

Development of village-owned enterprise organizations (BUMDES) in North Minahasa regency, North Sulawesi province

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Article Info	ABSTRACT
Keywords: Organizational Development, Local government, Village, Village Owned Enterprises	The purpose of this research is to determine and analyze the Organizational Development of Village-Owned Enterprises (BUMDes), determine and analyze the supporting and inhibiting factors for the Organizational Development of Village-Owned Enterprises, as well as determine and analyze efforts to overcome the factors inhibiting the Organizational Development of Village-Owned Enterprises in Minahasa Regency North of North Sulawesi Province. The theory used as an analytical tool in writing this thesis is the theory from Guoullart and Kelly in Simangunsong (2014) which explains that Organizational Development requires 4 (four) stages (known as the 4 R model) for organizational renewal, namely "Reframing, Restructuring , Revitalization, and Renewal". The method used is a qualitative approach with data collection techniques, namely interviews, observation, documentation and data triangulation. The informants in this research were the Deputy Regent of North Minahasa, Member of Commission 1 DPRD of North Minahasa Regency, Regional Secretary of North Minahasa, Assistant 1 of the Regional Secretariat of North Minahasa, Head of the Minut PMD Service, Minut Inspector, Head of ASN Transfer and Promotion at BKPSDM Minut, Head of PPEMKP at Minut PMD Service, Head of Regional Finance Subdivision at Minut Social Service, BUMDes Sector Analyst at Minut PMD Service, Head of Wori Subdistrict, Head of Budo Village, Head of Talawaan Atas Village, BUMDes administrators of Budo Village and Talawaan Atas Village, elements of the community/UMKM actors, and tourists from Budo Tourism Village . Based on the results of research in the field, it can be concluded that the Organizational Development of Village-Owned Enterprises has not been implemented optimally due to lack of availability of human resources, low budget, lack of community participation, lack of diversification of BUMDes business types, and lack of programs and activities related to BUMDes both in the Regional Government of North Minahasa Regency and Village government.
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INTRODUCTION

Since the promulgation of Law Number 6 of 2014 concerning Villages, there has been a shift from centralization to decentralization, namely from a systematic and consistent concentration of authority at centralized points in the territory of Indonesia to giving

freedom to regions to develop their territories.. Moreover, Indonesia's geographical condition as a very large archipelagic country makes it difficult for the Indonesian Government to implement a centralized government. The Indonesian government uses various methods to improve the general welfare of its people, one of which is by implementing the concept of village autonomy.

The development of the rural economic base has basically been carried out by the government for a long time through various programs. One way to encourage development at the village level is to independently manage the village area through economic institutions at the village level. The institution is the Village-Owned Enterprise (BUMDes). Village-Owned Enterprises exist as a result of the village community's desire to increase village original income (PADes) through village financial management based on the Village Revenue and Expenditure Budget (APBDes) which is then ratified through Village Regulations on the results. village deliberation with the Village Consultative Body (BPD). The way Village-Owned Enterprises work is by accommodating community economic activities in an institutional form or business entity that is managed professionally, but still relies on village potential.

North Sulawesi Province is a province in Indonesia which is located at the northern tip of Sulawesi Island in the Unitary State of the Republic of Indonesia, with the capital city located in Manado. The administrative region of North Sulawesi is divided into 4 (four) cities and 11 (eleven) districts. North Minahasa Regency is one of the regencies in North Sulawesi Province. North Minahasa Regency is 95.42% a rural area, which has 10 sub-districts, 125 villages and 6 sub-districts, with its capital located in Airmadidi District.

Based on social data contained in the 2021-2026 North Minahasa Regency Regional Medium Term Development Plan, there are 125 Village-Owned Enterprises consisting of each village in North Minahasa Regency. This means that in North Minahasa Regency, every 125 villages have BUMDes and among these 125 villages there are BUMDes that have developed and BUMDes that have not yet developed.

