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Analysis of the Role of BUMDes in Fund Management Corporate Social Responsibility in Improvement Village Community Welfare (BUMDes Study in Java West)



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ABSTRACT: This research focuses on the role of village-owned enterprises (BUMDes) in supporting village economic independence. The research method uses a qualitative approach with a type of library research. Source of data comes from documents. The data analysis technique used is Miles and Huberman's interactive model analysis, namely reducing data, presenting data, and drawing conclusions. The research used is an approach method with descriptive analytical research specific ations. Data analysis was carried out using a qualitative descriptive method. The results of the study show that the form of BUMDes accountability for CSR management provided by the company through the Village APB is that BUMDes as recipients of CSR funds are responsible to the Village Government as a channel for CSR funds channeled through the Village APB, and henceforth the Village Government is responsible for the company providing the funds. The CSR is for BUMDes through the Village Government.

KEYWORDS: Village spending income budget, village-owned enterprises, Management of coorporatespecial responsibility Equity capital

I. INTRODUCTION AND LITERATURE REVIEW

Village Owned Enterprises (BUMDes) are business institutions that can obtain initial capital in the form of village capital participation sourced from the Village Expenditure Budget (APB Desa). Village capital participation, one of which can consist of grants from third parties, for example in the form of Corporate Social Responsibility (CSR) funds. In practice, there are several problems related to accountability for CSR funds provided by the company to BUMDes through the Village APB. This study aims to describe the concept of CSR implemented by companies in West Java and to determine the role of CSR in community development in the village.

This research focuses on the role of village-owned enterprises (BUMDes) in supporting village economic independence. The research method uses a qualitative approach with a type of library research. Source of data comes from documents. The data analysis technique used is Miles and Huberman's interactive model analysis, namely reducing data, presenting data, and drawing conclusions. The research used is an approach method with descriptive analytical research specifications. Data analysis was carried out using a qualitative descriptive method. The results of the study show that the form of BUMDes accountability for CSR management provided by the company through the Village APB is that BUMDes as recipients of CSR funds are responsible to the Village Government as a channel for CSR funds channeled through the Village APB, and henceforth the Village Government is responsible for the company providing the funds. The CSR is for BUMDes through the Village Government.

This dataset contains data on the number of villages based on the status of joint Village-Owned Enterprises (BUMDes) in West Java Province for the 2020 period. Center for Statistics Number 3 of 2019 with text data type. * status: declares BUMDes status along with a text data type. * active: declares the active status of the joint BUMDes. * inactive: declares the joint BUMDes inactive status. *sum_desa: represents the number of villages with a numeric data type. * unit: declares the unit of measurement of the number of villages in a village with text data type. * year: declares the year the data was produced with a numeric data type.

Based on the research formulation above, the purpose of this research is to

1. To find out the implementation process Corporate Social Responsibility (CSR) companies for the development of West Java Village-Owned Enterprises (BUMDes) through the Village APB in terms of Village Minister Regulations, Development of Disadvantaged Regions, and Transmigration

2. To find out the accountability of West Java Village-Owned Enterprises (BUMDes) management for the use of Corporate Social Responsibility (CSR) funds provided by the company through the Village APB.

Kabupaten	d by the company Status BUMdes	JumlahDesa	PenggunaanDana CSR
Bogor	AKTIF	51	
	TIDAK AKTIF	365	
Sukabumi	AKTIF	54	
	TIDAK AKTIF	327	
Cianjur	AKTIF	36	
	TIDAK AKTIF	318	
Bandung	AKTIF	30	
	TIDAK AKTIF	240	
Garut	AKTIF	32	
	TIDAKAKTIF	388	
Tasik	AKTIF	32	
	TIDAK AKTIF	314	
Ciamis	AKTIF	35	
	TIDAK AKTIF	223	
Kuningan	AKTIF	27	
	TIDAKAKTIF	334	
Cirebon	AKTIF	32	
	TIDAK AKTIF	380	
Majalengka	AKTIF		
	TIDAK AKTIF		
Sumedang	AKTIF	25	
	TIDAK AKTIF	245	
Indramayu	AKTIF	14	
	TIDAK AKTIF	295	
Subang	AKTIF	27	
	TIDAK AKTIF	218	
Purwakarta	AKTIF	36	
	TIDAK AKTIF	149	
Krawang	AKTIF	61	
	TIDAK AKTIF	236	
Bekasi	AKTIF	13	
	TIDAK AKTIF	167	
Pangadaran	AKTIF	33	
<u> </u>	TIDAK AKTIF	132	
BandungBara [.]	t AKTIF	11	

