



## Performance Of Village Owned Enterprises (BUMDES) Jeruju Berkah in Jeruju Big Village Kubu Raya District (Case Study of the Tourism Business Sector in the Equator Park Area Post Covid 19)

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**ABSTRACT:** This research aims to analyze the Development Strategy for Village-Owned Enterprises (B.U.M.D.E.S.) in Jeruju Berkah, especially in the Tourism Business Sector in the Equator Park Area in Jeruju Besar Village, Kubu Raya Regency, Post-Covid 19. This research is a qualitative descriptive research. The research results show that the establishment of Village-Owned Enterprises (B.U.M.D.E.S.) can be used as a strategy that should be considered in village development efforts and to improve community welfare. Meanwhile, the obstacles are the abandonment of Village-Owned Enterprises in the Equator Park Area Tourism Business Sector during COVID-19, the lack of number of visitors after the Village-Owned Enterprises in the Equator Park Area Tourism Business Sector reopened after COVID-19, and the lack of innovation carried out by the management in promoting Equator Tourism. Park. The efforts of the Jeruju Besar Village Government in overcoming obstacles to Village-Owned Enterprises to improve community welfare include formulating appropriate strategies, building cooperation with local governments, and recruiting competent human resources in the tourism sector.

**Keywords:** Village Owned Enterprises, Village government, Local Government Performance



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## INTRODUCTION

According to Nurcholis (2015), A village is an indigenous institution with autonomy or specific authority to manage its residents or groups. With village autonomy and a decentralization pattern, the development of village government organization and management must increase so that the true goal of village autonomy, namely improving community welfare, is quickly achieved. To realize this goal, villages need to implement various strategies ([Arifin et al., 2020](#); [Artati & Utami, 2020](#); [Astuti & Suaedi, 2018](#)). One strategy that can be considered is the establishment of a Village-Owned Enterprise (BUMDes) that is tailored to the needs and potential of the village.

Establishing BUMDes can be a strategy that should be considered in village development efforts. Even in several other village areas, BUMDes are operational, providing profits and increasing income for village finances ([Hendriani et al., 2019](#); [“Productivity the Village Owned Enterprises to Improve the Economic Community of Gold Mining Areas in Sumbawa Island, Indonesia,” 2020](#); [Siskawati et al., 2022](#)). The establishment of BUMDes is positioned as one of the policies to realize the third Nawa Cita program: "Developing Indonesia from the periphery by strengthening regions and villages within the framework of a unitary state." Thus, the village law has synergy with Nawa Cita as a guideline for national development policy, which provides opportunities for local initiatives to work towards independent villages.

According to Ludigdo (2014), B.U.M.D.'s organizations need to be managed professionally based on mutual agreement and the ability of each member to be independent in meeting their basic needs as producers and consumers. Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 4 of 2015 Article 1 Paragraph 2 states that "Village-Owned Enterprises, from now on referred to as BUMDes, are business entities whose capital is wholly or largely owned by the village through direct participation originating from the village's assets. Separated to manage assets, services, and other businesses for the most excellent welfare of the village community.”

So, BUMDes is an economic institution at the village level that is sought as a means of improving community welfare. Technically, the existing BUMDes still refer to Law Number 6 of 2014 concerning Villages; Government Regulation Number 43 of 2014 concerning Villages; Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 39 of 2010 concerning Procedures for Establishing Village-Owned Enterprises; Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 4 of 2015 concerning the Establishment, Management and Management, and Dissolution of Village-Owned Enterprises (BUMDes) ([Azheri & Anggunsuri, 2018](#); [Shakoor & Shamsoddini, 2013](#); [Xi, 2017](#); [P. Zhang & Holzer, 2020](#)). Provinces should also have a role in supporting the success of BUMDes, which various parties support ([Du, 2022](#); [B. Li et al., 2021](#); [R. Li et al., 2016](#); [Tesfaye Gemechu, 2018](#)). The normative and protective regulations are reasonable and appropriate; it is just a matter of how the village can act and decide on them.

Jeruju Besar Village, Sungai Kakap District, Kubu Raya Regency is one of the villages that has formed a Village-Owned Enterprise (BUMDes) named BUMDes Jeruju Berkah on 12 April 2016, based on Jeruju Besar Village Government Regulation Number 4 of 2016 concerning Village-Owned Enterprises (BUMDes). Since the beginning of the formation of BUMDes Jeruju Berkah, there have been several business units that have been managed, namely bank transaction services in collaboration with Lakupandai BNI, savings and loans, rice barns, tent and molen rentals, cattle farms, building materials shops and Equator Park area tourism. The business that is built must be based on the potential and needs of the community ([Bawono et al., 2019](#); [Jacka & Chengrui, 2016](#); [Rohmah et al., 2023](#)). Jeruju Besar Village has potential, namely Equator Park Beach, Jeruju Besar Village, mangrove forests, coconut plantations, and markets, which can support the development of Jeruju Besar Village's independence. Some of this potential has been utilized by BUMDes Jeruju Berkah, especially in the tourism sector, by working on Equator Park Area Tourism since 2016

and was inaugurated by the Regent of Kubu Raya in February 2020 ([Hanninger et al., 2021](#); [Ilona et al., 2022](#); [Liu et al., 2022](#)).

The development of the tourism sector is one component of national development which aims to develop a region. The development of the tourism sector was chosen because it has the potential to improve the Indonesian economy. This is by the Ministerial Regulation of the Republic of Indonesia Number 29 of 2015 concerning the strategic plan of the Ministry of Tourism for 2015-2019, which states that the actual contribution of the tourism sector makes this sector a strategic position in various development policies, especially for the Indonesian state which has tourism assets for strengthened and empowered ([Baird, 2016](#); [Xuefang, 2015](#); [Y. Zhang et al., 2019](#)).