Furthermore, based on the 2021 Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia concerning Registration, Data Collection, Ranking, Guidance and Development, and Procurement of Goods and/or Services for Village-Owned Enterprises/Joint Village-Owned Enterprises, the BUM Rating program is outlined Villages whose aim is to measure the development of BUMDes management in a certain period, namely every February to measure the development of BUMDes management in the previous year.

According to Tarsisius, et al, these obstacles are divided into two categories of obstacles, namely performance obstacles and financial obstacles. One of the performance obstacles experienced by villages in developing Village Owned Enterprises is the lack of public knowledge in doing business professionally. The village community, which incidentally does not have a very high level of education, lacks understanding in carrying out business activities Village Owned Enterprises daily. Apart from that, another problem is that many Village-Owned Enterprise administrators hold concurrent positions with other institutions or work in other fields, so that these administrators focus more on their main job

rather than focusing on their duties and functions in the Village-Owned Enterprise institution. Meanwhile, one of the financial obstacles is the lack of knowledge of village officials and BUMDes managers in governance and financial reporting and business results reports, resulting in the potential for fraud or criminal acts of corruption to occur.

The low level of community knowledge also has its own problems, namely the possibility that unscrupulous village assistants or supervisors in the village have the potential to commit corruption by taking advantage of the weak knowledge of village officials. This is the same as what the Financial Audit Agency (BPK) said. The problem faced by villages in managing Village-Owned Enterprises through capital participation sourced from village funds is the lack of knowledge of village officials and BUMDes administrators in financial governance and reporting, resulting in the potential for fraud or criminal acts of corruption to occur. One of the causes of corruption is a lack of supervision and openness in the implementation of village government.

Based on the main issues above, the aim of this research is: To know and analyze the Organizational Development of Village-Owned Enterprises (BUMDes) in North Minahasa Regency, North Sulawesi Province. To know and analyze the supporting and inhibiting factors for the Organizational Development of Village-Owned Enterprises (BUMDes) in North Minahasa Regency, North Sulawesi Province. Knowing and analyzing efforts to overcome factors inhibiting the development of Village-Owned Enterprise Organizations (BUMDes) in North Minahasa Regency, North Sulawesi Province.

METHOD

This research uses a descriptive research method with a qualitative approach in the sense that the research is focused on the selected phenomenon and wants to be understood in depth. According to Emzir, data sources are divided into two, namely primary data and secondary data. Using data sources obtained from the Regional Government through the Community and Village Empowerment Service of North Minahasa Regency and Wori District. Apart from that, it was also obtained from the Budo Village Government, the Talawaan Atas Village Government and the Village-Owned Enterprises (BUMDes) organization in Budo Village and Talawaan Atas Village, Wori District, North Minahasa Regency. To make it easier to identify data sources according to Simangunsong, they can be classified into 3 (three) objects known as the "three p's", namely: Paper, Person, Place.

In collecting data in this research, the author used informants as a source of information, because this research used qualitative research with descriptive methods. Regarding this research, the researcher determined the key person using a purposive sampling technique. In this research, parties were used as informants and were able to provide information regarding the Development of Village-Owned Enterprise Organizations (BUMDes) in North Minahasa Regency, North Sulawesi Province.

In obtaining data in this research, data collection techniques were used: Interview, Observation, Documentation, Data Triangulation. The data analysis process begins by reviewing all available data from various sources. Data analysis is a very important stage because the collected data must be processed first, so that the meaning can be known

which is useful in solving problems in research. Analysis starts before going into the field to look for initial data and continues until the research results are obtained. "In qualitative government research, data analysis is more focused during the process in the field along with data collection" as explained in their book Simangunsong. Miles and Huberman in their book Simangunsong, state that activities in qualitative data analysis are carried out interactively and continue continuously until completion, so that the data is saturated through several stages, namely: Data Reduction (Data Reduction), Data Display (Data Presentation), and Conclusion Drawing/Verification (Conclusion)

RESULTS AND DISCUSSION

Development of Village-Owned Enterprise Organizations (BUMDes) in North Minahasa Regency, North Sulawesi Province

Efforts to develop BUMDes can be an important means of overcoming various economic challenges in rural areas and improving community welfare. The main objectives of developing BUMDes are: Increasing Community Income, Community Empowerment, Improving Infrastructure and Services, Environmental Sustainability, and Increasing Village Independence.

