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## **Rural Economic Development (Management Evaluation of Village Owned Enterprises (Bumdes) "Berkat" in Tulap Village, Kombi District, Minahasa Regency)**

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**Abstract.** This research aims to evaluate, analyze, and describe how the Village-Owned Enterprises (BUMDes) "Berkat" are managed in Tulap Village, Kombi District. In this research the author used a qualitative research approach with the research object namely the Village-Owned Enterprise (BUMDes) "Berkat" Tulap Village, Kombi District. The focus of this research is the evaluation of the "Berkat" Village-Owned Enterprise in Supporting the economic development of Tulap Village, Kombi District with sub-focus: evaluation of planning, implementation, and supervision. The results of the research show that 1) The planning stage for managing business activities at BUMDes "Berkat" in Tulap Village has not been implemented properly, thus affecting the process of implementing business activities so that it has not been able to have a significant impact on economic development in Tulap Village; 2) The implementation of each business activity at the BUMDes "Berkat" Tulap Village has not been optimal, so that the stated goal of establishing the BUMDes "Berkat" Tulap Village cannot be achieved due to the lack of ability and knowledge of the BUMDes management in carrying out each business activity; 3) It is certain that supervision of BUMDes "Berkat" in Tulap Village is not going well. This is due to a lack of knowledge from the supervisors appointed by the government and also a lack of attention from the relevant agencies regarding the management of BUMDes so that the process of achieving goals cannot run well.

**Keywords.** Evaluation, Management, Village-Owned Enterprises (BUMDes), Rural Economic Development

### **A. Introduction**

Village-Owned Enterprises (BUMDes) are village institutions formed by the government and the community through village deliberations, carrying out economic activities in the village with the aim mandated by the State, namely advancing general welfare [1]. Village-Owned Enterprises in their management can utilize all existing village potential by using most or even all of the capital originating from village assets. So it is hoped that the existence of BUMDes can become a pillar of the village economy as the spearhead of village economic development (Mandagi, 2023) [2].

In line with the mandate of Government Regulation no. 43 of 2014 article 1 paragraph 7, namely that Village-Owned Enterprises or BUMDes are business entities whose capital is wholly or largely owned by the village government through direct participation from village assets which are separated to manage assets, services, services and other businesses for the greatest welfare villagers [3].

Based on Law no. 6 of 2014, Villages can establish Village-Owned Enterprises called BUMDes. Village-Owned Enterprises are managed in a spirit of kinship and mutual cooperation. BUMDes can run businesses in the economic sector and/or public services in accordance with statutory provisions [4]. So it can be stated that the formation of BUMDes is one part of carrying out the mandate of statutory regulations (Mandagi et al., 2020) [5].

In accordance with Ministry of Villages Regulation number 4 of 2015 in articles 2 and 3, Village-Owned Enterprises aim to 1) improve the Village economy, 2) increase Village assets so that they can be useful for village welfare, 3) increase community efforts in managing the Village's economic potential, 4) developing business cooperation plans between Villages or third parties, 5) creating opportunities and market networks that support the public service needs of residents, 6) opening employment opportunities, 7) improving community welfare through improving public services, Village growth and equality, 8) improving village community income and increase the village's original income [6].

Village-Owned Enterprises should be a forum for strengthening the village economy with the aim of improving community welfare. Village-Owned Enterprises can be managed jointly by the community and village government in an effort to strengthen the village economy and are formed based on the needs and potential of the village, both natural resource potential and human resources. Therefore, BUMDes should together with the village government be able to innovate in achieving the goals that have been set (Dilapanga et al., 2021) [7].

BUMDes management must be truly understood and implemented in accordance with applicable laws and regulations. So that the existence of BUMDes can be the basis for village economic development in order to improve the welfare of village communities. It is hoped that BUMDes can become a driving force for the economy in villages whose implementation is carried out well and professionally (Kalesaran et al., 2023) [8].

