and efficiency of BUMG Gampong Jeulanga Mata Ie management in accordance with the provisions of Pidie Jaya Regent Regulation Number 30 of 2020. Every village that wishes to establish a BUMG must go through a deliberation process involving various parties, namely the Village Head/Keuchik, BPD/Tuha Peut, community leaders, Hamlet Heads and elements of the Village Apparatus. Deliberations were held to determine the business sector and management of BUMG.

The formation of BUMG in Jeulanga Mata Ie gampong in general is to improve the economy and community income in accordance with the needs and potential of the village. This can be seen from the business fields that suit the village's potential. The strategies for achieving the goals and objectives of BUMG Ie Jeulanga are as follows: increasing working capital; expand marketing network; increasing number of partner shops/stalls; looking for the cheapest distributor; strengthening HR capabilities; and collaborate with other parties.

BUMG Ie Jeulanga already has itwork plan program. The work plan program is used to map community needs and determine what activities must be carried out to increase village potential. The aim of the BUMG work plan is to help BUMG administrators create a work plan program as a guide for implementing village development.

Coordination and communication have been carried out by BUMG Ie Jeulanga, both coordinating with parties at the village level and with sub-district parties. They coordinate especially with the relevant BPD, with the village government, assistants in Bandar Dua District and Community Economic Empowerment Expert Assistants (TA) in the district. However, the coordination carried out does not have a specifically scheduled time, meaning that coordination and communication are only carried out when necessary.

An attitude of acceptance in implementing the BUMG program by participating in running and managing BUMG at the village level. Starting from strengthening institutions by establishing BUMG operational implementers. Strengthening the commitment to implementing BUMG by making regulations related to BUMG at the regional level. Responses in the implementation of BUMG. The Village Deliberation is held at the location of BUMG Ie Jeulanga, carried out at the request of operational implementers, advisors and/or supervisors. Village Deliberations are held and led by the BPD, and facilitated by the Village Government. In the annual Village Deliberation

Based on the discussion about f the work plan above, the findings are formulated as follows:

- **Finding 1:** The organizational structure implementing the Ie Jeulanga AMDK operations is not yet optimal, because the staff capacity is not yet adequate, only 7 staff have been absorbed per day of work. So far, all operational implementers have held concurrent positions, so that the main duties of staff inside and outside the machine per working day can run continuously by setting work schedules/shifts, for each staff's AMDK production routine, namely:
 - Organize and straighten cardboard boxes,
 - Arrange the cup into the cardboard,
 - Sealing and wrapping cardboard and
 - Arranging and arranging the location.
- Finding 2: There is no more detailed organizational structure with clear positions and duties for each staff.

Based on finding 1 and finding 2 in the work plan, proposition 1 is prepared as follows:

Proposition 1: Determine plans for additional staff in accordance with AMDK's operational needs. This involves hiring more workers to ensure each task has a specific person in charge. Create a more detailed organizational structure with clear assignments of positions and tasks for each staff. Each individual must have specific responsibilities to improve operational efficiency. Implement a structured work schedule and organized shifts to ensure that each staff can focus on their respective tasks. Work shift mapping must take into account sufficient time for each production stage.

b. Management Aspects

Gampong Jeulanga Mata Ie, located in Bandar Dua District, Pidie Jaya Regency, has established a Gampong-Owned Business Entity (BUMG) in accordance with Pidie Jaya Regent Regulation Number 30 of 2020. BUMG Ie Jeulanga aims to improve community welfare through managing resources and potential local. This policy implementation study involves an analysis of the steps taken to establish, administer, manage, and if necessary, dissolve BUMG in accordance with regulatory provisions.

Management Theory in the Context of BUMG Governance

- Planning: The planning process is directed at formulating goals, strategies and action plans that can guide BUMG Ie Jeulanga towards achieving the gampong's vision and mission. Management Theory in this context, management planning theory helps in formulating long-term and short-term plans, assessing risks, and identifying opportunities for effective BUMG management.
- 2) Organization (Organizing): The organizing process involves establishing an efficient organizational structure, assigning roles and responsibilities, and optimal allocation of resources. Management Theory: Management organizing principles assist in forming the BUMG management team, establishing a responsive organizational structure, and ensuring active involvement of members in decisions.
- 3) Implementation: Implementation of policies and plans is carried out by involving all members of BUMG Ie

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Jeulanga in operational and strategic activities. Management Theory: Management implementation theory provides a framework for engaging members, managing conflict, and ensuring that each activity conforms to established standards and procedures.