In the Medium Term Regional Development Plan for West Kalimantan Province, Kubu Raya Regency has been designated as an industrial area and tourist area, including Sungai Kakap District, which has also been designated as a strategic tourist area as stated in Kubu Raya Regency Regional Regulation Number 7 of 2016 concerning Regional Spatial Planning Plans. Kubu Raya Regency 2016-2036 Article 41, paragraph 4 letter D, which reads "Strategic Tourism Area in Sungai Kakap District." Tourism potential requires much handling to provide attraction value for tourists. In general, the potential for natural, cultural, and historical tourism in Jeruju Besar Village still requires further improvement and development because management needs to be more optimal in developing the potential of tourist attractions in Jeruju Besar Village. Limited BUMDes resources in the tourism sector have caused the development of tourism in the Equator Park area to be slow and unable to contribute to the original income of Jeruju Besar Village. The tourism potential of the Equator Park area can become a tourist destination for the community (tourists). Since it was built in 2016 and inaugurated by the Regent of Kubu Raya Regency in 2020, the Equator Park Tourism Area has not been able to operate and develop properly. This is due to the COVID 19 Pandemic which has hit the tourism industry in Indonesia including the Equator Park Tourism Area in Kubu Raya Regency. The central and regional government policies to deal with covid 19 are to carry out Lockdown, then proceed with the Enforcement of Restrictions on Community Activities (PPKM) making the Equator Park Tourism object not get any income at all from tourists ([Sargeson & Jacka, 2018](#); [Teng et al., 2022](#); [Yuan et al., 2020](#)).

Based on information from the management of the Jeruju Berkah Village-Owned Enterprise (BUMDes), at the beginning of the opening of the Equator Park Tourist Area in early 2020 before the Covid-19 pandemic, the number of visitors per month reached almost two thousand people. After the emergence of the COVID-19 pandemic in the middle of 2020, in August 2020 with the issuance of the Governor's Regulation (P.E.R.G.U.B.) concerning the Implementation of Discipline and Law Enforcement of Health Protocols as Efforts to Prevent and Control Corona Virus in 2020, the management officially temporarily closed the Equator Tourist Area Park until an undetermined time limit. The Equator Park area tourist attraction will start to reopen in March 2022; however, if you look at the current reality, the number of visitors coming to the Equator Park area tourist attraction can be said to be still low. From March to May 2022, the number of visitors was only recorded at 126 people.

This could indicate that not only is the tourist destination considered less attractive because it is

neglected, but also because it has not been properly exposed. There still needs to be more innovation by managers in carrying out active and creative tourism promotions so the public does not widely know it. Based on the description above, it is necessary to research the performance of the Jeruju Berkah Village-Owned Enterprise (B.U.M.D.E.S.) in Jeruju Besar Village, Kubu Raya Regency (Case Study of the Tourism Business Sector in the Equator Park Area Post-Covid 19).

## **METHOD**

The type of research carried out by the author in this research is qualitative descriptive research, namely describing and explaining the situation of the research object based on existing facts and analyzing them to conclude. By using this research, the researcher intends to obtain information and data regarding the Jeruju Berkah Village-Owned Enterprise Development Strategy (B.U.M.D.E.S.), especially the Tourism Business Sector in the Equator Park Area in Jeruju Besar Village, Kubu Raya Regency, Post-Covid 19.

### Data Collection Technique

To obtain data that is accurate, relevant, and accountable, the author used several techniques in data collection because each has advantages and disadvantages, as for the data collection techniques in this research, namely:

- a. Observation is the stage where the researcher focuses on objects that the researcher finds while in the field. The observations that researchers made in this research are related to the Jeruju Berkah Village-Owned Enterprise Development Strategy (B.U.M.D.E.S.), especially the Tourism Business Sector in the Equator Park Area in Jeruju Besar Village, Kubu Raya Regency, Post-Covid 19.
- b. The interview technique in this research was created to create guidelines that suit the problem used for questions and answers with informants. Through this interview, Researchers will learn more about the strategy for developing Jeruju Berkah Village-Owned Enterprises (BUMDes), especially the Tourism Business Sector in the Equatorial Park Area, Jeruju Besar Village, Kubu Raya Regency, Post-Covid 19.
- c. Documentation: In this research, documentation techniques are essential because they will further complement and strengthen the data collected through previous data collection techniques. In this research, researchers carried out documentation related to the Jeruju Berkah Village-Owned Enterprise Development Strategy (B.U.M.D.E.S.), especially the Tourism Business Sector in the Equator Park Area in Jeruju Besar Village, Kubu Raya Regency, Post-Covid 19.

### Determination Of Informants

The technique used to determine informants in this research uses a purposive sampling technique, a data source sampling technique with specific considerations. This particular consideration is based on the consideration that the person knows best about what we expect.

The informants in this research are as follows:

- a. Village Head as Commissioner of Jeruju Berkah Village-Owned Enterprises (BUMDes).
- b. Village Consultative Body as Supervisor of Jeruju Berkah Village-Owned Enterprises (BUMDes).
- c. Director of Village-Owned Enterprises (BUMDes) Jeruju Berkah.
- d. Tourism Business Manager for the Equator Park Area.
- e. Communities around the Equator Park Tourism Area.
- f. Equator Park Area Officer.
- g. Visitors to the Equator Park tourist attraction.