Tulap Village is one of the villages in Kombi District which has a Village-Owned Enterprise. In 2016 the Village Government under the leadership of Village Head (in Minahasa called Hukum Tua or Ukung Tua) Mr. Ronly O. Kerap, through village deliberations formed a Village-Owned Enterprise with the name BUMDes "Berkat".

The formation of BUMDes is of course with the hope that it will have a good impact on Tulap village in advancing the village economy which will also greatly influence various aspects of the lives of the people of Tulap village. Since its founding until the end of 2022, BUMDes "Berkat" has received capital participation sourced from the Village Fund and other assistance sourced from outside the Village Fund. The funds/aid received by BUMDes are as follows:

**Table 1.** Source of BUMDes "Berkat" Fund

No.	Year	Fund Source	Total (IDR)	Information
1	2018	Village Funds Ministry	50.000.000,-	Donation/assistance
2	2018	Village Fund	65.000.000,-	Equity Capital

3	2020	Village Fund	164.000.000,-	assistance in the form of a pick-up Car
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**Table 2.** Types of BUMDes “Berkat” Businesses

No	Types of Businesses	Information
1	Tent Rental Services	This business started running in 2017. However, it is a shame that this business was only able to survive for 3 years
2	Silar Hat Craft	This business started running in 2018 but only lasted for 2 years. In 2020 this business stopped
3	Rent Sound System Equipment	Started running in 2020 and is currently inactive
4	Photocopy Services	Still running today
5	Garbage Transport Car	Pick-up car are operated as rubbish carriers and are occasionally rented out to transport goods

Between its establishment, namely from 2016 to 2022, with capital participation from the Village Government and financial assistance provided by the Ministry of Villages to BUMDes "Berkat" Tulap Village, the management, in agreement with the village government, has established and run several types of businesses. Every business carried out is determined by taking into account the potential that exists in Tulap village, Kombi District.

Through the business run by BUMDes "Berkat", the management is committed to providing profit sharing to the village government as Original Income for Tulap Village at the end of each year. And every year BUMDes "Berkat" has provided profit sharing for the Tulap Village Government as follows:

**Table 3.** BUMDes “Berkat” Profit Sharing to Village Government

No.	Year	Total of Profit Sharing (IDR)
1	2018	0
2	2019	3.453.400,-
3	2020	2.592.800,-
4	2021	2.787.000,-
5	2022	2.543.800,-

From the existing data, it can be seen that the business units being run often change and do not last long. Of the five business units being run, currently only 1 business unit remains. Namely BUMDes Garbage Transport Car. The Tent Rental Services business only lasted 3 years. This is because since the beginning of this business, there was no good planning and in its implementation it still prioritized social or family elements. This leads to a lack of income and ultimately quitting.

Meanwhile, the Silar Hat Craft business has only been running for 2 years. This business initially went quite well, but eventually stopped. This is because the management was unable to find a solution to overcome the problem which had quite an impact on this business, namely the Covid 19 pandemic.

Then the sound system rental business is also currently no longer running. This business started at the beginning of 2020 and stopped in mid-2020. This business stopped during

the Covid 19 pandemic too, the same as the Silar Hat Craft business. At this time, the management is unable to find the right solution to maintain this business.

The Photocopy Services business activity was carried out in 2020. However, this business has not survived until now. The lack of socialization and business enthusiasm from the administrators of BUMDes "Berkat" Tulap Village, resulted in this business only having a short life.

This has an impact on the profit sharing given to the Village Government which tends to decrease. Between its formation and the end of 2022, the impact that BUMDes will have on the economic development of Tulap village, Kombi District, is not yet clear. This shows that there are things in the management of BUMDes "Berkat" Tulap Village that are not as expected. This relates to evaluation of planning, implementation and supervision. This research aims to evaluate, analyze and describe how the Village-Owned Enterprises (BUMDes) "Berkat" are managed in Tulap Village, Kombi District.

## **B. Method**

In this research the author uses a qualitative research approach, namely describing objects and events in detail according to what happens in the field (Sugiyono, 2010) [9]. Researchers use this approach because it is considered to answer the main research problems. The object of this research is the Village-Owned Enterprise (BUMDes) "Berkat" Tulap Village, Kombi District.