In an effort to improve the development of BUMDes organizations in North Minahasa Regency which is intended to improve the quality of human resources, the implementation of programs and activities carried out by the Regional Government itself through the Community and Village Empowerment Service and the Village Government has not gone well as expected. Not all people have felt the true benefits of BUMDes itself. This happens because efforts to increase BUMDes development are not supported by adequate human resources, financial resources and infrastructure. From the results of the researcher's documentation, it can be seen that human resources and financial resources at the North Minahasa Regency Community and Village Empowerment Service are still very minimal.

Change in Frame of Thinking (Reframing)

Changes in the Framework of Thinking (Reframing) based on the definition according to Gouillart and Kelly is a shift in the organization's conception of what is in it and what it can achieve, this discusses the thinking of the organization or company. Organizations or companies often get stuck in a certain way of thinking, and lose the ability to develop new mental models about who they are and who they will become. Reframing is a process in which an organization or individual changes their perspective or interpretation of a situation or problem.

Reaching the Mobilization Stage (Achieving Mobilization)

Then, based on the results of observations and documentation carried out by researchers in the field both within the PMD Service of North Minahasa Regency, Subdistricts and Villages, it can be said that achieving the mobilization stage is still very lacking, there is still a lack of understanding of how important changing mindsets is in increasing commitment, motivation and energy. positive to the individual. Because one of them shows that the conditions in the PMD service are not ideal conditions with a minimal number of employees in an effort to increase the development of BUMDes in North

Minahasa, especially in terms of changing mindsets in reaching the mobilization stage, as well as in Wori sub-district and Budo village and Talawaan village. on.

Creating a Vision (Creating the Vision)

The suggestion proposed is to increase dialogue and active involvement of local governments in the development of BUMDes. Regional governments need to design policies that support the implementation of the BUMDes vision, including adequate budget allocations and incentives for villages that successfully achieve economic development goals. Apart from that, it is necessary to provide training and assistance for village governments in the management and implementation of the BUMDes program, so that they can be more effective in managing resources and driving the economy. Thus, joint efforts between regional and village governments can increase the potential and positive impact of the BUMDes vision for village development.

Building a Performance Measurement System (Building the Measurement System)

Based on PDTT Ministerial Decree Number 3 of 2021 in article 24, the joint development of BUM Desa/BUM Desa aims to achieve effective and efficient organizational planning, management, implementation and monitoring systems. In article 25 it is stated that this can be done through strategies:

- a. Revitalization of joint BUM Desa/BUM Desa institutions;
- b. Improving the quality of management and strengthening the joint BUM Dedsa/BUM Desa organization;
- c. Strengthening the management of joint BUM Desa/BUM Daesa businesses;
- d. Strengthening cooperation or partnerships;
- e. Strengthening asset and capital management;
- f. Improving the quality of administrative management, reporting and accountability;
And
- g. Strengthening the management of profits and benefits for the village and community.

Structural Changes (Restructuring)

Alteration Organizational structure is the process by which an organization makes changes in the structure, hierarchy and interactions between parts or units in its organization. Changes in organizational structure can include various aspects, such as changes in the division of tasks, responsibilities, or relationships between employees. Restructuring is an investment in the revitalization process and renewal process, which can be used to resolve organizational problems that have been around for years, and have become serious wounds. Many organizations always stop at the process of changing the structure in developing their organization.

Developing Organizational Models (Constructing the Organization Models)

In developing an effective BUMDes organizational model, it is important to ensure that the management does not have concurrent positions with other jobs outside BUMDes. This can be done by adopting the principles of transparency and accountability in the recruitment and selection process for BUMDes administrators. Good management system must ensure that each administrator has full dedication to his duties and responsibilities at BUMDes without any conflict of interest with work outside BUMDes.