	TIDAK AKTIF	82	
Banjar	AKTIF	1	
	TIDAKAKTIF	18	

The Governor of West Java, Ridwan Kamil, is targeting all villages to have Village Owned Enterprises (BUMDes) in 2023. This is done so that the village economic cycle in West Java can develop more. BUMDes is intended to collaborate with State-Owned Enterprises (BUMN) and Regional-Owned Enterprises (BUMD). This collaboration was marked by the signing of a synergy between BUMDes and BUMN-BUMD. Today the cooperation was signed because West Java is targeting 2023 for 100 percent of its villages to have BUMDes," said Kang Emil in a written statement, Sunday (28/11/2021). around 1,400 BUMDes were born in the era of his joint leadership. Meanwhile, the number of villages in West Java reached 5,300 villages. With BUMDes, according to Kang Emil, the efforts to realize the village as the future economy will be even closer. This is also in line with the slogan 'stay in the village, sustenance city, global business'." So that the concept of living in a village of sustenance, a city of global business, is being accelerated, see you in 2023, seeing bumdes progressing with a turnover of over 1 billion and becoming the future choice of young people in West Java to choose a village as an activity option. economy in the future, In Article 18 paragraph (1) of the BUMDes Village Regulation it is explained that one of the village capital participations can consist of grants from the private sector, social institutions al community economy and/or donor agencies channeled through the Village APB mechanism, as well as in the form of business cooperation from the private sector, community socio-economic institutions and/or donor agencies which are ensured as Village collective assets and distributed through the Village APB mechanism.

BUMDes is a business institution that is managed jointly by the community and the Village Government in an effort to strengthen the village economy, which in essence BUMDes must reflect a total change in a society or an adjustment to the entire social system, without neglecting the diversity of basic needs and desires of individuals and social groups within it. The BUMDes program is expected to be able to support the traditions of village community life which are collective in nature, so that in practice

BUMDes has several requirements, including:

1. First, BUMDes have social capital, namely cooperation.

2. Second, BUMDes carries out village economic business development through village meetings which have the position as the highest forum.

3. Third, BUMDes is an economic business that contains elements of economic business and social business which are collectively run by the Village Government and village communities.

4. Fourth, BUMDes has a function as a place of learning for village communities in increasing capacity, managerial capacity, entrepreneurship, good village governance, leadership and so on.

5. Programs initiated by the government become village-owned and transformed by BUMdes

In several areas, company-owned CSR is given to BUMDes through the Village APB as a form of business capital to support business development run by BUMDes in order to generate a people's economy. Provision of comp any CSR to BUMDes is provided through APB Desa in the form of equity participation in the form of grants. By giving CSR to BUMDes, it is hoped that the CSR can be distributed in an appropriate and targeted manner so that it can improve people's welfare, so that it can support community empowerment in various fields that have not been touched by the government.

There was a case that occurred in 2016 a Head of Kemudo Village, Prambanan, with the initials (H) allegedly embezzling 2013 CSR funds from PT. X in the amount of IDR 100,000,000 (one hundred million rupiah). Relatively large CSR funds must be clearly distributed so that they can provide benefits to local communities. From the search, information was obtained that the CSR funds had not been realized until 2016. In 2015, the Head of BUMDes had the initials (S) and the Head of RW. 10 with the initials (J) asked for clarification regarding the existence of CSR funds worth IDR 100,000,000 (one hundred million rupiah) from PT. DFAs). PT. confirmed and stated that the money was brought by (H). (S) then asked for an explanation from (H) and it was confirmed that the money was brought by (H). (H) then stated that the CSR funds in the amount of IDR 100,000,000 (one hundred million rupiah) would be used for the construction of animal feed for the community which was expected to require funds in the amount of IDR 150,000,000 (one hundred and fifty million rupiah). In accordance with these estimates, (H) stated that the funds needed for the development of animal feed were still lacking in the amount of Rp. 50,000,000 (fifty million rupiah), so that the implementation of the development of animal feed until 2016 could not be carried out.

BUMDES AND CSR IN WEST JAVA

Social responsibility or corporate social responsibility (CSR) is a concept that organizations, especially companies, have a responsibility towards consumers, employees, shareholders, communities and the environment in all aspects of company operations such as issues that impact the environment such as pollution. , waste, product safety and labor. The definition of CSR can be seen in Law number 40 of 2007 concerning Limited Liability Companies (UUPT) article 1 paragraph 3 which states as follows. "Social and environmental responsibility is the company's commitment to participate in the development sustainable economy in order to improve the quality of life and the environment that is beneficial, both for the company itself, the local community, and society in general."