The focus of this research is the evaluation of the "Berkat" Village-Owned Enterprise in Supporting the economic development of Tulap Village, Kombi District with sub-focus: evaluation of planning, implementation and supervision. The data analysis technique used is the Miles & Huberman approach model in Mandagi & Kairupan (2021), namely data collection, data reduction, data presentation, and drawing conclusions [10]. Then, to ensure the validity of the data, researchers used the 4 main criteria presented by Lincoln and Guba in Moleong (2013), namely credibility, dependability, transferability, and comfirmability [11].

## **C. Result and discussion**

Based on the results of research conducted by researchers at BUMDes "Berkat" Tulap Village, there are several factors that must be discussed and evaluated in the management of BUMDes "Berkat" in Tulap Village. And in carrying out the evaluation, researchers were guided by all laws, regulations and even the objectives of establishing the BUMDes "Berkat" itself which had been determined from the start by the Village Government through the Village Deliberation.

### **1. Planning Stage Evaluation**

Evaluation is a process of providing information about the extent to which a particular activity has been achieved, how that achievement differs from a certain standard to find out whether there is a difference between the two, and how the benefits of what has been done compare with the expectations to be obtained ( Umar in Steven & Supit, 2023) [12].

Development planning is a process of thinking and determining as a whole that has been considered in such a way and made systematically as a tool to achieve certain goals at a predetermined time in the future (Kairupan, 2023) [13]. So that in carrying out all development activities, including the implementation of activities of village-owned enterprises which are the spearhead in village development, they should carry out careful activity planning, so that the

achievement of the stated goals can be carried out in accordance with the specified time (Mandagi, 2015) [14].

This objective is of course very much in line with Minister of Home Affairs Regulation Number 4 of 2015 as the basis for implementing the provisions of Article 142 of Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 which clearly mandates the objectives of establishing BUMDes, namely: 1) Improving the Village Economy; 2) Optimizing Village Assets; 3) Increasing Community Business; 4) Cooperation between Villages and/or Third Parties; 5) Creating Market Opportunities and Networks; 6) Opening Job Opportunities; 7) Improving Community Welfare; 8) Increase Community Income and Original Village Income.

If this planning stage is carried out well, it will of course make it very easy to implement each existing program in an effort to achieve the goals that have been set (Mandagi & Kairupan, 2019) [15].

Researchers conducted an evaluation of the business activity planning of the Tulap Village BUMDes "Berkat", namely Tent Rental Services, Silar Hat Crafts, Sound System Rental Services, Photocopying, and Garbage Transport Cars.

Evaluation at the planning stage of determining the tent rental service business activity at BUMDes "Berkat" Tulap Village. The Tent Rental Services Business was the first type of business run by the Tulap Village BUMDes "Berkat" Management. After several interviews with the Village Head and the Tulap Village BUMDes "Berkat" Management, we observed and tried to analyze the planning process for this tent rental service activity. In fact, this activity was still not well planned in its planning. Because this activity can be said to be a derivative of the village government that was carried out previously. So for planning the future development of this business, they do not have a definite view and this will of course greatly influence the process of implementing activities until this activity is said to be successful.

Evaluation of Silar Hat Craft Business Activity Planning. This Silar Hat Craft Business started in 2018. In 2018 the Village Government provided Capital Assistance for BUMDes "Berkat" through Village Funds amounting to Rp. 50,000,000. With this assistance, the BUMDes Management is trying to run a new business, namely Silar Hat Crafts. In 2018, the Silar Hat Craft has become a source of income for the people of Tulap village because there are several people who have the skills to make Silar Hats. So the Government sees the potential to develop this business and run it by BUMDes. The Village Head of Tulap Village explained in detail the process of determining additional capital assistance for this business. From what we observed through interviews with the Village Head and administrators of the BUMDes "Berkat" Tulap Village, we can state that the planning for the Silar Hat Craft business activity was initially going well by the Village government by discussing it at the Village Deliberation. Preparing the Village Government's Work Plan for capital investment into BUMDes in order to support the management plan for the Silar Hat Craft business. However, because the space for BUMDes "Berkat" at that time was limited by a lack of funds, for some time this process stopped. However, after the funds were disbursed, they continued to prepare plans for marketing Silar hat crafts.