#### Data Analysis

The data that has been collected and selected uses descriptive-qualitative data analysis techniques, namely data that has been gathered and collected, observations and interviews, and documentation, then compiled, analyzed, and interpreted so that conclusions can be drawn as answers to the problems being studied. Concluding this research was carried out inductively, namely from specific data and facts, concrete events, then the specific facts or events were analyzed at a higher abstract level.

## RESULT AND DISCUSSION

Village-owned enterprises, after referred to as BUMDes, are village businesses formed/established by the village government whose capital ownership and management are carried out by the village government and the community (Permendagri No. 39 of 2010 concerning BUMDes). Many villages have started to explore their potential, driven by the Village Government through the initiative of the Village Head, BPD, and residents who actively voice their aspirations. Jeruju Besar Village established a BUMDes called Jeruju Berkah in April 2016. The existence of BUMDes Jeruju Berkah is legally based on Jeruju Besar Village Government Regulation Number 4 of 2016 concerning Village-Owned Enterprises (BUMDes).

The business sectors of BUMDes Jeruju Berkah consist of the Savings and Loans Sector. This business was established in 2016. In the Trade Sector, this business unit was established in 2017 by establishing a shop that sells building materials—in the agricultural sector, providing rice milling services and marketing agricultural products from Jeruju Besar Village residents. Rental sector, forming a tent and chair rental service business. The tourism sector, a new business sector managed by BUMDes in 2020 by utilizing natural potential called the Equator Park tourist area.

COVID-19, which started to enter Indonesia in mid-2020, has significantly impacted all aspects of life, including the development of BUMDes. BUMDes Jeruju Berkah was one of those directly affected, most seriously in the tourism sector called the Equator Park tourist area. The impact of Covid 19 forced the Equator Park tourist area to close temporarily from the end of 2020 to the beginning of 2022. At the beginning of 2022, the Equator Park tourist area reopened, but it still needs to run better. This is due to the neglect of the Equator Park tourist area during Covid-19.

BUMDes performance is the process of organizational activities of Village-Owned Enterprises (BUMDes), which is used to measure and assess the level of achievement of implementing an activity, program, or policy in realizing the targets, objectives, vision, and mission set. Measuring the success of an organization can be done through performance assessments. To assess organizational performance, indicators or criteria are needed to measure it clearly. Without clear indicators, no direction can be used to determine which is relatively more effective among different resource allocation alternatives, different alternative organizational designs, and between different choices of distribution of tasks and authority. Organizational performance indicators are criteria used to assess the success of achieving organizational goals, which are realized in specific measures ([Saputra et al., 2019](#); [Suartina, 2020](#); [Wang, 2015](#); [Xi, 2018](#)).

To obtain data and information about the performance of Jeruju Berkah Village-Owned Enterprises in Jeruju Besar Village, researchers tried to find a picture and analyze the performance of Jeruju Berkah Village-Owned Enterprises. Researchers focus on the performance of BUMDes in the Equator Park area tourism sector because this tourism sector is the business unit most impacted by Covid 19. Several indicators can be used as a guide in assessing organizational performance, according to Dwiyanto (2017) namely productivity, service quality, responsiveness, responsibility, and accountability.

## **1. Productivity**

Dwiyanto (2017) believes that the concept of productivity measures the level of efficiency and effectiveness of services. Productivity is generally understood as the ratio between input and output. Effectiveness emphasizes the results achieved, while efficiency looks more at how to achieve the results achieved by comparing input and output. Input is everything that is needed for the implementation of activities to run to produce expenditure. Meanwhile, output is expected to be directly achieved from an activity that can be physical or non-physical.

According to Sunyoto (2014), productivity must believe that today's work methods must be better than yesterday's, and the results achieved today must be higher quality than yesterday's. This statement means that productivity is related to the results and forms of employee sacrifice.

The productivity of BUMDes Jeruju Berkah is also reflected in its business development. Since the beginning of the formation of BUMDes Jeruju Berkah, there have been several business units that have been managed, namely bank transaction services in collaboration with Lakupandai BNI, savings and loans, rice barns, tent and molen rentals, cattle farms, building materials shops, and Equator Park area tourism. However, in implementation, several business units are at a standstill, have not developed, and have not achieved the expected results ([Sholahuddin et al., 2020](#); [Sukmawati, 2019](#)).

The statement from the Director of BUMDes, Jeruju Berkah, said that the BUMdes business was not running smoothly and had not been able to achieve its goals because of the obstacles faced by BUMDes, namely related to the problem of inadequate BUMDes resources, such as limited business capital, lack of availability of BUMDes human resources, and business failure. From the results of interviews and observations of researchers in the field, it can be seen that BUMDes

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Jeruju Berkah is still experiencing internal and external obstacles, especially in the issue of BUMDes input so that BUMDes development can be said to have yet to In this way, BUMDes has yet to be able to fully achieve its goals as stated in the Vision, Mission and AD/ART.

The purpose of establishing BUMDes Jeruju Berkah is to provide a vehicle for the community in the form of economic services to improve the community's economic quality and increase the village government's financial capacity in administering government. To achieve this goal, BUMDes must strive to develop businesses by optimizing adequate BUMDes input in the capital, human resources, and natural potential.

According to Nitisusantro (2014), Business development is an effort made by the government and society to empower businesses and increase competitiveness by providing facilities or assistance. In this case, one of them is in the tourism sector. This was marked by the pioneering of a new business by BUMDes Jeruju Berkah at the beginning of 2020, namely tourism in the Equator Park area, which was felt to have great potential for the progress of Jeruju Besar Village. Apart from that, the Kubu Raya Regency Government is also encouraging every village in Kubu Raya Regency to form a tourist village managed by BUMDes. Following what the Regent of Kubu Raya Regency said in the Pontianak Tribune on 22 August 2019, he said that Sungai Kakap District has promising potential to become a tourism image for West Kalimantan because Kubu Raya Regency, especially the Kakap River, has excellent strength, namely the estuary as a transportation route and is supported by a coast that is 194 kilometers long. This area has potential in the industrial and tourism sectors, so it has been designated as a strategic tourist area. The existing potential was also discussed in several meetings between the Village Head and the Regent of Kubu Raya.