Types of CSR Activities

- Social: Directed at the implementation of social welfare activities through social rehabilitation, social security, social empowerment and social protection for Persons with Social Welfare Problems (PMKS)
- Environment: Activities to empower the social conditions of the community through capacity building, environmental education and conservation, pollution prevention, sustainable use of resources, mitigation and adaptation to climate change as well as campaigns, protection and restoration of the environment
- Health: It is directed that the entire West Java region can organize adequate health, including health efforts; health financing; health resources; pharmaceutical preparations, medical devices and food; as well as community empowerment
- Education: Community empowerment activities through capacity building, environmental education and conservation, pollution prevention, sustainable use of resources, mitigation and adaptation to climate change as well as campaigns, protection and restoration of the environment
- Increased Purchasing Power: directed at increasing people's income through the development of the cooperative sector and micro, small and medium enterprises; agribusiness; fishery.

Environmental Infrastructure and Sanitation: directed at improving rural and urban environmental facilities and infrastructure. Religious Facilities and Infrastructure: Construction of places of worship in rural areas

Others: Other development programs agreed upon by the company, Province and Regency/City

1.2 RESEARCH OBJECTIVES

Integrating and harmonizing the Corporate Environmental Social Responsibility (TJSLP) program and the Partnership and Community Development Program (PKBL) from the private sector, BUMN, BUMD in order to optimize development programs in West Java.

Objectives: 1. Synchronize and enhance government and private development cooperation through developing TJSLP/PKBL and expanding development partnerships in West Java. 2. Achievement of acceleration and strengthening of the TJSLP/PKBL program among the private sector, BUMN, BUMD through the utilization of programs offered by the Government. West Java CSR Principles. West Java's Motto goes forward with "Partners" West Java CSR funding = 0 rupiah. Work pattern: high degree of program synergy low degree coordination. TJSLP-PKBL planning pattern with partners: TJSLP/CSR partners make plans by synchronizing development plans West Java (Pemrov JBR, Pemkab/kota, pt) in all districts/cities, managed by CSR partners and reported to West Java CSR management. Each company carries out TJSL and PKBL independently, so that the funds are managed directly by the company concerned and are not a provincial and district regional income. /City.

1.3 RESEARCH METHOD

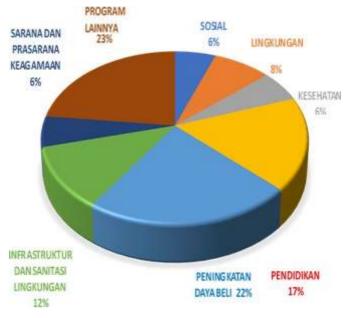
The type of research used in this study is a qualitative approach. The qualitative approach is a research method that is based on the philosophy of post-positivism, used to examine the condition of natural objects (Sugiyono, 2020). The researcher used a qualitative approach because this method meant that the research could be systematically structured and could be analyzed properly and could describe and explain in detail the condition of BUMdes fund management in West Java with a sample of 3 cities that had a large enough active BumDes. In this study, the results were also obtained using SWOT analysis and the EFAS and IFAS development matrices from BUMdes that have received CSR funds.

No	Process Stages	Potensial problem	Strategy				
1	Short term Milestone	Limited space for movement due to	Meetings and coordination through digital				
		the limitations of the Covid 19	media Seek support from the business				
		Pandemic Payment Limitations Busy	world Build commitment with all team				
		Team Members	members				
2.	Medium-term Milestones	Limited time in drafting government	Optimization of available time				
		regulations	Coordination of incentives with all parties				
		The obstacle to the Covid 19	involved in drafting Government				
		Pandemic is building collaboration	Regulations Virtual Coordination				
		with ministries/agencies	Optimization				
3.	Longterm Milestones	Most villages are still not ready to	Optimizing the role of companion in				
		revitalize BUMDes BUMDes	managing the implementation of BUMDes				
		management HR capacity	revitalization				

1.4 RESULTS AND DISCUSSION

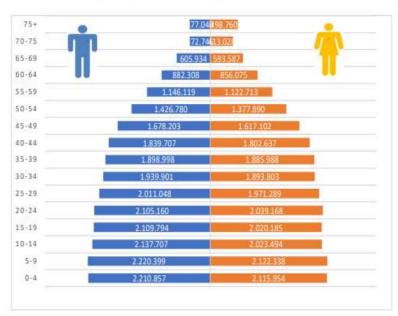
RESEARCH RESULTS

CSR funding in West Java from 2013 to 2019 has a total budget of IDR 941 billion. During this period, the focus of funding was on programs in the sector to increase purchasing power, which included the development of the cooperative sector and micro, small and medium enterprises; agribusiness; fishery; and traditional markets. In addition, CSR funding also contributes a lot to the education sector and infrastructure and environmental sanitation.