Evaluation of Sound System Equipment Rental Business Activity Planning. The Sound System Equipment Rental business activity began to be carried out by the management of BUMDes "Berkat" Tulap Village in 2020. At that time, Tulap Village was busy with community activities in the nature of parties using a sound system including keyboard music instruments. This activity was initially initiated by the Head of BUMDes with the consideration that most people only used sound system rental services from outside the village, because in Tulap Village

at that time no one was renting them out. From the results of interviews with the Village Head and the Tulap Village BUMDes "Berkat" Management, we observed that in the initial stages of the Soundsystem Rental business unit, the management had carried out good planning. This business unit was planned jointly by the BUMDes administrators and the Village Head. The Village Government also supports the implementation of this business unit by socializing it to the community.

Evaluation of business activity planning for photocopy services. In contrast to the Silar Hat Craft business and the sound system rental business, the Photocopy Services business was created suddenly by the management, without any prior careful planning. Procurement of photocopy machines was carried out after the management purchased sound system equipment. Taking into account the availability of funds, 1 unit of photocopy machine was purchased. From the results of interviews with the Village Head and administrators of the BUMDes "Berkat" Tulap Village, this business only went through brief planning, not going through any previous deliberation stages. However, the potential seen by the Village Head and BUMDes Management at that time was indeed worth pursuing.

Evaluation of Planning for Garbage Transport Car Business Activities. From what researchers found, this Garbage Transport Car business unit is an appeal program from the Minahasa Regency Government for Procurement of Garbage Transport Cars in every village. This program was proposed by the Regency Government with the aim of handling waste in the Village. However, not all villages can realize this Garbage Transport Car. Because the amount of Village Fund allocation is different, the Village priority programs are also different. The Tulap Village Government, through special deliberations to determine this program, has allocated funds to purchase this pick-up car and then handed it over to the BUMDes management to be managed. From what we have found, the management planning for the Garbage Transport Car business unit is not mature enough. The management seemed forced to carry out this business.

## **2. Evaluation of the Implementation Stage**

The process of implementing activities is an important effort in working to achieve the goals that have been set (Tangkilisan in Tumbel, 2020) [16]. In carrying out business activities at BUMDes "Berkat" there are several important factors that must be taken into account. These include the programs implemented as well as human resources who are qualified to carry out the programs that have been determined.

Researchers conducted an evaluation of the implementation of BUMDes "Berkat" Tulap Village business activities, namely Tent Rental Services, Silar Hat Crafts, Sound System Rental Services, Photocopying, and Garbage Transport Cars.

Evaluation of the implementation of tent rental service business activities at BUMDes "Berkat" Tulap Village. BUMDes "Berkat" in Tulap village was established in October 2016 but began carrying out its activities effectively in 2017. The business activities carried out by BUMDes "Berkat" in Tulap village initially only continued what had previously been carried out by the previous village government, namely tent rental services. At that time, this tent rental service was run specifically for the people of Tulap village with a rental fee of IDR 200,000. Income through the tent rental service business turns out to be very minimal. This business has not been able to run well, because it still continues the old system that was run before. Tent rental services are still often run as social or voluntary assistance from the government. This results in the prices set by the management not being able to be carried out as they should. so that in that year BUMDes income was still very minimal. After evaluating the implementation

of the activities of the tent rental service business unit, through observations and interviews we conducted, we can state that the implementation of this activity was not successful or failed. In other words, this business does not provide benefits for BUMDes "Berkat" Tulap Village. This is caused by several factors, including: 1) This business did not go through careful planning, but only continued the old system which implemented more social aspects, namely in the form of assistance to the community and was not focused on making a profit. This is considered by researchers to be unsuitable to be run as a BUMDes business unit "Berkat" Tulap Village; 2) The failure of this business was caused by the lack of firmness on the part of the management of BUMDes "Berkat" Tulap Village in running this business. So this business ultimately does not bring profits to BUMDes "Berkat" Tulap Village, but instead the existing income cannot meet maintenance needs.