This statement shows that Sungai Kakap District, especially Jeruju Besar Village, has adequate natural potential and needs to be appropriately utilized through tourism. Utilization of natural resource potential must be balanced with the availability of human resources. Therefore, regional autonomy can provide opportunities for regional governments to improve the quality of tourism human resources to create work effectiveness and efficiency to support the success of the Jeruju Besar BUMDes development program in developing Tourism Villages.

Regarding the management of human resources currently available at BUMDes Jeruju Berkah, the Tourism Manager of BUMDes Jeruju Berkah said that, in its management, the community has been involved in efforts to utilize existing human resources. Because BUMDes is voluntary, there is no salary budget, so during the Covid-19 pandemic, no income was received, so BUMDes experienced losses. This makes officers discouraged and even inactive in carrying out the tasks. The salaries of BUMDes managers are generally regulated in Government Regulation No. 11 of 2021 concerning Village-Owned Enterprises. This legal umbrella generally regulates the payroll system in Village-Owned Enterprises (BUMDes). The salary of BUMDes managers is determined in the BUMDes bylaws, which are discussed at the Village Deliberation. (MusDes).

The productivity of BUMDes Jeruju Berkah is reflected in capital trends and operating profits. The Secretary of Jeruju Besar Village stated that the Equator Park Tourism Area, which has been in the works since 2016, was built by the Jeruju Besar Village Government, while its management

was handed over to BUMDes Jeruju Berkah. Thus, of course, BUMDes Jeruju Berkah will not be able to finance the creation of a tourist attraction in the Equator Park area.

According to existing regulations for management, village funds are no longer permitted, so BUMDes must seek funds independently. So, the BUMDes could have run better, and the Equator Park area tourism was neglected during Covid 19.

As a result of field research, researchers know that it is true that the capital for the development of BUMDes Jeruju Berkah was indeed mostly or almost 90% sourced from the Village Fund of the Jeruju Besar Village Government. According to the regulations, this is not a problem because the Village Government must take the initiative and provide initial capital to the BUMDes it establishes to help the village optimize its potential and income so that it can become a village that can prosper its community, by the established BUMDes Jeruju Berkah.

This proves that BUMDes, especially in the tourism sector in the Equator Park area, needs more input in the form of funds, time, or human resources, so they have yet to achieve the expected results. The Head of Jeruju Besar Village said that, due to budget limitations, the Equator Park Area development project had only begun to be intensively carried out since mid-2019 through the Village A.P.B.D., which required funds of approximately 2 billion Rupiah. In February 2020, it was inaugurated by the Regent and was busy with visitors. However, during the COVID-19 pandemic in March, it was closed until early 2022, according to government recommendations. There are few visitors to the Equator Park area tourist attraction now because they have to start from scratch, and it takes a long time to turn over capital. The expected output is not always in the form of money but rather community welfare by the goals of BUMDes.

Of course, it is difficult for BUMDes Jeruju Berkah, especially in the tourism sector, to develop tourist attractions in the Equator Park area by relying only on the budget provided by the Jeruju Besar village government through village funds. The development from 2016 to 2019 alone cost the village budget approximately 2 billion Rupiah. Of course, the Jeruju Besar village government has other priorities in using village funds, not just for developing BUMDes.

The issuance of West Kalimantan Governor's Regulation Number 47 of 2021 concerning the Fourth Amendment to Governor's Regulation Number 110 of 2020 concerning the Implementation of Discipline and Law Enforcement of Health Protocols as Efforts to Prevent and Control Corona Virus Disease 2019 has an impact on the closure of the Equator Park tourist attraction in 2021 until the beginning in 2022. With the closure of the Equator Park tourist attraction, there will be no income; with no income, operations will automatically stop. When compared between capital and income, the comparison is very far. This shows that B.U.M.D.'s productivity still needs to improve, so B.U.M.D.'s businesses cannot achieve maximum results as expected.



## **2. Service Quality**

Dwiyanto (2017) believes that service quality is a measure of the image recognized by the public regarding the services provided, namely whether the public is satisfied or dissatisfied. According to Rahmayanty (2015), Excellent service will have quality characteristics with convenience, speed, accuracy, reliability, and empathy from service officers in providing and serving customers.

Human resources in Equator Park area tourism managers as organizations providing services to the community must be qualified and technologically literate in providing information to create satisfaction for the community with these services. Therefore, service quality can be seen from the quality of human resources and the provision of information to the public. According to Sukirno (2016), Human resources are people in an organization who play a role in contributing ideas and carrying out all work to achieve the goals of the organization concerned, considering that human resources are the caretaker who determines everything related to tourism. In the hands of managers with competent resources, tourist villages can undoubtedly run and grow forward or even vice versa if their human resources need to be more competent.

Director of BUMDes Jeruju Berkah said that the obstacle currently facing BUMDes is the need for more reliable human resources according to their field of ability, and there are still many young people who do not want to participate. The BUMDes tourism manager himself, in terms of education and age, is no longer productive for work, but he has extraordinary experience in the tourism sector. Apart from that, young people have high enthusiasm for the progress of their village. He has sufficient experience in the tourism sector and is enthusiastic about mobilizing the community, especially Pokdarwis and Karang Taruna, to help develop tourism in the Equator Park area. However, nowadays, education, age, and ability to use contemporary technology are essential factors for the progress of business units; in this case, of course, BUMDes is a blessing in the tourism sector.