Based on Indonesian Population Projections 2010-2035 (BAPPENAS, BPS &

UNFPA. 2013) it is estimated that in 2025-2030, West Java will experience a window of opportunity with a demographic bonus, namely a condition where the number of productive age population (15-64 years) will be greater than the unproductive age population (0-14 years and 65+) in other words ratio numbers dependency is small. On the other hand, population dynamics in West Java indicate that the population of West Java will enter an aging population phase where the composition of the older population will increase.



Piramida Penduduk Jawa Barat Tahun 2019

Sumber: BPS Provinsi Jawa Barat. Diolah Bappeda Provinsi Jawa Barat, Tahun 2020

Comparison of the ratio of changes in the Open Unemployment Rate (TPT) and regional economic growth with the average national achievement, comparison of the ratio of changes in the percentage of poor population and regional economic growth with the average national achievement, as well as a comparison of the ratio of changes in the Gini Ratio and regional economic growth with the average national average achievements, presented in the table below .

Rasio Perubahan TPT, Persentase Penduduk Miskin, Gini Ratio dan Pertumbuhan Ekonomi Daerah

Keterangan (1)	Perubahan TPT (2)	Perubahan Kemiskinan (3)	Perubahan Gini Ratio (4)	Pertumbuhan Ekonomi (5)	Rasio TPT (6)	Rasio Kemiskinan (7)	Rasio Gini (8)	
Jawa Barat	-0,18	-0,43	-0,01	5,07	-0,04	-0,08	0,00	
Nasional	-0,06	-0,44	-0,01	5,02	-0,01	-0,09	0,00	

Sumber: BPS Provinsi Jawa Barat. Diolah Bappeda Provinsi Jawa Barat, Tahun 2020

Inflation Rate West Java inflation in 2019 was 3.21 percent lower than actual inflation in 2018 of 3.54 percent. The inflation rate in 2019 was higher than the actual national inflation of 2.72 percent. However, the inflation rate was relatively under control when compared to the 2019 inflation target of around 3.5 percent (y-o-y). The driving factor for inflation in 2019 came from the group of foodstuffs, prepared food and housing.

BUMDES BOGOR

BUMDes Registration Kab. Bogor

Nama Somdes	Nomor Registrari	Tanggal Daftar	Kecamatan	Desa	Tahos Perdes	Nomor Perder	Alamat Kantor	Unit Usaha	Deinum en Perdes	AD/ ART
Barokah	BELUM TERVERIFIKA SI	2020-10-27	SUKARAJA	PASIRJAMBU	2020	144	kebon Rumput	Desa Wisata.	Ada	Ada
romantis	BELUM TERVERIFIKA SI	2020-10-22	CIAMPEA	CIBUNTU	2020	11	ji, h. jaili no 3		Ada	Ada
Parigi Mekar	BELUM TERVERIFIKA SI	2020-10-19 21:31:34	CISEENG	PARIGI MEKAR	2020	6	Kp. parigi Rt 004/003 Desa Parigi Mekar Kecamatan Ciseeng Kabupaten Bogor		Ada	
Pesona Cibeber I	BELUM TERVERIFIKA SI	2020-10-15 06:10:04	LEUWILIAN G	CIBEBER I	2020	11	Kp. Hegarsart RT. 001/001		Ada	Ada
AMBULU WUK JAYA	BELUM TERVERIFIKA SI	2020-09-14	CIAWI	JAMBULUWU K	2015	07	Kp. Cukanggaleuh 2. RT. 001 RW. 004		Ada	Ada
Rabak Maju Java	BELUM TERVERIFIKA SI	2020-09-13 20:57:36	RUMPIN	RABAK	2019	141	Jl Raya Rumpin Leuwiliang Rabak	Sumber Daya Lokal dan Teknologi Tepat Guna Lainnya, Sumber Daya Lokal dan Teknologi Tepat Guna Lainnya,	Ada	Ada
Tugu Selatan Mandiri	BELUM TERVERIFIKA	2020-09-07	CISARUA	TUGU SELATAN	2020	5	Jin Raya Puncak Km85.3 No900 Tugu Selatan Cisarua Bogor 16750		Ada	Ada
BIMATER A	BELUM TERVERIFIKA SI	2020-09-03	LEUWISAD ENG	LEUWISADE NG	2020	04	JL RAYA LEGOK BAYUR LEGOK MANGGU LEUWISADENG	Kios pupuk.	Ada	Ada
Bumdes Kembang Kuning Berkah Sejahtera	BELUM TERVERIFIKA SI	2020-09-01	KLAPANUN GGAL	KEMBANG KUNING	2017	6	Ji Raya Narogong Kp Kembang Kuning No 01 RT 11 RW 04	Kegiatan Bisnis Produktif Lainnya,	Ada	
BERJAYA SUKAJAYA	BELUM TERVERIFIKA SI	2020-08-19	JONGGOL	SUKAJAYA	2019	01	kp cigaruguy Rt 01 / Rw 01		Ada	Ada
Mandiri Jaya	BELUM TERVERIFIKA	2020-08-16 21:21:04	CILEUNGSI	JATISARI	2018	13	jin. desa jatisari rt. 14/17 sarongge		Ada	Ada