- 4) Supervision (Controlling): Supervision includes performance monitoring, evaluation and continuous improvement to ensure the achievement of BUMG goals. Management Theory: The concept of management oversight helps in the development of performance evaluation systems, process improvement, and continuous improvement to increase operational effectiveness and efficiency.
- 5) Leadership (Leading):Leadership in the context of BUMG Ie Jeulanga involves guidance, motivation and capacity development of members to achieve shared goals. Management Theory: Leadership theory helps in the development of inclusive and community-oriented leadership to ensure BUMG's sustainability.
- 6) Innovation and Change: BUMG needs to be responsive to environmental changes and be able to encourage innovation to increase competitiveness and have a positive impact on society. Management Theory: Innovation and change theory helps BUMG in identifying innovation opportunities, managing change, and building an adaptive organizational culture. The application of these management principles in the context of BUMG Ie Jeulanga Governance is expected to optimize the role and contribution of BUMG in improving the welfare of the people of Gampong Jeulanga Mata Ie.

In analyzing the implementation of BUMG management policies, this research uses the Van Metter and Van Horn policy implementation model to limit policy implementation as actions carried out by government and private individuals (groups) which are directed to achieve stated goals. has been stipulated in previous policy decisions (Winarno, 2016). Van meter and Van Horn divide into six variables, including the following:

- 1) Basic measures and policy objectives,
- 2) Policy sources,
- 3) Communication between organizations and implementing activities,
- 4) Characteristics of implementing agencies,
- 5) Implementing tendencies and
- 6) Economic, social and political conditions.

Implementation is basically a series of translation processes from policies into actions or actions of implementers consistently in an effort to achieve goals and targets as determined by the content in the policy (Mulyadi, 2015). Meanwhile, according to Nugroho (2014), policy implementation is a way to achieve a policy. A public policy can be implemented by directly implementing the policy in the form of a program or creating derivatives of the policy. Regulations regarding BUMG management in Pidie Jaya Regency refer to Pidie Jaya Regency Regional Regulation Number 30 of 2020 concerning the Establishment, Management, Management and Dissolution of Gampong-Owned Business Entities.

Discussions related to the analysis of management and organizational aspects are related to how management carries out its business processes. Recommendations regarding management patterns, including organizational structure and job descriptions, are very important because this determines the chances of success of a business. The management system in the management concept is included in the organizing function.

At this stage, an analysis is needed regarding the process of preparing a work system that can be implemented in order to create business efficiency and effectiveness. If efficiency and effectiveness can be established, it is hoped that there will be optimization of steps in every business process implemented by management. More importantly, that each business process has clear standards or rules and is written in a management regulation, such as in the form of a work description as the author will discuss.

Identification in the discussion of management and organizational aspects is very necessary regarding the parties or functions needed to be available in the BUMG Ie Jeulanga AMDK business management system. The next step needs to be an organizing process so that the relationships between the parties or available functions can be clearly seen. This linkage will create different authorities and responsibilities between one party/function and another party/function.

Based on the organizational structure plan outlined in the picture above, you can see how BUMG Ie Jeulanga's AMDK management system will be implemented. The Main Director of BUMG as the highest manager plays an important but not the main role in determining the technical sustainability of the business, because this policy will be

the responsibility of the Main Director of AMDK Ie Jeulanga. In order to simplify the tasks and authority in each function of each section manager's responsibilities, each manager will have staff to assist with details of 5 staff for the production section, 8 staff for the marketing section and 1 staff for the finance section. The production manager is also responsible for quality control of AMDK products, therefore one of the staff is staff who has a food health background. In order to facilitate understanding regarding the function of each position in the organizational structure, it is necessary to explain the duties and authority entrusted to them.

Direct workers are workers who work directly at BUMG Ie Jeulanga covering production to sales. Meanwhile, indirect labor is labor in other supporting sectors such as the business of procuring packaging raw materials which will be related to the distribution of bottled drinking water. As the bottled drinking water industry continues to develop, the need for new workers will also increase. The need for new workers will be absorbed from the Jeulanga Mata Ie Village community itself. This will provide benefits and advantages for the surrounding community, because people get the opportunity to work. Apart from absorbing the workforce, the establishment of the AMDK business unit in Jeulanga Mata Ie village will also have an economic effect on other sectors.