In the future, it is hoped that the younger generation will enter with critical thinking and much higher education to be able to continue and develop the Jeruju Berkah BUMDes so that they can manage the business better and develop the potential in the village because quality human resources are significant for creating something new. more advanced, of course, in the tourism sector in particular. Therefore, there needs to be sufficient understanding and knowledge to build advanced tourism together. Tourism managers have made quite an effort to invite elements of society to contribute to tourism management, but are hampered by the Covid-19 pandemic so that there are few visitors, and limited services are provided to visitors who come.

As stated by the Manager of the BUMDes Tourism Sector, Jeruju Berkah, in developing the tourist attraction in the Equator Park area, there is no long-term periodic development plan because there is no funding and a lack of community participation. Following up on what was conveyed by the Manager of the Tourism Sector of BUMDes Jeruju Berkah regarding the Equator Park Area Tourist Attraction, the local community who live around the Equator Park tourist area does not want to participate in advancing the Equator Park Area Tourist Attraction. However, they want to

focus more on their work. The start of managing coconuts is more promising than managing the Equator Park tourist attraction, which has seen fewer visitors since the COVID-19 pandemic.

The lack of good management has made natural tourism objects unkempt and neglected. Apart from that, there has been a decrease in the number of tourist visitors to the Equator Park area due to the COVID-19 pandemic, resulting in limited income, services, and comfort provided. Keeping tickets on Saturdays and Sundays can reduce B.U.M.D.'s income because people can come Monday-Friday for free, so it is quiet on Saturdays and Sundays. No special services are provided on Saturdays and Sundays other than parking security. Visitors can also park their vehicles without officers. There is no exceptional land for parking, only relying on the edges of the road, so it needs to be neatly arranged and even block photo spots even though Saturday and Sunday are the peak times for people to go on holiday.

Based on the problems above, human resources are one of the factors that influence the Management of Village-Owned Enterprises. It is high time that BUMDes Jeruju Berkah needs H.R. development training, considering the minimal quality of human resources owned by BUMDes in tourism development. Besides increasing human resources at BUMDes, increasing human resources for Tourism Aware Community Groups and Karang Taruna is also necessary. Increasing Pokdarwi's human resources at these tourist attractions can help improve the quality of service and progress in developing tourism in Jeruju Besar Village.

In efforts to develop tourist villages, the professionalism of human resources is essential, both in investment management and in the fields of accommodation, transportation, communication, and information. According to Jogiyanto (2008), Information is the result of data processing, which will provide knowledge for its users. The use of information technology in the tourism industry in Jeruju Besar Village is essential to introduce tourism potential to the broader community and support tourism development, especially in promoting Equator Park Tourism, such as activating social media, maps, and websites that have been provided by the Village Government and can update any information at any time.

Based on the research results, information on BUMDes Jeruju Berkah, especially the Equator Park area tourist attraction, has been provided in the form of outreach and promotion. Promotion has been carried out through social media (Instagram) and websites, but it could be more optimal. The absence of an active, well-exposed, correct, and attractive promotion system means that the broader community has yet to discover tourism in the Equator Park area. There is still a need for tourism innovation in Jeruju Besar Village because tourism has not been placed as one of the development priorities of the regional government, so the budgeted funds still need to be increased to develop tourism products that will be marketed or promoted. Marketing or promotion and innovation in tourism activities is essential because this can attract tourists. Tourism promotion and innovation supported by the availability of attractive facilities and infrastructure in tourist attractions will influence visitors to the Jeruju Besar Village Equator Park tourist area.

BUMDes is vital in carrying out effective strategies, and one is using social media such as Facebook, Instagram, and other currently trending media that will most likely influence the development of the tourism promotion sector. The quality of services B.U.M.D.E.S. provides can achieve the targets set if it is supported by providing complete, engaging, and easy-to-obtain information. For this reason, as implementers of BUMDes, we must be able to provide good information and services according to the needs of visitors and the people of Jeruju Besar Village.

### **3. Responsiveness**

Dwiyanto (2017) defines responsiveness as the organization's ability to recognize community needs, set service agendas and priorities, and develop public service programs based on community needs and aspirations. The definition above is in line with the opinion of Winarsih (2015) that this responsiveness measures the responsiveness of organizational implementers to the hopes, desires, aspirations, and demands of society. In developing tourist attractions, strategic planning is required to achieve optimal results to achieve the vision and mission of BUMDes Jeruju Berkah. Jeruju Besar Village has quite a lot of tourism potential, and each has uniqueness and characteristics.

Based on interviews conducted by researchers with the Head of Jeruju Besar Village, he said that, since he was elected as village head at that time, he had planned the development of BUMDes tourism by utilizing the existing potential to realize the BUMDes vision and mission. Initially, before it became a tourist spot, this location was a forest. However, since 2016, work has begun and has been built slowly until now. The development of BUMDes, especially in the tourism sector, is relatively slow, coupled with the Covid-19 pandemic.

From the results of field research and interviews, it can be said that the Jeruju Besar Village Government is quite responsive and responsible in providing good services regarding economic businesses so that the economic efforts of the community in the village can improve their economy, one of which is through Village-Owned Enterprises (BUMDes) which are expected to be able to run sustainably so that the village's potential has benefits for the community, by the Vision of BUMDes Jeruju Berkah, which was established to improve the welfare of the people of Jeruju Besar Village, Sungai Kakap District, Kubu Raya Regency.