BUMDES KABUPATEN BANDUNG

Registrasi BUMDes Berikut contoh registrasiBUMDes di Kabupaten Badung

Nama Bumdes	Tanggal Daftai *	Desa *	Tahun Perder	Nomor Perde	Tahun Berdir *	Dokt *	AD/ART	SOP
BUMDES ABIANSEMAL DAUH YEH CANI	2020-07-09 11:39	DAUH YEH CANI	2017	4	2019	Ada	Ada	Ada
Sembung Mandiri Sejahtera	2020-07-08 10:15	SEMBUNG	2018	2	2018	Ada		
Bumdes Singasari	2020-07-08 05:52	BLAHKIUH	2014	3	2014	Ada	Ada	Ada
Teranggana Sari	2020-07-07 22:44	SULANGAI	2014	04	2014	Ada	Ada	Ada
BUDUK MITRA WINANGUN	2020-07-07 20:26	BUDUK	2015	07	2015	Ada	Ada	Ada
Giri Jaya Abadi	2020-07-07 16:55	BELOK SIDAN	2014	5	2014	Ada	Ada	Ada
SEDANA NADI	2020-07-07 15:42	JAGAPATI	2016	07	2019	Ada		
Bumi Segara Artha	2020-07-07 13:44	UNGASAN	2017	09	2017	Ada	Ada	
BUMDES AMERTA SARI	2020-07-07 12:56	KUWUN	2019	5	2015	Ada	Ada	Ada
BUMDES TAMAN SEJAHTERA	2020-07-07 12:02	TAMAN	2018	04	2013	Ada	Ada	Ada
Aura Cempaka	2020-07-07 11:39	SIBANG KAJA	2017	06	2017	Ada		Ada
Samkriya Werdhi Guna	2020-07-07 10:51	GUUNGAN	2016	14	2016	Ada	Ada	Ada
AYU BAGIA	2020-07-07 10:40	ВАНА	2017	11	2018	Ada	Ada	Ada
Artha Wasana	2020-07-07 10:33	PANGSAN	2016	31	2016	Ada		
Saibang Artha	2020-07-07 10:20	SIBANG GEDE	2017	08	2017	Ada	Ada	Ada
catur ayu sedana	2020-07-07 09:33	AYUNAN	2016	06	2016	Ada	Ada	Ada
Sari Wangi Sedana	2020-07-07 09:31	MENGWITANI	2017	04	2017	Ada	Ada	Ada
KEKERAN MANDIRI	2020-07-07 09:21	KEKERAN	2018	04	2018	Ada	Ada	Ada
Mandala Sari	2020-07-07 09:09	BONGKASA PERTIWI	2017	5	2017	Ada	Ada	Ada
Gunung Sari	2020-07-07 08:31	PENARUNGAN	2016	9	2016	Ada	Ada	Ada
Bumdes SARI RAHAYU	2020-07-07 08:27	CARANGSARI	2015	07	2015	Ada	Ada	
PANCA BHUANA MANDIRI	2020-07-06 18:17	MEKAR BHUWANA	2018	03	2018	Ada	Ada	
HARTA WANA GIRI	2020-07-06 18:09	PELAGA	2016	05	2016	Ada	Ada	Ada
Satya Dharma Winangun	2020-07-06 17:23	TUMBAKBAYUH	2016	04	2016	Ada	Ada	Ada

BUMDES WEST BANDUNG

BUMDes in West Bandung Regency have registered as shown in the registration display example