Preparing a clear organizational structure, with a specific division of tasks and responsibilities, will help avoid duplicate positions and increase the operational efficiency of BUMDes. In developing a good organizational model, it is also important to involve active participation from BUMDes members and ensure that there is a regular performance evaluation mechanism to ensure that the management works in accordance with the vision and mission of BUMDes.

Improving Physical Infrastructure (configuring the physical infrastructure)

BUMDes has a positive energy that is always enthusiastic considering that Budo Village has often been visited by people from the Regency Government, Ministry of the Republic of Indonesia, Provincial Government, surrounding Regency/Cities and even from other provinces to carry out comparative studies and see the development of tourist village locations over the years. This became famous on social media. Apart from that, the Village Government and BUMDes are actively developing physical infrastructure to support BUMDes businesses in an effort to improve facilities at tourist attractions in the form of cleanliness in each place, bathrooms, direction signs, information billboards, availability of hand washing facilities, gazebos, unique handicrafts and decorative lights. at night.

Rearranging the work architecture (redesign the work architecture)

Reorganizing the work architecture is crucial to achieving the function of BUMDes, namely to meet the general needs of the community, increase the village's original income and increase the welfare and independence of the village. In conclusion, efforts to reorganize the work architecture of BUMDes do not only include structural changes, but also involve participatory, communicative and sustainable aspects. By facing challenges, making changes together, and ensuring active community participation, it is hoped that these changes can have a significant positive impact on village development.

Re-Empowering (Revitalization)

The revitalization process for developing Village-Owned Enterprises (BUMDes) organizations in North Minahasa Regency uses 3 (three) indicators in revitalization according to Gouillart and Kelly in Simangunsong, namely Achieving market focus, Developing new businesses (inventing new businesses), and changing the rules through information technology.

Achieving Market Focus (Achieving Market Focus)

There is awareness of the potential of BUMDes in North Minahasa Regency, especially related to the development of mangrove tourist attractions and micro, small and medium enterprises (MSMEs). Budo Village is a successful example with the development of BUMDes by exploiting local potential in its village. Collaboration and partnerships are considered key in achieving market focus. Active community participation is recognized as an important factor in the development of BUMDes. There are obstacles such as limited funds, market competition, lack of public understanding, and infrastructure that is not yet optimal. However, efforts continue to be made to overcome these obstacles.

Developing new businesses (Inventing New Businesses)

Despite facing challenges, shows passion and determination to develop new business, with a focus on participationcommunity and external support. The differences between the two highlight the importance of local support, mentoring, and collaboration with various related parties in achieving success in business development by BUMDes. While Budo Village can be used as an inspiration, Talawaan Atas Village has the potential to grow and develop through targeted efforts and continuous support from related parties.

Changing the Rules Through the Information Technology

Based on the researcher's observations in the field, when visiting Budo village it was seen that it already had village roads that were organized, clean and tidy along the way, meaning that road infrastructure access was already supported. It can also be seen that in some areas the internet signal is not yet accessible, however in Budo village they are very active on social media to market their products and are monitored on official Instagram accounts, YouTube and are often featured in North Sulawesi media both on television and in newspapers and newspapers. In this regard, Budo Village already has the opportunity to change regulations through information technology.

In contrast to Talawaan Atas village, when researchers conducted observations and documentation studies, the condition of the village roads was still very worrying and had not been repaired, coupled with the low quality of the internet network and signal in several areas, it made it increasingly difficult to create an information technology-based climate. However, with the existing conditions, the village, sub-district and regional governments continue to strive to follow up on this matter.

Renewal

Renewal in the process of developing the BUMDes organization in North Minahasa Regency, North Sulawesi Province is a very important force in the dimensionsorganizational development. There are 3 (three) elements that influence this, including creating a reward system (create a reward structure/system), building individual learning (build individual learning), and developing the organization (develop the organization).