Evaluation of the implementation of Silar Hat Craft Business Activities. In 2018 the Village Government provided Capital Assistance for BUMDes "Berkat" through Village Funds amounting to Rp. 50,000,000. With this assistance, the BUMDes Management is trying to run a new business, namely Silar Hat Crafts. In 2018, the Silar Hat Craft has become a source of income for the people of Tulap village because there are several people who have the skills to make Silar Hats. Silar hats are made from Silar plants in the forest near the Tulap Village settlement. So the Tulap Village government and the management of BUMDes "Berkat" saw a potential that could be developed. And this business has been running since the end of 2018. And since BUMDes "Berkat" has been running this business, it has really influenced the economic climate in Tulap village. Silar hat crafts made by the community are purchased by BUMDes and then resold by BUMDes in tourist areas and at places selling regional souvenirs/goodies. The management of the Silar Hat Craft Business Unit received full support from the Head of the Tulap Village PKK Mobilization Team, Mrs. F Often Pandoh. He also accompanied the Tulap Village BUMDes "Berkat" Management through the marketing process of Silar Hats. This activity went very well. And in the year that this business unit started to run well, namely since 2019, it received attention from the Regency government so that at the beginning of 2020, BUMDes "Berkat" Tulap Village was included in the list of villages that received visits from the Ministry of Village. And BUMDes "Berkat" at that time received additional financial assistance from the Ministry of Village amounting to Rp. 40,000,000. However, it was later stated that this business stopped that year. An unexpected event, beyond the reach of the Village Government and the BUMDes Management, occurred which greatly affected the business climate of BUMDes "Berkat". Indeed, no one can deny that the Covid 19 pandemic at that time had a huge impact on the existing economic climate. This applies not only to Tulap Village, but throughout Indonesia and even throughout the world. In mid-2021, the Minahasa Regency Government issued a Notice of Closure of tourist attractions. The Covid-19 pandemic has been going on for quite a long time, until the end of 2022 it is still greatly affecting various kinds of businesses. Many tourist attractions are closed, resulting in Silar Hat Crafts not being able to be sold. Finally, this business automatically stopped until when the researchers conducted research, this business was no longer running. This can be proven by a letter from the Minahasa Regency Government regarding the Closure of Tourist Locations.

Evaluation of Sound System Equipment Rental Business Activity Planning. The Sound System Equipment Rental business activity began to be carried out by the management of BUMDes "Berkat" Tulap Village in 2020. This activity was planned after the provision of additional financial assistance from the Ministry of Village amounting to Rp. 40,000,000. At that time, Tulap village was busy with community activities in the nature of parties using a sound system including keyboard music instruments. This activity was initially initiated by the

Head of BUMDes with the consideration that most people only used sound system rental services from outside the village, because in Tulap Village at that time no one was renting them out. However, in line with the end of the Silar Hat Craft business, the same thing happened to this business unit. The Covid 19 pandemic has greatly affected the running of this business.

Evaluation of business activity planning for photocopy services. The Photocopy Services business activity began to be carried out at the beginning of 2020. The Photocopy Services business was created suddenly by the management, without any prior careful planning. Procurement of photocopy machines was carried out after the management purchased sound system equipment. Taking into account the availability of funds, 1 unit of photocopy machine was purchased. In the researchers' observations, the implementation of this business received little attention from administrators and even the government. So this business does not run optimally. The management has established this business with a photocopy rental fee per sheet of Rp. 500,-. And since it was implemented, namely in mid-2020, this effort has not yet reached the break event point at the time the researchers conducted the research. Or you haven't returned your investment yet. Researchers found this out through interviews and financial bookkeeping from BUMDes "Berkat" Tulap Village. In 2022, this machine will no longer operate because it is damaged. Considering the economic climate at that time, the management agreed not to repair the photocopier and to stop this business unit.