Nama Bumdes	Nomor Registrasi	Tangga I Daltar	Desa	Nomo T Perde	Taho n	Alamat Kantor	Unit Usaha	Tahu n Bendi ri	Doitum en Perdes	AD/AR T	SOP Uzaha	Laporan Kenangan Terakhir
Saguling Mandiri	BELUM TERVERIF IKASI	2020- 08-14 15:46:3 2	Sagulin g	01	2018	Kp. Mekarsari Rt 02/04 Desa Saguling		2018	Ada	Ada	Ada	Ada
MEKAR MAJU	BELUM TERVERIF IKASI	2020- 08-12 16:18:4 3	Simajay a	2	2020	kp. pasanggrahan RT.01/02		2020	Ada	Ada		Ada
KARYA MANDIR I	BELUM TERVERIF IKASI	2020- 08-10 09:56:4 6	Cibodas	08	2005	KP BUAH BATU RT 003 RW 009	Air Minum Desa,	2005	Ada	Ada		Ada
GIRIMUK TI SEJAHTE RA	BELUM TERVERIF IKASI	2020- 08-05 19:13:2 1	Girimuk ti	24	2020	Jl. Desa Girimukti Kecamatan Saguling Kabupaten Bandung Barat		2020	Ada	Ada	Ada	Ada
SEJAHTE RA	BELUM TERVERIF IKASI	2020- 08-03 09:14:4 3	Bojongh aleuang	4	2017	JLLEUWEUNG DATARRT 002/006	Rumah Pangan Kita (RPK).	2017	Ada	Ada	Ada	Ada
cintakar ya sejahtera	BELUM TERVERIF IKASI	2020- 08-03 04:19:4 5	Cintaka rya	06	2016	Ji raya ciburuy No.48 kode pos : 40563		2016	Ada	Ada	Ada	Ada
Bina Sejahter a	BELUM TERVERIF IKASI	2020- 06-02 22:46:0 1	Rende	05	2006	jl. Rende No 220	Barang Sewaan Lainnya.	2006	Ada		Ada	Ada
Ciburuy menarik	BELUM TERVERIF IKASI	2020- 08-02 16:57:2 8	Ciburuy	6	2015	kp Ciburuy Rt01/rw05	Gedung Pertemuan, Tanah milik BUM Desa, Kegiatan Usaha Bersama Lainnya,	2015	Ada	Ada		Ada
BUMDES TAMANJ	BELUM TERVERIF	2020- 08-01	Tamanj aya	04	2020	Kp. Citakrim RT 01 RW 12		2020	Ada			Ada

With this, the primary objective of the paper is to identify the factors that can either directly or indirectly affects inflow of FDI in Malaysia. Also how such inflow of FDI can affect the export concentration index (represented as HHI index) of the country. That is, whether such inflows of FDI are concentrated within a set of industries that dominates Malaysian export or not. Therefore, structure of the paper is organized as follows. Section 1.1 of the paper introduces the concept and tried to justify the possible reasons behind the study through a brief review of literature. Section 1.2 clearly mentioned the basic research objectives of the paper. Section 1.3 clarifies the data and methodology of the paper. Finally, section 1.4 interprets the result and concludes.

DISCUSSION

Development of BUMDes and CSR for Bogor City The population in Bogor Regency reaches almost 5,000,000 people with a very high growth rate, making Bogor Regency the Regency with the most population in Indonesia. The total workforce from the 2017 National Labor Force Survey is 2,600,121 people. Among the workforce, there are 2,351,753 people working and as many as 248,368 people. The abundant potential of human resources sometimes brings positive and negative values. Seeing the number of unemployed in Bogor Regency, the local government needs to find a way out of this problem. Through BUM Desa this should be minimized. Currently there are 334 BUMDes out of 434 villages. The 100-day program to accelerate the development of BUM Desa was carried out with the formation of the BUM Desa Forum in Bogor Regency. The plan is that in the 100-day program a BUM Desa school will be formed in collaboration with Pakuan University. Still in the program has been a business meeting was held between BUM Desa and BUM Desa Partners which was held during the Bogor Festival. The BUM Desa was given its own stand at the event and from the 30 partners who held the meeting, 24 partnerships were formed with the BUM Desa. More than one hundred BUMDes that are currently and will carry out this partnership. c. BUM Desa Obstacles The obstacles faced by BUM Desa in Bogor Regency include overlapping regulations related to BUM Desa between the Perbup and Permendesa, where the distribution of business results stated in th regulation has different rules. The Perbup is considered not in accordance with the current conditions of BUM Desa, there are still many BUM Desa that have not been able to provide salaries to their employees. Another thing that is considered an obstacle by BUM Desa administrators in Bogor Regency is related to strengthening capital.A number of BUM Desa administrators feel that the policy for strengthening capital has not been fair, the assistance that has so far been considered to be in favor of the BUM Desa which has developed rather than the BUM Desa pilot. BUM Desa activists in Bogor Regency hope that in the future, strengthening capital to stimulate BUM Desa will take a special and simultaneous form such as