Creating a Reward System (Create a Reward Structure/System)

BUMDes development requires an approach that suits the conditions and potential of each village. Implementing a reward and punishment system can be a positive step to encourage growth and improve the welfare of village communities, as long as full support from the government and active community participation can be achieved. Providing rewards and punishments for Village-Owned Enterprises has an important role in encouraging business performance and sustainability. To increase motivation and morale, it is recommended to provide rewards such as recognition for best achievements, financial incentives, or training for skill development. Meanwhile, the application of proportional punishment can function as a control mechanism to prevent violations of rules or unsustainability of activities.

Reading Individual Learning (Build Individual Learning)

Describes awareness of the importance of individual learning in optimizing BUMDes management, the obstacles faced, and efforts to overcome these obstacles. In situations

where BUMDes are still in the development stage, individual learning is considered a strategic step to build capacity and ensure effective management in facing local challenges..

Developing Organization (Develop Organization)

Based on the results of interviews with Village Heads and BUMDes administrators, there are conclusions, namely:

a) Condition of BUMDes in Budo Village

The condition of BUMDes in Budo Village is very positive, with significant growth and active support from the community. Strengthening human resources and external cooperation are the main focuses. Challenges in Budo Village are more focused on internal improvements, adapting to the impact of the COVID-19 pandemic, and increasing external collaboration to support flagship BUMDes programs.

b) Development of BUMDes in Talawaan Atas Village

Talawaan Atas Village faces obstacles in developing BUMDes, especially the lack of community knowledge and limited funds. Steps taken include increasing community understanding and seeking external support. BUMDes administrators in Talawaan Atas Village face obstacles in the form of minimal community participation and limited funds for development. The steps taken involve outreach, finding funding sources, and planning product diversification.

Supporting Factors and Inhibiting Factors for the Development of Village-Owned Enterprise Organizations (BUMDes) in North Minahasa Regency, North Sulawesi Province

Supporting factors

In the research conducted by the author, the supporting factors that influenced the development of Village-Owned Enterprises in North Minahasa Regency were also examined. The supporting factors that are the focus for analysis are: clarity of vision and mission of the regional government, village potential, village funds and allocation of village funds. Through the analysis carried out by researchers, the factors above can be identified as supporting the implementation of organizational development.

Clarity of Vision and Mission of Regional Government

Based on the results of the documentation, observations and interviews of the author above, a clear vision and mission from the regional government must be in line with programs and activities as well as adequate budget support in terms of developing the creative economy, including BUMDes. Not only that, but it must refer to existing regulations, planning documents containing programs and activities, following service demands and meeting community needs and increasing community trust in BUMDes in order to create participation and mutual cooperation to jointly realize village economic development and prosperity. society itself.

Village Potential

North Minahasa has abundant potential which can be the main driver for the development and progress of the area. The rich natural beauty, such as mountains, rivers, forests and seas, creates tourism potential that has not been fully explored. In addition, the fertile and diverse agricultural potential, including the cultivation of vegetables, fruit and

plantations, is a very valuable resource. These villages also have rich cultural heritage and traditions, which can be a cultural tourism attraction. By utilizing natural, agricultural and cultural potential in a sustainable manner, North Minahasa has a great opportunity to improve the welfare of its people and strengthen its position as a leading tourist destination in Indonesia. BUMDes can play a strategic role in managing this potential to improve the welfare of local communities.

Village Funds and Village Fund Allocation

There are advantages and disadvantages in terms of capital participation in BUMDes. The advantage is that Budo Village and Talawaan Atas Village have experienced economic improvements and BUMDes have carried out business based on capital provided by the village government. The drawback is that capital is not incentivized to be given every year so that BUMDes may have difficulty accessing additional funding. This can be an obstacle in carrying out larger projects. Capital investment without stimulus will not stimulate new innovations oriented towards village economic development. According to researchers' observations in Upper Talawaan village, the BUMDes only depend on village funds as the main source of funding. Meanwhile, BUMDes in Budo village have tried to find other funding sources or third parties to support the implementation and activities of BUMDes in Budo village.