In economic studies, this is called the multiplier effect. Another economic sector that will be moved is the support for the AMDK business owned by BUMG Ie Jeulanga, such as the provider of raw materials for packaging, both gallons and glasses. The establishment of the AMDK business by BUMG Ie Jeulanga also takes advantage of local potential. This is because the water used as raw material is a water source in Lambur Village itself. Apart from that, it will absorb more of the original workforce from Lambur Village, of course this is in accordance with the mandate of the Village Law so that the local potential in the Village can be utilized for the welfare of the Village community. BUMG Ie Jeulanga as an organization or public institution that carries out village economic development activities, the management of BUMG has not been fully managed transparently, professionally and fairly. Then the BUMG management organization was separated from the gampong government organization. The existence of BUMG Ie Jeulanga is legally based on the Village Regulation concerning the Establishment of BUMG. This is proven by the issuance of the Decree of the Head of Gampong Jeulanga Mata Ie Number 141/Kpts-10/Ds/VII/2016 concerning the Appointment of BUMG Ie Jeulanga Management related to strengthening institutional commitment in legal terms. . The management structure of the BUMG Ie Jeulanga management organization consists of: Advisor; Operational Executor; and Supervisor.

BUMG Advisor Ie Jeulanga is held ex-oficio by the Keuchik and the Operational Executive is an individual who is appointed and dismissed directly by the Keuchik. The advisor carries out supervisory duties and provides advice to operational implementers. BUMG Operations Executive Ie Jeulanga is tasked with managing and managing BUMG in accordance with the Articles of Association (AD) and Bylaws (ART) that have been prepared. The Operational Implementer does not double as the Village Government or Village Community Institution.

The good sustainability of BUMG certainly requires encouragement from the management structure of BUMG Ie Jeulanga, which has been running for more than 5 years with an incomplete management structure. A good management system, such as job explanations for each employee and a clear coordination system, will make it easier for BUMG managers to achieve goals or targets. This has not yet been implemented in the Ie Jeulanga AMDK production business, where each management element of BUMG Ie Jeulanga should have clear duties and functions as stated in the Articles of Association and Bylaws. Then, the management elements of BUMG Ie Jeulanga do not coordinate with each other in achieving the vision of BUMG Ie Jeulanga, this can be seen from the management data in the Ie Jeulanga AMDK structure which is still very limited.

Based on the discussion of the management aspects above, the following findings were formulated:

- **Finding 3** : Marketing and branding efforts have not been optimal, resulting in low public awareness of BUMG Ie Jeulanga AMDK products.
- **Finding 4** : Stocks of raw materials for the production of bottled drinking water (AMDK) are sometimes not monitored properly, resulting in uncertainty in the availability of raw materials when needed.
- **Finding 5** : Low community participation and lack of partnerships with local actors can affect the reach and acceptance of AMDK products.

Based on findings 3, 4 and 5 on the management aspect, proposition 2 is formulated as follows:

Proposition 2: Create a targeted marketing strategy, including the use of social media and collaboration with local shops. Implement an automated inventory management system to monitor and manage raw material

stocks in real-time. Carrying out promotional and outreach activities in local communities and building partnerships with local shops and similar business actors to increase distribution.

c. Venture capital

Description of Business Capital Problems at BUMG Ie Jeulanga AMDK Production Business is as follows:

1) Initial Capital Limitations

BUMG Bottled Drinking Water Production Business (AMDK) in Gampong Jeulanga Mata, Ie Jeulanga, faces challenges in terms of limited initial capital. Limited capital can hamper the ability of BUMDes to make necessary initial investments, such as purchasing production equipment, acquiring large quantities of raw materials, and developing infrastructure.

2) Operational Financing

Even though the AMDK business has been running, operational financing such as purchasing raw materials, employee salaries and other daily needs can be a challenge. Limited financial resources can affect the smooth running of daily operations and limit the potential for business growth.

3) Product Development and Marketing

Capital limitations can also affect BUMDes' ability to develop new products or improve the quality of AMDK products. Additionally, effective marketing and branding efforts require significant investments to increase product visibility and competitiveness in local markets.

- 4) Technological Innovation and Sustainability Investment in more efficient and environmentally friendly production technology can be an obstacle due to limited capital. Implementing technological innovations and sustainability practices requires additional investments that may be difficult to realize without adequate capital support.
- 5) Human Resource Development

Employee training and skills development in dealing with market changes or increasing production capacity also requires sufficient capital investment. Limited funds can limit human resource development efforts, which in turn can affect productivity and service quality.

6) Expansion of Production Capacity

In the context of business growth, expanding production capacity to meet increasing demand is also a problem. Capital limitations may be an obstacle to purchasing additional equipment and expanding production facilities.

Management of Gampong-Owned Enterprises (BUMG) must be carried out using cooperative, participatory, emancipatory, transparent, accountable and sustainable principles, with member-based and self-help mechanisms that are run professionally and independently. In this regard, to build a BUMG, accurate and permanent information is needed about local characteristics, including the socio-cultural characteristics of the community and market opportunities for the products (goods and services) produced.