The responsiveness of the Head of Jeruju Besar Village, together with BUMDes Jeruju Berkah, in determining the tourism business sector in the Equator Park area that is carried out by the potential and needs of the people of Jeruju Besar Village. As stated by the Head of the Sungai Kakap Subdistrict, the determination of the Sungai Kakap Subdistrict area makes the area a tourist destination area, one of which is Jeruju Besar Village in the Equator Park Tourism Area, which is not only a source of pride but also a challenge in itself because to build a tourist village, of course, requires significant funds. Most village governments allocate village funds more for priority development, such as building bridges and clean water facilities.

Following up on what had been conveyed by the Head of Sungai Kakap District, the Head of Jeruju Besar Village said that if you look at the budget needed, it is indeed huge. However, the head of Jeruju Besar Village also sees an excellent opportunity with the existence of a tourist

attraction. Beautiful natural conditions, with beautiful views, are also attractions. Apart from that, encouragement from the Kubu Raya Regency government has also triggered enthusiasm for developing tourist attractions in Jeruju Besar Village.

From the statement above, Equator Park Regional Tourism is an actual form of the Jeruju Besar Village government's response to the community's needs related to entertainment for refreshing in a location still in their village. The Equator Park area tourist attraction can also become a magnet for the community as a tourist destination, local people, and those outside the city. Tourism development in the Equator Park Tourism Area, Jeruju Besar Village, Sungai Kakap District, Kubu Raya Regency is managed by BUMDes by utilizing the existing potential and according to community needs. It is stated in the law that BUMDes can be established according to the needs and potential of the village.

Jeruju Besar Village is passed by the culmination point, namely at Benteng Laut R.T 1 R.W. 4, and has the potential to become a tourist village. Thus, tourist villages are a strategy for implementing One Village One Product. Before the establishment of the Equator Park area tourist attraction, this location was just an unkempt forest even though this village had adequate natural potential stated by one of the residents of Jeruju Besar Village who said that the Equator Park area tourist attraction was not only a destination for the surrounding community but also helped community because of the pavilion and wifi facilities that the local community can use.

Following up on what was conveyed by one of the residents of Jeruju Besar Village, the tourism manager of BUMDes Jeruju Berkah said that BUMDes will try to be able to serve what the village needs. As long as there are funds, it will undoubtedly be realized. Having a tourist attraction in this village is also a concrete form that BUMDes has tried to accommodate what the community wants. Even though the tourist attraction of the Equator Park area has yet to fully become an attraction for people around the village and outside the city, BUMDes Jeruju Berkah has tried to manage the existing potential.

Based on the results of the interview above, it can be said that the responsiveness or ability of BUMDes Jeruju Berkah is quite good in utilizing its natural potential and responsive in recognizing the needs of village communities or visitors, such as utilizing natural potential as a refreshing place and having wifi when children have network problems or wifi for online schools and lectures. Apart from that, it can be seen from the sensitivity of BUMDes to village communities or visitors who submit complaints and serve them well, so it can be seen that BUMDes Jeruju Berkah is quite responsive in recognizing the needs of village communities or visitors. A tourism business can also improve the community's economy and reduce poverty and unemployment, although it cannot be developed further due to limited funds.

#### **4. Responsibility**

According to Dwiyanto (2017), responsibility explains whether the implementation of the organization is carried out by correct administrative principles or in accordance with explicit and implicit organizational policies. This principle of responsibility is realized by realizing that

responsibility is a logical consequence of having authority, being aware of social responsibility, avoiding abuse of power, being professional while still upholding ethics in running an organization and creating and maintaining a healthy organizational environment.

In organizing, there is a need for cooperation, division of work, and assignment of tasks so that work can be completed effectively and there will be no overlap; this is because work is divided according to each task and function. This BUMDes organization has an organizational structure that contains the responsibilities of each person in carrying out their duties by the responsibilities or burdens that have been given to them; this has been stipulated in the AD/ART, Village Regulations, and Regent Regulations.

BUMDes Jeruju Berkah is led by a Director where the director has the following obligations:

- a. Responsible for the management and business of BUMDes Jeruju Berkah.
- b. Carrying out financial bookkeeping, inventory, and other records deemed necessary in an orderly and regular manner.
- c. Create a work plan, income, and expenditure budget for BUMDes Jeruju Berkah.
- d. Holding Meetings.
- e. The Director is responsible to the Commissioner in terms of responsibility for carrying out both organizational and financial duties.
- f. Carrying out all legal actions for and on behalf of BUMDes Jeruju Berkah, as well as representing BUMDes before and outside the Court.
- g. The Director, together with the Manager and staff of BUMDes Jeruju Berkah, conducts spiritual communication (Qolbiah Divineyah) studies with the community or groups regularly.

Apart from having obligations, the Director also has the following rights:

- a. In carrying out their duties, Directors, and Commissioners select and appoint managers in order to make the program and development of BUMDes Jeruju Berkah a success.
- b. The Executive or Director receives an incentive according to the amount agreed upon in deliberation.

The Equator Park area tourist attraction is led by the Jeruju Berkah BUMDes tourism sector manager, who will make the planning, operational implementation, and annual reporting. The division of work in BUMDes Jeruju Berkah is evident by the AD/ART. Regarding this matter, the Director of BUMDes, Jeruju Berkah.