Evaluation of Planning for Garbage Transport Car Business Activities. Management of these Garbage Transport Cars does not provide much benefit for BUMDes "Berkat" to Tulap Village. However, this Garbage Transport Car is still in operation. This Garbage Transport Car business unit is an appeal program from the Minahasa Regency Government to provide Garbage Transport Cars in every village. This program was proposed by the Regency Government with the aim of handling waste in the Village. However, not all villages can realize this Garbage Transport Car. Because the amount of Village Fund allocation is different, the Village priority programs are also different. After handing over this Garbage Transport Car to BUMDes, the Management tried hard to manage this Waste Transport Car, but in practice, the Management experienced many obstacles. The request from the BUMDes Management to issue a Village Regulation on clean water management, which regulates user fees, was not granted by the Village Head.

### **3. Monitoring Stage Evaluation**

Supervision is the process of establishing performance measures and taking actions that can support the achievement of expected results in accordance with predetermined performance (Bahtiar, 2017)[17]. In addition, monitoring is a systematic effort to establish standard performance in planning to design information feedback systems, to compare actual performance with predetermined standards, to determine whether deviations have occurred, and to take necessary corrective action to ensure that all company or government resources have been used as effectively and efficiently as possible to achieve company or government goals (Dilapanga et al., 2023)[18].

In this research, researchers also conducted an evaluation on the supervision of the implementation of each business activity in the BUMDes "Berkat" Tulap Village. We carry out evaluations both from the organizational structure. Supervision from related parties is a very important factor in carrying out organizational activities or in running a business. This can measure the level of success in implementing the activity process in an effort to achieve previously set goals. Supervision from the Village Government as well as from related agencies,

in this case the Community and Village Empowerment Service, will really measure the implementation of Tulap Village BUMDes "Berkat" activities.

However, from the results of the researcher's interview with the Village Head, it was found that for the past 5 years, the government had not carried out monitoring and evaluation of the implementation of business activities and finances of the BUMDes "Berkat" Tulap Village. The Head of BUMDes also conveyed a similar thing that, the supervisors appointed by the Village Head in accordance with the Decree of the Village Head of Tulap Village Number 4 of 2016 concerning Determination of the Management of Enterprises Owned by Tulap Village, Kombi District for the 2016-2022 Period, the existing supervisors did not work effectively. The existing supervisory members seem to only complement the BUMDes management structure. However, the implementation of his duties was not optimal. This is because each individual does not really understand the main duties and functions of a Village-Owned Enterprise.

Researchers conducted an evaluation of the supervision of BUMDes "Berkat" Tulap Village business activities, namely Tent Rental Services, Silar Hat Crafts, Sound System Rental Services, Photocopying, and Garbage Transport Cars.

Evaluation of supervision of tent rental service business activities at BUMDes "Berkat" Tulap Village. In this study, researchers observed that the monitoring process for the implementation of this activity was not running as it should. This is caused by the supervisor's lack of knowledge about his duties and functions. Supervisors also receive less socialization from related parties so that efforts to increase the capacity of supervisors are lacking. This results in the tent rental business not being able to run optimally.

Evaluation of supervision of Silar Hat Craft Business Activities. From the results of interviews with informants, it can be seen that there is no monitoring process for this business by BUMDes supervisors. However, because BUMDes "Berkat" is a delegation from Kombi District to take part in the BUMDes competition at the district level, when carrying out this activity, the District government carries out monitoring and evaluation. At the end of 2021 and early 2020, the district government carried out monitoring and evaluation of the management of BUMDes "Berkat" Tulap Village.