Gampong-Owned Enterprises as business entities built on community initiative and adhering to the principle of independence, must prioritize obtaining capital from the community and the Village Government. However, it does not rule out the possibility that BUMG can obtain capital from outside parties, such as from the district government or other parties, and can even make loans to third parties, in accordance with statutory regulations. Further regulations regarding BUMG will of course be regulated through Regional Regulations (Perda).

Based on data and sources from APBG Jeulanga Mata Ie and the OM-SPAN Application. For the Report on the Realization of Absorption and Achievement of Village Fund Output, Pidie Jaya Regency DPMG from FY 2015 to 2022 has reached the budget for BUMG financing/capital participation, which is IDR. 417,350,000,-. Namely, the results of the research show that BUMG Ie Jeulanga's capital from the first year, namely 2015 to 2022, is different, in terms of the needs of a business. The AMDK industry all received injections from Gampong Funds. This condition is in accordance with the fact that BUMG is considered to have business prospects, so that the public is starting to be interested in participating in the development of BUMG.

Regarding financial resources, BUMG Ie Jeulanga received funds from the Village Fund amounting to Rp. 30,000,000,-. Initially, the BUMG management felt that this capital was insufficient, they calculated that it was not enough to handle all the needs in running BUMG's business. These funds are used only for spending on infrastructure

needs, so the budget for operational costs is insufficient. However, after entering the next fiscal year, such as in 2018, it is IDR. 226,614,397,-.

Based on The results of observations and data analysis are that on average the budget is still used in the form of fixed and movable assets. Meanwhile, the focus of budget use on the operations of the AMDK production business will only start in 2022.

BUMG's business results are income obtained from the results of business activities minus expenses incurred in 1 (one) financial year. BUMG's business results as referred to in paragraph (1) are divided into:

- 1) Village original income and retained earnings are 70%
- Management Performance Allowance which includes Director, Secretary, Treasurer, Advisor and Supervisor of 30%

BUMG's business results are allocated to:

- 1) Village Original Income is 20% (Twenty per hundred) whose use is prioritized for providing assistance to the poor, social assistance, Village Infrastructure Development, Village Government Operations and other things agreed upon in the Village deliberation.
- Retained profits for capital for BUMG Businesses/BUMG Business Units that require business development of 50% (Fifty per hundred).

Based on the potential natural resources of Gampong Jeulanga Mata Ie, it would be a waste if they were not utilized as well as possible. Because of this, after this idea/innovation was born, the first stage that we carried out was "Duek Pakat" or Deliberation and Consensus with Community Leaders and the Gampong Community, from the results of this deliberation, BUMG Gampong Jeulanga Mata Ie and its administrators were established, as well as the basic description about the process and long-term results that will be obtained from the production results later. After the agreement is reached, the next step begins, namely constructing a building or production building, at the same time we also take care of the necessary documents such as IMB (building construction permit), legal entity obtained from a notary, business permit, SNI license, License from BPOM and Halal License. Some of the results that have been achieved are:

- 1) To date, an AMDK Production Building has been established in Gampong Jeulanga Mata Ie, complete with production equipment. And transportation is also available to support the distribution of production results later.
- 2) The Production Building is equipped with a laboratory room and several adjustments to the layout have been made, in accordance with the recommendations of the authorities after visiting the location.
- 3) Achievements of the Administration process that have been completed include the issuance of Legal Legality for BUMG "Ie Jeulanga", Business Permit, SNI License. Meanwhile, the BPOM permit and Halal Certificate from MPU Banda Aceh are still in process.

The Ie Jeulanga AMDK factory is only capable of producing 400 boxes (boxes) of bottled water, with a net content of 220 milliliters (ml). Where one box contains 48 cups (glasses) per day.



Figure 1 Capacity of the 4 cylinder spec production machine

Based on the discussion about business capital above, the following findings were formulated:

- **Finding 6** : Even though BUMG AMDK Ie Jeulanga has obtained funds/capital from the Gampong Fund, there are still limited initial capital. Capital originating from Village Funds appears to be inadequate to cover the operational needs and development of the AMDK business as a whole
- **Finding 7** : The Ie Jeulanga AMDK factory is only capable of producing 400 boxes (boxes) of bottled water, with a net content of 220 milliliters (ml). Where one box contains 48 cups (glasses) per day.