BUMDes Jeruju Berkah experiences internal weaknesses, namely in the BUMDes membership; some are slowly resigning, and some are no longer active as BUMDes members. One of the causes is a lack of responsibility because they were chosen directly by the Village Head without any external deliberation. BUMDes Jeruju Berkah experienced several random changes in management since the establishment of BUMDes in 2016 to 2020. These changes were due to various reasons and at uncertain times. In fact, in the Bylaws (A.R.T.) of BUMDes Jeruju Berkah Chapter II concerning Management Service Period, Article 3, paragraph 2 reads, "The term of service for operational executors or directors is 3 (three) years." However, the facts are that some management

positions are less or more than the specified period—dismissal or resignation results from the management's incompetence and lack of patience.

Placement in BUMDes positions is not based on competency. Recruitment of administrators, both directors and managers in the BUMDes business sector, is not yet in line with the needs of BUMDes because, during the recruitment, BUMDes management is appointed directly by the Village Head together with the BPD and does not go through selection, the criteria for which are required, whether based on ability, education or experience, because the public is interested in BUMDes. Significantly lacking or indeed because the community is not involved enough in deliberations or open recruitment.

Based on the research results, it can be seen that the implementation of BUMDes Jeruju Berkah leads to applicable laws or regulations. Clarity of laws or regulations to carry out assessments correctly and precisely. In this case, the clarity of the Law or statutory regulations that form the legal umbrella for BUMDes Jeruju Berkah in its operations is demonstrated by the ratification of the Jeruju Besar Village Government Regulation Number 4 of 2016 concerning Village-Owned Enterprises (BUMDes) which is a follow-up or response to the Jeruju Besar Village Government to the Law. -Law Number 6 of 2014 concerning Villages. Apart from that, the AD-ART of BUMDes Jeruju Besar is a guideline and limitation implemented by the administrators and employees of BUMDes Jeruju Besar. In other words, AD-ART is the basis for all administrators and employees of BUMDes Jeruju Besar in running the organization, even though its implementation is not optimal, so there are still implementations that are not by AD/ART, for example, during their term of office.

Apart from unified steps from the government, related agencies, and stakeholders in tourism development efforts, community participation or support is vital in achieving tourism sector development efforts. Sector development so that it can progress rapidly cannot only rely on funding from the government; for this, it requires collaboration with various business sectors or with Pokdarwis and Karang Taruna. Jeruju Besar Village already has Pokdarwis and Karang Taruna, which have the potential to be embraced by BUMDes Jeruju Berkah in order to develop the tourism sector and focus on the progress of their village by developing a Tourism Village because if there is no good cooperation and embracing each other, it will be a threat to development Tourist.

Based on the results of an interview with the Director of BUMDes Jeruju Berkah, who said that Cooperation between the Government and the Tourism Department still needs to be improved, the government tends to provide moral support, not just material. The manager of BUMDes Tourism, Jeruju Berkah, has also tried to invite local Pokdarwis and Karang Taruna, as well as the community, to help BUMDes, especially in the tourism sector. When it opened in 2020, they were all enthusiastic, but after COVID-19, it reopened at the beginning of 2022 because it was quiet, and the community seemed no longer interested in helping.

Based on field observations and interview results from several sources above, the tourism sector in Jeruju Besar Village has not been placed as a priority. There needs to be more cooperation between BUMDes with the Government, Tourism Awareness Community Group, Youth Organization, and the community to ensure tourism development efforts in Jeruju Besar Village. The strategy to increase cooperation is an effort to increase cooperation with various parties by utilizing the strengths in the form of a strong commitment from BUMDes for tourism development as well as strong support from community leaders, the Government, Pokdarwis, and Karang Taruna as well as the tourism industry. It is hoped that this can respond to external opportunities that are currently taking place. Among other things, with the start of the implementation of regional autonomy, tourism business investment still has opportunities in various fields; tourism can be linked to the development of the Jeruju Besar Tourism Village.

### **5. Accountability**

According to Dwiyanto (2017) explained that accountability refers to how much the policies and activities of a public organization are consistent with the wishes of the general public. The performance of public organizations cannot only be seen from internal measures developed by public organizations or the government, such as achieving targets. Performance should be assessed from external measures, such as the values and norms that apply in society. According to Kumurotomo (2014), Accountability is a measure where public services by the government are by the norms or values that apply in a community environment, and government services can accommodate the real needs of society. Thus, it can be said that accountability can be seen from the level of conformity of targets achieved and actions.

The development of tourist attractions will open up employment opportunities and bring many benefits to local governments and residents living around tourist attractions. On the other hand, it can also encourage an increase in local original income, which can support regional development. The existence of BUMDes Jeruju Berkah Jeruju Besar Village as a locomotive for economic development. The tourism potential of the Equator Park area is targeted to become a tourist destination village for the community (tourists). Even though tourism in the Equator Park area has been in the works since 2016 and was only opened and inaugurated in February 2020, there is no potential for business development and survival because the business has just started.

Moreover, a month after the inauguration of the Equator Park Tourism Area by Mr. Muda Mahendrawan as Regent of Kubu Raya, Indonesia was hit by the COVID-19 pandemic, so the tourist attraction was closed for several months and is now reopening. However, there has been a decrease in the number of visitors coming to this tourist attraction. It is becoming quiet compared to the overflowing number of visitors when the tour opened. The inauguration of the tour in February 2020, the B.U.M.D.'s target in the tourism sector has not been achieved optimally.

Visitor loyalty can influence the performance of BUMDes Jeruju Berkah in improving PADes Jeruju Besar because visitor loyalty can guarantee consistency in the tourism business unit. After all, it can generate turnover income. For this reason, awareness, enthusiasm, and community support are also needed in managing and promoting tourism for the development of BUMDes in

the tourism sector. Transparent actions characterize B.U.M.D.'s accountability. There is openness of information in the financial sector; in this case, directors and commissioners carry out two controls. The directors carry out company operations, while the commissioners supervise the running of the company by the Board of Directors. So that there is a guarantee of the availability of mechanisms, roles, and responsibilities of professional management for all decisions and policies taken in connection with the company's operational activities. This principle can be seen in management responsibility through adequate supervision between managers, directors, and commissioners in a balanced manner. This is a form of clarity in the function, implementation, and accountability of organs effectively.