Evaluation of supervision of Business Activities for Rental of Sound System Equipment, Photocopy Services and Garbage Transport Cars. For these 3 activities, according to the results of interviews, we concluded that since we started operating until the last time we carried out research, monitoring and evaluation had never been carried out by the relevant parties. We obtained this information from all administrators and Village Heads. This is because from the end of 2020 to 2022 is the year when all activities are limited due to the Covid 19 pandemic. So the monitoring function on activities in the 2021-2022 period is not running. Overall, we can explain that the process of planning, implementing and supervising all activities at BUMDes "Berkat" Tulap Village, could be said to have been less successful. From the process of appointing administrators, preparing work plans, implementing programs to the monitoring process, it has still not been carried out as it should. In fact, after the researcher read and understood the Articles of Association and Bylaws of BUMDes "Berkat" Tulap Village, BUMDes "Berkat" should be able to run well.

However, several factors that really determine the success of BUMDes "Berkat" have been neglected. The planning was not optimal. The average activity is determined suddenly. This is a serious problem that the government and even the Tulap Village BUMDes management are not aware of, which will later result in other problems in the process of implementing future business activities in achieving previously set goals. The absence of

activity planning at the BUMDes "Berkat" can be caused by human resources who do not understand the management and laws and regulations regarding Village-Owned Enterprises. We discovered this when we conducted interviews with several sources. Even though the existing management actually has quite a business spirit, if they do not understand the applicable theories and regulations, it will be difficult for the business they run to achieve the goals that have been set. In carrying out business activities to gain profit, qualified human resources are needed, have knowledge about the business being run, and also have an interest in running the business.

And from the results of our interviews, we found that from the observations of the government and the community, each administrator indeed had the ability and had a trading spirit. They also have organizational skills. However, they do not have sufficient knowledge regarding the laws and regulations regarding Village-Owned Enterprises.

In the process of its formation, BUMDes "Berkat" Tulap village did not carry out the planning stage properly. This is due to a lack of adequate understanding and knowledge from the management regarding the organization and regulations regarding Village-Owned Enterprises.

In the Articles of Association of the Village-Owned Enterprise "Berkat" Tulap Village Chapter II article 2 it is stated that the aim of establishing the BUMDes "Berkat" Tulap is a) Improving the economy of Tulap Village; b) Increase Tulap Village Original Income (PADes); c) Increasing the processing of village potential in accordance with the needs of the Tulap village community; d) Become the backbone of rural economic growth and equality.

Based on the results of observations and interviews, researchers saw that in the management of BUMDes "Berkat" Tulap Village, the management's managerial abilities were found to be inadequate. Minimal understanding of the BUMDes management organization has resulted in the implementation of the duties and functions of each administrator being ineffective.

Indeed, in the period from 2020 to 2022, there were many business premises that had to be closed due to the Covid 19 pandemic. This included businesses run by BUMDes "Berkat" Tulap Village. However, in reality, this is not the main factor in stopping the businesses run by BUMDes "Berkat". The main and most important factor is caused by the lack of management's ability to analyze and innovate to bring profits to BUMDes "Berkat" Tulap Village.

Until now, the management of BUMDes "Berkat" in Tulap Village has not been able to convince the government and the community to be able to manage the clean water in the village. In fact, clean water management can provide stable and sustainable income for BUMDes. The BUMDes management has also not been able to facilitate the buying and selling of agricultural and plantation products from the Tulap village community.

#### **D. Conclusion**

After carrying out research and evaluating the management of Tulap Village Owned Enterprises, the researcher drew the conclusion that the management of the Tulap Village BUMDes "Berkat" has not been optimal due to the following reasons.:

1) The planning stage for the management of business activities at BUMDes "Berkat" in Tulap Village has not been implemented properly, thus affecting the process of implementing business activities so that it has not been able to provide a significant impact on economic development in Tulap Village.

2) The implementation of each business activity at the BUMDes "Berkat" Tulap Village has not been optimal, so the stated goal of establishing the BUMDes "Berkat" Tulap

Village cannot be achieved due to the lack of ability and knowledge of the BUMDes management in carrying out every business activity.

3) It is certain that supervision of BUMDes "Berkat" in Tulap Village is not going well. This is due to a lack of knowledge from the supervisors appointed by the government and also a lack of attention from the relevant agencies regarding the management of BUMDes so that the process of achieving goals cannot run well.

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