Based on findings 6 to 7 regarding business capital, proposition 3 is formulated as follows:

Proposition 3: Exploring the potential for increasing funding sources from the Village Government, Gampong Fund, or through a partnership approach with external parties such as the district government or financial institutions to develop a more strategic plan for using funds, by prioritizing operational needs and AMDK business development. Increase the production capacity of Ie Jeulanga AMDK to meet increasing market demand and increase the variety of AMDK products to meet the needs and preferences of diverse consumers.

d. HR

The Indonesian Village-Owned Enterprises (BUMDes) Forum said that of the 27,067 BUMDes, only around 10% are running their businesses. The rest don't work, and there are some that work but don't provide benefits. This was stated by the Secretary General of the Indonesian BUMDes Forum Rudy Suryanto when inaugurating the Village Cadets in Mataraman Village, Panggungharjo, Sewon, Bantul, Saturday (8/9/2018). "Villages are actually not poor in potential, but the main problem is human resources (HR). BUMDes managers need creative people so that their products are accepted by the community," said Rudy.

According to Yana, community development in rural areas cannot be separated from support from human resources, natural resources and marketing. Thus, to obtain qualified human resources, the management recruitment process must be carried out selectively. "BUMDes have great potential in efforts to help build and improve community welfare. Thus, the management must also be truly qualified. "With proper management, BUMDes can become a cornerstone of the village community's economy," he said.

Managing human resources is very important in achieving goals. Resources can be divided into two, namely human resources and natural resources. Human resources are no less important key because humans are the ones who will manage financial and natural resources into business potential that brings profits and benefits to village residents. With qualified human resource capacity. BUMG will be able to explore the potential of its own villages. Meanwhile, natural resources are closely related to the natural landscape. Meanwhile, according to Susilo Martoyo, human resources are something that arises from interactions between humans who are always looking for tools to achieve goals and something outside humans that currently exists, namely nature and culture.

A clear organizational and management structure is one of the keys to meeting the criteria for a good disposition. Likewise with what has been implemented by BUMG Ie Jeulanga which has appointed several village residents to become BUMG administrators. This is proven by the issuance of the Decree of the Head of Jeulanga Mata Ie Gampong Number 141/Kpts-10/Ds/VII/2016 concerning the Appointment of the Management of BUMG Ie Jeulanga. In relation to strengthening institutional commitment in terms of law, Jeulanga Mata Ie Village issued a Village Regulation challenging BUMG at the same time as the formation of BUMG. Ie Jeulanga. Likewise with the BUMG management procedures and mechanisms, they have followed what is stated in the laws and regulations above them. Another thing is support from local governments, whether district or provincial governments. The role of regional government in the running of BUMG Ie Jeulanga is still lacking. The district government only supervises and provides guidance to BUM Ie Jeulanga once a year.

In October 2023, the researcher had the opportunity to directly accompany the Head of Service and Muspika elements of Pidie Jaya Regency to the BUMG Ie Jeulanga location for the Socialization and Monitoring and Evaluation activities of Physical Development, BUMG Management and Financial Reports.



Figure 2. Monitoring and Evaluation Documentation for BUMG Management

Based on the discussion about HR above, the following findings were formulated:

- **Finding 8** : Most of the innovations in the Ie Jeulanga AMDK Production BUMG business experience limited creativity in managing their business, which causes a lack of product appeal in the eyes of the public.
- **Finding 9** : Recruitment of BUMG management is not done selectively, which has the potential to result in a lack of ability and commitment from the management.
- **Finding 10** : Lack of human resource capacity in managing financial and natural resources, thus limiting BUMG's business development potential.

Based on findings 8 to 10 regarding HR, proposition 4 is formulated as follows:

Proposition 4: Holding training and creativity workshops for BUMG administrators and members to increase innovation in business management. Develop a structured recruitment process by identifying the criteria and competencies required for management positions. And provide financial and natural resource management training to BUMG administrators and members.

4.4. Supporting and Inhibiting Factors for BUMG Jeulanga Mata Ie

a. Internal Conditions

Internal conditions are the strengths and weaknesses of BUMG's development strategy in the context of economic growth accelerators in Gampong Jeulanga Mata Ie. The existence of inhibiting factors is because many government programs are funded. BUMG managers need hard work to develop their business through creative and innovative programs to be competitive.

The internal factors that influence the development strategy of BUMG Ie Jeulanga in the context of economic growth accelerator in Gampong Jeulanga Mata Ie are:

1) The strength factors are as follows:

- a) People are able to create businesses from the savings and loan program from BUMG,
- b) There is assistance for SMEs in supervision,
- c) There is assistance for SMEs in production techniques,
- d) There is assistance for SMEs from marketing,
- e) There is clear consumption of business results.
- 2) Factors of weakness (weaknesses) are:
 - a) It is difficult to change public perception of BUMG,
 - b) BUMG's difficulties in carrying out administration,
 - c) BUMG assistance from the Regency has not been maximized.