This principle is realized, among other things, by preparing financial statements at the right time, supporting the supervisory function of the board of commissioners, and enforcing the law through a system of rewards and sanctions. Regarding accountability, the Director of BUMDes Jeruju Berkah said that, by the AD/ART of BUMDes Jeruju Berkah, accountability in the form of an annual report is submitted to each manager. Because the Director needs to know and clarify what has been done every year, financial reports should be submitted at the end of the year, to be precise, at the end of December. However, so far, no one has submitted a financial report for the tourism sector from 2020 to 2021.

Following up on what was conveyed by the director of BUMDes Jeruju Berkah, the manager of the tourism sector of BUMDes Jeruju Berkah said that financial reports for the management of tourist attractions in the Equator Park area were indeed being worked on. Due to the COVID-19 pandemic in 2021, it is completely closed. There is no income and no expenses, so reporting is delayed. Furthermore, the Head of Jeruju Besar Village, Sungai Kakap District, Kubu Raya Regency, said that BUMDes administrators should still make financial reports according to existing regulations. This proves that existing human resources need to be more adequate and responsible. Under the Jeruju Berkah BUMDes Regulations Article 6 concerning accountability, which contains:

1. The operational executive or director reports the accountability of the B.U.M.D.E.S. Village implementer to the commissioner (Village Head).
2. The advisor reports the accountability of the Village BUMDES to the BPD in the village deliberation forum.
3. Accountability reports are carried out once a year 3 (three) months after the end of the financial year.
4. The accountability report in question must at least contain a performance report of operational implementers for 1 (one) year and business performance relating to the realization of business activities, development efforts, and success indicators.
5. Financial reports include business profit distribution plans and business development plans that have yet to be realized.

Management accountability is adjusted to applicable laws and regulations and healthy corporate principles so activities run optimally and B.U.M.D.'s business continuity runs sustainably. Apart from making regular reports to the village head or commissioner, an accountability report is also



made at the end of the activity year. This report was prepared not only as a form of accountability in management but also as material for evaluating activities already underway at BUMDes Jeruju Berkah, Jeruju Besar Village. Based on the research results, it shows that the accountability of BUMDes Jeruju Berkah is not good because it has not provided accountability to stakeholders, namely the Head of Jeruju Besar Village as the BUMDes Advisor and the Village Consultative Body as the BUMDes Supervisor, both parties are representatives of the community of Jeruju Besar Village.

In the implementation of BUMDes Jeruju Berkah, it should always coordinate with the village head as commissioner and report cash flows and activities periodically, which is a form of management responsibility for BUMDes Jeruju Berkah activities. In compiling a report, the BUMDes Jeruju Berkah management can ask for help from the village secretary. Furthermore, in the accountability report, especially the annual report, information related to financial reports, business developments, and identified problems is submitted to the Village Government and the Jeruju Besar Village Consultative Body to receive input. At the end of 2020, BUMDes should have prepared an accountability report and reported it at the beginning of 2021. However, until now, in August 2022, BUMDes Jeruju Berkah has yet to provide accountability in the form of an annual report to both parties, so there is no transparency and reference material to determine target achievement. , as well as materials for BUMD's evaluation. The low accountability of BUMDes Jeruju Berkah can lead to growing distrust and indifference in the community because they are not involved and need to learn about the use of funds and the development of BUMDes in their village. The BUMDes Commissioner also did not impose sanctions on BUMDes Jeruju Berkah, who were negligent in their duties.

## **CONCLUSION**

Based on the research results and discussion that the researcher put forward in the previous chapter, the conclusions that the researcher can draw are as follows:

1. The productivity of BUMDes Jeruju Berkah, Jeruju Besar Village, and Kubu Raya Regency, especially tourist attractions in the Equatorial Park area, still needs more human and financial resources. Apart from that, BUMDes Jeruju Berkah has also not been able to achieve the expected results by the plans and objectives that have been set, namely increasing the financial income of the Jeruju Besar village government to improve the welfare of the people of Jeruju Besar village.
2. The service quality of BUMDes Jeruju Berkah in Jeruju Besar Village and Kubu Raya Regency, especially tourist attractions in the Equatorial Park area, still lacks the availability of supporting facilities and infrastructure for tourist attractions in the Equatorial Park area, which are less attractive, road access is inadequate and the availability of human resources for management need to be more competent in their field.
3. The responsiveness of BUMDes Jeruju Berkah, especially regarding the management of tourist attractions in the Equatorial Park area, still receives complaints from visitors to the Equatorial Park tourist attraction area who are not satisfied with the service.
4. The responsibilities of BUMDes Jeruju Berkah, especially regarding the management of tourist

attractions in the Equatorial Park area, already refer to BUMDes regulations, which divide tasks and obligations according to the management structure.

5. The accountability of BUMDes Jeruju Berkah, especially regarding the management of tourist attractions in the Taman Khatulistiwa area, still needs an annual operational activity report for 2020 and 2021. In fact, from these regulations, it can be seen that BUMD's managers are obliged to provide annual reports to the Village Head as Commissioner and the Village Consultative Body as supervisor.

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**Performance Of Village Owned Enterprises (BUMDES) Jeruju Berkah in Jeruju Big Village Kubu Raya District (Case Study of the Tourism Business Sector in the Equator Park Area Post Covid 19**  
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