the Village Fund. In Bogor District, complaints related to the strong role of the village head were also considered an obstacle by BUM Desa management. The development of a number of BUM Desa is highly dependent on the capacity and policies of the village head. BUM Desa that has good development, on average, the village head has high concern and supports BUM Desa without any particular element of interest. The potential for BUM Desa in Bogor Regency to collaborate with third parties, for example cooperation with CSR companies, is quite potential because the location of Bogor Regency is relatively close to the Capital City. BUM Desa profiles every year manually. Updating the BUM Desa Profile in Bogor Regency is carried out every year. This was done to oversee the naughty BUM Desa. It is suspected that there is a BUM Desa that has changed its name to eliminate the old BUM Desa and accountability for the assistance that has been obtained. The BUM Desa profile consists of institutional data including the identity of the management, initial capital and investment, asset data and annual turnover, data on funding assistance, marketing and other business results of the BUMDesa. Development of BUMVillages in Bogor Regency based on the indicators above, of the 334 BUM Desa in Bogor Regency, 96.7% of BUM Desa are included in the BUM Desa. in the independent village BUM classification

BUMDes Development Conditions and Bandung City CSR

In relation to BUM Desa, the Regional Government of Badung Regency regulates this by Regional Regulation Number 1 of 2015 concerning the Establishment and Management of Village-Owned Enterprises. The regulation encourages the formation of BUM Desa must meet the following requirements:

1. Village Government and/or Village Community Initiatives; 2. Make a business feasibility analysis; 3. Village economic business potential; 4. Natural resources in the village; 5. Human resources capable of managing BUM Desa; and 6. Equity participation from the Village Government in the form of Village financing and assets submitted to be managed as part of the BUMDesa business.

Accelerating Village Economic Recovery Through the Revitalization Strategy for Village-Owned Enterprises Local government support in the form of Regional Regulation No. 1 of 2015 has encouraged the growth of BUM Desa in the Badung Regency area. A total of 46 BUM Desa were established in 2015 with various types of businesses. To increase revenue, BUM Desa in several villages cooperates with the private sector in partnerships.

This collaboration is carried out to improve the performance of BUM Desa and develop a network of partnerships for both marketing and income. The partnership includes national banks such as 'BNI 46' and 'BRI'. BUMDes that partner with banks are usually engaged in financial business and distribution of national programs such as the Family Hope Program and Rumah Pangan Kita. Partnerships are also formed in the business sector of trading certain goods to meet the needs of the community as well as being marketed on a wider market scale. The partnership is with 'alfa' or 'indomaret'. The Badung Regency area is a tourist center on the island of the gods starting from South Kuta to North Kuta. therefore someBUM Desa works with villas, hotels or resorts. The partnership business started as a tourism agent for hotel guests to providers of cleaning staff, internet providers and toiletries. c. Obstacles to Village-owned Enterprises The formation of Village-owned Enterprises in Badung Regency experienced both internal and external constraints. Constraints in the development of BUM Desa business units include: Internal constraints. Creative human resources, entrepreneurs, and a social spirit are the main capital in establishing a BUMDesa. Not all BUMDes have a social and entrepreneurial spirit. The obstacle that arises is the separation between customary villages and definitive villages. BUM Desa is a definitive village formation, so that in some villages they experience problems when it comes to managing their natural resources. This is because the natural resources in the Badung area belong to the traditional village.

So that business units related to natural resources such as tourism are usually only in the secondary circle and cannot directly manage these tourism sources. The secondary business unit is usually of a service nature in the form of tour guide services, laundry services, and money exchange. The ability of human resources in mapping potential, running a business, managing organizations, and managing finances requires training and assistance from local governments or other related institutions. External Constraints Accelerating Village Economic Recovery Through the Revitalization Strategy of Village-Owned Enterprises (BUMDes) External constraints are more caused by factors outside BUM Desa such as incomplete regulations. Regulations regarding who has authority to carry out BUM Desa financial audits do not yet exist, so the BUM Desa on the one hand is disadvantaged because anyone can request an audit. The regulations contained do not contain who has the right to conduct an audit of BUM Desa finances and the form of the report financial statements that have been received by the audit team.