The results of this research are in accordance with David's opinion about the company's internal environmental factors consisting of 3 aspects, namely:

1) Marketing Aspect

Marketing can be identified as the process of anticipating, creating and fulfilling customers' desires and needs for products or services.

2) Financial and Accounting Aspects

Financial condition is often considered the best measure of a company's strength or competitive position and is a major attraction for investors.

3) Production/Operations and Development Research Aspects

The production/operation function of a company consists of all activities that change inputs into goods or services. Production/operations management treats inputs, transforms, and outputs very differently among industries and markets. Manufacturing company operations transform inputs such as raw materials, labor, capital, machines, and other facilities into finished goods and services.

Based on the discussion regarding Internal Conditions which are the strengths and weaknesses of BUMG's development strategy in the framework of the economic growth accelerator in Gampong Jeulanga Mata Ie above, the following findings were formulated:

Finding 11 : Public perceptions that are difficult to change can be an obstacle to building trust and participation.

Finding 12 : Difficulties in administration can hinder the efficiency and accountability of BUMG.

Based on findings 11 to 12 regarding internal conditions, proposition 5 is formulated as follows:

Proposition 5 : Carrying out more intensive information and education campaigns to change public perception about BUMG and its benefits. As well as increasing administrative capacity and skills through training and technical support.

b. External Conditions

External conditions are opportunities and threats for BUMG's development strategy in the context of economic growth accelerators in Gampong Jeulanga Mata Ie. External factors that influence the development strategy of Gampong-Owned Enterprises (BUMG) in the context of economic growth accelerators in Gampong Jeulanga Mata Ie are

1) The opportunity factors are as follows:

- a) BUMG can reduce people's dependence on moneylenders,
- b) The existence of a new savings and loan business (equipment rental),
- c) Has excellent village potential for development,
- d) Establish good cooperation with business partners.
- 2) Threat factors (Treath) are as follows:
 - a) Not yet able to use technology to its full potential,
 - b) The internet network in the village is still weak,
 - c) There are competitors in the same type of business.

According to David, the company's external environmental factors consist of the macro external environment and the micro external environment. The macro external environment consists of:

1) Physical Environment

The physical environment is a reciprocal relationship between a company and its living environment or ecology.

2) Economic Environment

Economic factors relate to the nature and direction of the economy in which a company operates. Because people's consumption patterns are relatively influenced by economic and market sector trends, so in their strategic planning every organization - company must consider the direction of trends or markets.

3) Political and Legal Environment

Political and legal direction and stability are the main considerations for managers in formulating company strategy. The political and legal environment includes factors controlled by the government. The elements in the main parameters are the political ideology of the government, the stability of the government, the number and strength of political parties, the work programs of political parties, the government's attitude towards the industrial world, lobby groups, laws and regulations, and all regulations that must be obeyed and implemented by companies.

4) Socio-Cultural Environment

Socio-cultural factors that can influence company activities and performance include beliefs, values, attitudes, views and human lifestyles as a result of developments and changes in cultural conditions, language, ecology,

demographics, diversity, education, ethnicity and race as well as population mobility. , social institutions, status symbols and religious beliefs.

5) Technological Environment

Technology is the main driver behind the development of new products and markets, but sometimes it is also the main reason for the decline of various products and markets. Technology can have an important influence on industrial performance.

6) Demographic Environment

Evolution or change in population is a key environmental factor for companies. Population directly impacts consumer markets and influences other economic forces. Based on discussion of the external conditions that constitute opportunities and threats for BUMG's development strategy in the framework of the economic growth accelerator in Gampong Jeulanga Mata Ie mentioned above, the following findings were formulated:

- Finding 13 : Limitations in the use of technology can hinder the efficiency and competitiveness of BUMG.
- Finding 14 : The existence of competitors with the same type of business can increase competition in the local market.

Based on findings 13 to 14 regarding external conditions, proposition 6 is formulated as follows:

Proposition 6 : Carry out technology training and invest in technology infrastructure to increase capabilities and develop product and marketing differentiation strategies to differentiate yourself from competitors.

