

FAKTOR-FAKTOR YANG MENENTUKAN PENDAPATAN BADAN USAHA MILIK DESA

Analisis Kasus Bumdesa Runjai Jaya, Kecamatan Marau, Kabupaten Ketapang, Provinsi Kalimantan Barat

ABSTRAK

Badan Usaha Milik Desa merupakan lembaga ekonomi pedesaan yang menjadi salah satu bagian penting dalam mendukung penguatan ekonomi desa. Studi ini dilakukan karena tren kemandirian ekonomi desa justru mengalami penurunan sejak program dana desa dilaksanakan. Hal tersebut tercermin dari pendapatan asli desa (PADes) terus menerus mengalami penurunan. Kajian ini bertujuan mengidentifikasi dan memeriksa penyebab terjadinya tren penurunan kemandirian desa tersebut. Metode penelitian kualitatif deskriptif digunakan untuk menjawab persoalan tersebut dengan mengadopsi pengambilan data melalui wawancara, observasi dan studi dokumen. Data primer dan sekunder diolah dan dianalisis dengan pendekatan kualitatif.

Kajian ini menemukan bahwa BUMDes Runjai Jaya berdiri sejak sebelum pandemic Covid-19. Pada awalnya BUMDes berdiri dengan suatu kesepakatan lembaga-lembaga desa (pemerintah desa, badan perwakilan desa dan tokoh masyarakat). Secara kelembagaan, BUMDes didirikan telah sesuai dengan ketentuan. Namun secara substansial, usaha yang dipilih tidak disertai analisis kelayakan dan perencanaan bisnis yang memadai. Pengelolaan usaha yang belum profesional, struktur organisasi BUMDes yang belum lengkap, disertai dengan tidak adanya sosialisasi kepada masyarakat secara memadai. Disisi lain, usaha BUMDes tidak mampu menutup biaya modal sehingga peluang merugi dalam jangka waktu panjang dan mengakibatkan pemerintah desa memutuskan menutup usaha BUMDes tersebut.

Dalam situasi demikian, BUMDes diperparah dengan kebijakan pembatasan mobilitas untuk mengatasi pandemic Covid-19. Faktor-faktor tersebut mengakibatkan kemerosotan usaha, bahkan BUMDes telah mengalami kegagalan dan gulung tikar. Kegagalan BUMDes memerlukan penataan ulang dan pengelolaan yang baik bagi terselenggaranya usaha desa yang berkemajuan dan mendukung pendapatan asli desa (PADes).

Kata Kunci: Kelembagaan, Pengelolaan dan Pendapatan BUMDes.

FACTORS THAT DETERMINE THE INCOME OF VILAGE-OWNED ENTERPRISES

Analysis of the BUMDesa Runjai Jaya case, Marau sub-district, Ketapang district, West Borneo

ABSTRACT

Village Owned Enterprises are rural economic institutions which are an important part of supporting village economic strengthening. This study was conducted because the trend of village economic independence has decreased since the village fund program was implemented. This is reflected in the village's original income (PADes) which continues to decline. This study aims to identify and examine the causes of the declining trend of village independence. Descriptive qualitative research methods are used to answer these questions by adopting data collection through interviews, observation and document studies. Primary and secondary data were processed and analyzed using a qualitative approach.

This study found that BUMDes Runjai Jaya was established before the Covid-19 pandemic. Initially BUMDes was established with an agreement of village institutions (village government, village representative bodies and community leaders). Institutionally, BUMDes have been established in accordance with the provisions. However, substantially, the selected businesses are not accompanied by adequate feasibility analysis and business planning. Unprofessional business management, incomplete BUMDes organizational structure, accompanied by a lack of adequate outreach to the community. On the other hand, the Village-Owned Enterprise (BUMDes) was unable to cover the capital costs, leading to a potential long-term loss and causing the village government to decide to close down the BUMDes business.

In such a situation, BUMDes are exacerbated by the policy of limiting mobility to deal with the Covid-19 pandemic. These factors resulted in a decline in business, even BUMDes have failed and gone out of business. The failure of BUMDes requires reorganization and good management for the implementation of progressive village businesses that support village original income (PADes).

Keyword: *BUMDes Institution, Management and village income.*