Another thing is whether the inclusion of tax deduction assistance in equity participation by the village and business taxes carried out by BUM Desa. Regulations related to this matter are not set forth in regulations that are easily understood by BUM Desa administrators. Another obstacle related to regulations is the rule regarding the term of office for the director of BUM Desa which is regulated by the Regent's Regulation Number 1 of 2015 concerning the term of office for the director of BUM Desa. It states

that the term of office of the director is 4 (four) years and can be re-elected for a maximum of 1 (one) term. This article makes the director who is considered the driving force in a BUM Desa to succeed (Purbantara, 2017) to be half-hearted in managing BUM Desa. This emerged in FGDs with BUM Desa officials in Badung Regency. d. Grouping of BUM Desa in Badung Regency BUM Desa is classified into 4 (four) categories namely basic, growing, developing and advanced. The indicators used to determine the development of BUM Desa are institutions, rules/legality, BUM Desa business, administration, reporting and accountability, capital and assets, and the impact of BUM Desa on village communities. Each of these indicators is described in several parameters. Institutional parameters include the process of establishing a Village BUM, organizational structure, management, duties, cooperation and work programs. Parameter rules/legality include completeness of legality; The parameters for the success of the Village BUM business used are the number of businesses that have been operating, marketing reach and business continuity; Parameters of administration, reporting and accountability include activity administration, financial administration, reports, accountability; Capital and asset parameters include capital, inventory and assets; Meanwhile, the parameters of the impact of BUM Desa in Badung Regency and willage communities include economic, social and village development impacts. The development of BUM Desa in Badung Regency varies greatly.

Based on the above indicators, of the 46 BUM Desa in Badung Regency, 23.7% are BUMVillages are included in the basic classification, 45.6% are in the BUM category for Accelerating Village Economic Recovery through the Revitalization Strategy of Village-Owned Enterprises (BUMDes Page 69 Villages are growing, 21.2% are BUM Desa are developing and only 9.5% are included in the BUM Desa classification.

BUMDes Development Conditions and CSR in West Bandung Regency

BUMDes are regulated in Regent Regulation Number 16 of 2018 concerning the Establishment, Management and Management and Dissolution of Village-Owned Enterprises. The regulation regulates several things as follows: a. General requirements b. BUMDes Establishment Procedures c. Management and Management of BUMDes d. BUMDes cooperation e. Guidance and Supervision f. Transitional Provisions g. Closing Provisions West Bandung Regency has a total of 165 villages spread across 16 sub-districts, currently there are 162 BUM Desa that are actively operating. BUM Desa in West Bandung Regency has been established since 2009 after the issuance of Regional Regulation of West Bandung Regency Number 7 of 2009 concerning Guidelines for the Establishment and Management of Village BUM which is supported by capital participation from the Regency Government for each village from 2009 to 2013, namely 25 million rupiah. But then the BUM Desa was no longer active due to several factors, one of which was the lack of assistance. BUM Desa in West Bandung Regency began to stand up again after the existence of Village Funds from the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration. The stretching of the Village Law encouraged villages in West Bandung Regency to establish BUM Desa. However, there is still a lack of knowledge about BUM Desa which has an impact on BUM Desa business units in general. Not many BUMDes that have been established have explored village potential. BUM Desa is also still trying to reassure the community, due to previous experiences where BUM Desa just died. The turnover generated is still very low because BUM Desa has not developed properly, and it is also seen that the absorption of the workforce is not very high.

1.5 CONCLUSION

The CSR program is a change project to accelerate village development through BUMDes revitalization. Some conclusions are as follows: 1. The Change Project entitled Acceleration of Village Economic Recovery through CSR Village-Owned Enterprises can be a solution to various BUMDes management problems that have not been resolved for years due to regulatory and technical constraints. The presence of the Job Creation Law reinforces the legal position of BUMDes from a Business Entity to a Legal Entity. 2. The draft Government Regulation concerning Village-Owned Enterprises regulates the procedures for managing BUMDes which provide reinforcement to Village-Owned Enterprises. 3. Data in 3 cities namely; Bogor, Badung, West Bandung Regency, shows that the majority of BUMDes are still in the basic/formed and developing category, while the number of BUMDEs in the advanced category are still small. 4. The achievement of activities to accelerate village economic recovery through CSR absolutely requires coordination, collaboration and integration between Activity Units within the Ministry of Villages, Development of Disadvantaged Regions and Transmigration, as well as collaboration across ministries and institutions, BUMN, private sector, and universities.

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