5. CONCLUSIONS AND RECOMMENDATIONS

5.1. Conclusion

Based on data analysis from the description and discussion regarding the results of research on "Governance of Gampong-Owned Enterprises (BUMG) Jeulanga Mata Ie, Bandar Dua District, Pidie Jaya Regency (Policy Implementation Study Based on Pidie Jaya Regent Regulation Number 30 of 2020 concerning Establishment, Management, Management and Dissolution of Gampong-Owned Enterprises)", as well as supporting and inhibiting factors for BUMG Jeulanga Mata Ie both from internal and external conditions, the following conclusions can be drawn:

 Governance of Gampong-Owned Enterprises (BUMG) Jeulanga Mata Ie, Bandar Dua District, Pidie Jaya Regency (Policy Implementation Study Based on Pidie Jaya Regent Regulation Number 30 of 2020 concerning the Establishment, Management, Management and Dissolution of Gampong-Owned Enterprises

Based on the results of data analysis, field findings, propositions and linked to theoretical studies, it can be concluded that the mechanisms and procedures for the governance of Jeulanga Mata Ie Gampong-Owned Enterprises (BUMG), starting from work plans, management aspects, business capital and human resources, namely :

- a. A good management system, such as job explanations for each employee and a clear coordination system, will make it easier for BUMG managers to achieve goals or targets. This should be applied to the Ie Jeulanga AMDK production business, where each management element of BUMG Ie Jeulanga should have clear duties and functions as stated in the Articles of Association and Bylaws (AD/ART).
- b. Administrative management has not been managed well, this is because managers still carry out bookkeeping manually and do not update or routinely input AMDK production data.
- c. According to data on the condition of human resources from the latest education of BUMG Ie Jeulanga managers, generally they have a high school education and the majority of the people of Gampong Jeulanga Mata Ie earn their living as farmers and planters, in the application of professionalism in the governance of this BUMG there are still things that do not work in accordance with the regulations or work rules laid down has been established, this is shown by the existence of dual professions.
- d. Existing financial resources are still not sufficient for implementing the BUMG program, this is because the distribution of village funds, namely that on average the budget is still used in the form of fixed and movable assets. Meanwhile, the focus of budget use on the operations of the AMDK production business will only start in 2022.

2) Supporting and inhibiting factors for BUMG Jeulanga Mata Ie both from internal and external conditions

- a. There is a lack of socialization of the BUMG program, both local government outreach to villages regarding BUMG policies and village government outreach to the community regarding the BUMG program implemented in Gampong Jeulamga Mata Ie, so that the community does not know much about BUMG governance.
- b. The threat factor (treath) in Ie Jeulanga's AMDK production is that in the era of digitalization, managers have not been able to use technology optimally and the Internet network in the village is still weak.
- c. So far, because the level of production capacity is still limited, the average marketing is still carried out in the Bandar Dua District area, not yet comprehensively in one Pidie Jaya Regency, let alone the entire Aceh province. While the market response was quite good, some of them were delivered, and some of them came themselves to the AMDK factory.

5.2. Suggestion

Based on the conclusions above, the suggestions that the researcher proposes are in the form of recommendations, namely as follows:

- 1) Refreshing the management by changing the management by replacing administrators with expertise in their fields and also adding additional supporting staff so that existing work is not neglected due to a lack of employees.
- 2) Carry out more intensive outreach so that the village community can know about the AMDK business program implemented by BUMG Ie Jeulanga so that there are no misunderstandings between the community and the Gampong Government. Apart from that, it is also necessary to hold outreach to gampongs in Pidie Jaya Regency, so that gampongs that do not yet understand BUMG can understand and be interested in establishing BUMG in their gampong.
- 3) The implementers hope that there will be sufficient sustainable financing so that they can empower more people to increase the production of AMDK businesses more optimally.
- 4) Improving the management of BUMG Ie Jeulanga by using good management so that existing data is not scattered and is stored neatly in important BUMG documents. So that when this data is needed it will be easy to find and easy to make accountability reports.
- 5) To increase optimal marketing, effective marketing and promotion must be carried out in the AMDK production business in this digital era, namely through the biggest marketing channels/conducts such as social media (Ig, Tiktok, Facebook and other market places).
- 6) This research can be a reference for improving the quality of governance for gampong governments. This research is also expected to provide an overview of aspects of strategic management and governance of BUMG based on the implementation of Pidie Jaya Regent Regulation Number 30 of 2020, which is useful for improving the life of gampong communities, especially in the Pidie Jaya Regency Government area.