Obstacle factor

In the research conducted by the author, the inhibiting factors that influence the development of Village-Owned Enterprises in North Minahasa Regency were also examined. The inhibiting factors that are the focus for analysis are: lack of availability of human resources and skills, low budget, lack of community participation, lack of business diversification, and lack of BUMDes programs and activities. Through the analysis carried out by researchers, the factors above can be identified as obstacles to the implementation of organizational development.

Lack of Availability of Human Resources and Skills

There are several similarities in the challenges faced by the two villages regarding human resources in the village government and incompetent BUMDes administrators, so it can be concluded in general that the limited availability of human resources and lack of employee skills are the main factors influencing the effectiveness of the implementation of the BUMDes program. Therefore, serious efforts are needed to improve the qualifications and skills of government employees at the district and village levels through training and further education. Apart from that, it is necessary to revitalize the recruitment system to ensure that the human resources who join have competencies that are in line with the demands of BUMDes management. Meanwhile, it is also recommended that there be collaboration between local governments, educational institutions and the private sector to provide training that is relevant to the development needs of BUMDes. With these steps, it is hoped that we can overcome the problem of limited human resources and employee skills so that BUMDes can develop more optimally.

Low Budget

Based on the results of interviews with BUMDes administrators in Budo Village and BUMDes administrators in Talawaan Atas Village, it can be concluded that the limited allocation of village funds is a serious challenge. Although village funds help, the amount is sometimes insufficient to support all planned programs. BUMDes must innovate and need to look for additional sources of income and diversify income sources to overcome these limitations.

In order to reduce dependence on village funds, BUMDes need to make efforts to explore village potential, look for sustainable business opportunities, and establish partnerships with the private sector and other financial institutions. This will help BUMDes to access budget sources from outside the Village Government and increase their ability to overcome financial obstacles.

Minimal Community Participation

Awareness of existing limitations and openness to innovation will help BUMDes administrators overcome obstacles and build stronger support from the community. Community participation can vary, as reflected in their active involvement in the decision-making process regarding BUMDes operations and programs, as well as contributions by donating funds or other resources to support BUMDes projects as well as by using and purchasing local products or services produced by BUMDes. Providing suggestions and input as well as a mutual cooperation attitude by creating a climate of togetherness and shared responsibility in achieving goals.

Lack of BUMDes Business Diversification

Demonstrates the need for BUMDes to adopt a collaborative approach by involving the community in the decision-making and response process actively respond to the needs expressed by residents. The community hopes that there will be a mechanism that allows active participation in decision making regarding the types of businesses developed by BUMDes.

Lack of BUMDes Programs and Activities

Based on this statement, it can be said that BUMDes programs and activities in North Minahasa Regency are still very minimal and experience budget constraints. Then, from the results of the documentation study, it was revealed that the vision and mission of the Regional Government which should support BUMDes was not in line with the programs and activities implemented by the PMD Service. Even though the Regional Government is committed to advancing BUMDes as a driving force for the village economy, in reality there is a gap between the strategic direction promoted by the Regional Government and its implementation in the PMD Service. This condition can slow down the progress of BUMDes and hinder the achievement of economic development goals at the village level. Therefore, this observation provides an important signal to discuss and align the vision and mission of the Regional Government with the programs and activities carried out by the PMD Service so that the necessary synergy and support can be realized more effectively.

Efforts to Overcome Factors Inhibiting the Development of Village-Owned Enterprise Organizations (BUMDes) in North Minahasa Regency, North Sulawesi Province

Poerwadarminta explained that effort is an effort to convey intent, reason and views on something so that it is more valuable and useful for achieving the desired aims and objectives. This is closely related to the utilization of existing resources to support and support the process towards achieving the intended aims and objectives. It could be said that The word "effort" refers to actions or steps taken to achieve a particular goal or result. Efforts can include various kinds of actions, strategies, or policies carried out to achieve a desired result.

Increasing the Capacity of Apparatus and Human Resources

There is a strong awareness of the importance of capacity building and expectations for external support. The informants responded that efforts to increase the capacity of apparatus and human resources were very important to increase understanding and skills related to BUMDes management. The general conclusion shows awareness, cooperation and concrete efforts from various parties to increase the capacity of regional government officials and BUMDes administrators, despite the challenges of budget limitations.