5.3. Implications of Research Results

1) Theoretical Implications

The BUMG governance mechanisms and procedures in Gampong Jeulanga Mata Ie, Bandar Dua District, Pidie Jaya Regency, Aceh Province are in accordance with Pidie Regent Regulation Number 30 of 2020 concerning the Establishment, Management, Management and Dissolution of Gampong-Owned Business Entities. In this research on the governance of Gampong-Owned Enterprises (BUMG), researchers conducted a policy implementation study based on Pidie Jaya Regent Regulation Number 30 of 2020 concerning the Establishment, Management, Management and Dissolution of Gampong-Owned Enterprises), so this research is very closely related to implementation. public policy.

Based on this description, there are several theoretical implications that can be identified related to the governance of Gampong-Owned Enterprises (BUMG) in Gampong Jeulanga Mata Ie. These theoretical implications involve concepts in governance theory, public policy, and policy implementation. Here are some theoretical implications:

a. Public Policy Implementation

Policy implementation theory can be used to analyze the extent to which the policies of Pidie Jaya Regent Regulation Number 30 of 2020 are implemented in Gampong Jeulanga Mata Ie. Factors influencing the success or failure of implementation can be explored, including community support, resource capacity, and other factors that may influence policy implementation.

b. Governance

Governance theory provides a basis for evaluating the extent to which BUMG governance in Gampong Jeulanga Mata Ie is in accordance with the principles of good governance. The implications involve the concepts of accountability, community participation and transparency in BUMG management. This evaluation can help determine the effectiveness of governance in achieving development goals and the welfare of local communities.

c. Local Resource Management

Analysis of local resource management theory can provide insight into how local resources, both human and material, are managed and utilized in the BUMG context. The implications involve discussing the efficiency of resource use, distribution of benefits, and the impact on local development.

d. Society participation

The concept of community participation can be applied to evaluate the extent to which the Gampong Jeulanga Mata Ie community is involved in the decision-making process regarding BUMG. The implications include understanding the level of community involvement, their level of satisfaction, and the impact of their participation on the sustainability of BUMG.

e. Local Development

Theoretical implications related to local development include evaluating the impact of BUMG on economic, social and environmental development at the Gampong level. The concepts of sustainable development and benefit distribution can be applied to measure BUMG's contribution to community welfare and environmental sustainability.

Through the application of these theories, this research can contribute to the understanding of public policy implementation, BUMG governance, and its impact on local development in Gampong Jeulanga Mata Ie.

2) Practical Implications

Based on research on the governance of Gampong-Owned Enterprises (BUMG) in Gampong Jeulanga Mata Ie, Bandar Dua District, Pidie Jaya Regency, Aceh Province, with reference to Pidie Jaya Regent Regulation Number 30 of 2020 concerning the Establishment, Management, Management and Dissolution of Entities Gampong-Owned Enterprises, there are several practical implications that can be identified:

a. Increasing the Efficiency and Transparency of BUMG Management

Policy implementation can provide encouragement to increase efficiency in BUMG management. Mechanisms and procedures that comply with regulations can help reduce the risk of corruption and misuse of resources. Transparency in financial management and BUMG activities can also be improved, providing confidence to the public and related parties.

b. Local Community Empowerment

The existence of appropriate regulations can be a basis for increasing community participation in decision making regarding BUMG. Implementing policies that support community involvement in the BUMG management process can increase their understanding and awareness of the programs implemented and the benefits that can be obtained.

c. Increasing Community Welfare

With good BUMG governance, it is hoped that economic and social benefits can be more evenly distributed in local communities. Increasing the efficiency of local resource management and fair distribution of benefits can have a positive impact on community welfare, such as increasing income and access to public services.

d. Local Potential Development

Implementation of this policy can be a driving force for exploring and developing local potential in Gampong Jeulanga Mata Ie. Sustainable management of local resources can increase the competitiveness and economic sustainability of local communities, as well as reduce dependence on external resources.

- e. Increased Accountability and Responsibility: Community involvement in the supervision and management of BUMG can increase the level of accountability and responsibility. BUMG management will be more committed to reporting performance and ensuring that the policies implemented are in accordance with the interests of the community.
- f. Provision of Guidance and Support

The local government can provide guidance and support to Gampong Jeulanga Mata Ie in implementing BUMG policies. This involves providing quality human resources, training to increase capacity, and coaching mechanisms to ensure appropriateness and sustainability of implementation.

g. Increasing Innovation and Sustainable Development

This policy can stimulate innovation in BUMG management, especially in the field of AMDK production, including the use of technology and best practices. In this way, society can take advantage of sustainable development opportunities that support long-term economic growth and prosperity.

These practical implications reflect efforts to improve BUMG governance so that it can provide maximum benefits for local communities and encourage sustainable development in Gampong Jeulanga Ie's eyes.

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