Budget Increase

Together with 2 (two) BUMDes in Budo Village and Talawaan Atas Village, North Minahasa Regency, it can be learned that the importance of increasing the budget is the main key to developing BUMDes and improving community welfare. The involvement of BUMDes management members in the planning and decision-making process is recognized as a step in determining budget allocations.

Socialization and Promotion.

Efforts to socialize and promote BUMDes not only overcome the challenges of public awareness but also create a strong foundation for the growth and sustainability of BUMDes and the village economy as a whole. To increase the effectiveness of BUMDes socialization and promotion efforts in both Regional Government and Village Government, strategic steps need to be implemented. It is necessary to form a special team at the village level which is responsible for developing a comprehensive socialization strategy, involving the community, and identifying potential superior BUMDes products. Active involvement in community activities and use of social media can be effective tools to achieve this goal.

Diversification and Investment

BUMDes can take steps to diversify products and services in order to meet the needs of the growing market. Such as developing new products, expanding into sectors that have not been fully utilized, or even diversifying into the tourism or agricultural sectors. Apart from that, investment in improving quality and production capacity, as well as training for BUMDes employees, must also be prioritized. Involving local communities and creating partnerships with the private sector can help improve access to the resources and capital needed for development.

Addition of Programs and Activities

There is a consensus or agreement that adding programs and activities related to BUMDes is considered a proactive step to respond to changing needs and economic

dynamics at the village level. The Community and Village and District Empowerment Services can consider adding programs and activities that support economic growth and welfare of local communities. For example, you can design funding programs or business capital assistance for BUMDes that are innovative and have growth potential. Increasing BUMDes' access to information and technology also needs to be considered, for example by holding training related to e-commerce or using digital platforms for marketing village products.

CONCLUSION

Development of Village-Owned Enterprise Organizations (BUMDes) in North Minahasa Regency, North Sulawesi Province. Changes in the Framework of Thinking (Reframing), Structural Changes (Restructuring), Re Empowering (Revitalization), Renewal. Supporting factors for the development of Village-Owned Enterprises (BUMDes) organizations in North Minahasa Regency, North Sulawesi Province. The Regional Government's high commitment is stated in the vision and mission of the Regent and Deputy Regent of North Minahasa to create economically superior villages based on BUMDes creativity by emphasizing community empowerment which is interpreted as a strategic step to improve the welfare of village communities; the potential of villages in North Minahasa Regency is very diverse, namely agriculture, plantations, fisheries, animal husbandry and tourism as well as preserving customs and culture providing opportunities for villages to utilize and optimize their potential through BUMDes; and Village funds and village fund allocations have an important contribution and provide opportunities for BUMDes in Budo Village and Talawaan Atas Village to start businesses and increase the village's economic potential in order to improve community welfare. The procedures for distributing Village Funds and Allocation of Village Funds have been regulated in the North Minahasa Regent's Regulations based on statutory regulations. Meanwhile, the factors inhibiting the development of Village-Owned Enterprise Organizations (BUMDes) in North Minahasa Regency, North Sulawesi Province, are: Factors inhibiting organizational development Village-Owned Enterprises (BUMDes) in North Minahasa Regency, North Sulawesi Province. Lack of availability of human resources and skills, low budget, lack of community participation. Lack of diversification of BUMDes businesses, due to limited understanding of market economic opportunities and skills of BUMDes administrators in managing diverse businesses. The lack of innovation and creativity hampers the development process of BUMDes in North Minahasa Regency. Apart from that, there are indications of multiple positions by BUMDes administrators causing conflicts of interest and affecting the effectiveness of BUMDes management; Lack of BUMDes programs and activities, efforts to overcome factors inhibiting the development of village-owned enterprise organizations (BUMDes) in North Minahasa Regency, North Sulawesi Province. Increased capacity of apparatus and human resources, Increased budget, Socialization and promotion, Diversification and investment, Addition of programs and activities

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