

# Regional Development Planning Strategy Through the Integration of Strengthening Village-Owned Enterprises and the Transparency Utilisation of Village Funds

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## ABSTRACT

The administration of village funds in Indonesia is crucial for fostering local economic growth in accordance with the principles of good governance. The community-Owned Enterprise (BUMDes) is a primary tool for optimising the utilisation of community revenues. This study seeks to examine options for enhancing BUMDes via integration with regional development planning, concentrating on Bireuen Regency, which possesses significant potential in agriculture, marine, and tourism sectors. The employed methodology is a qualitative study utilising a descriptive-analytical technique grounded in secondary data, encompassing regulations, governmental papers, academic literature, and statistical information pertinent to the advancement of BUMDes in Bireuen. The findings indicate that while the quantity of BUMDes in Bireuen rose from 326 units in 2019 to 356 units in 2021, a disparity persists between the number of villages and the active BUMDes. This data suggests that the primary issue pertains not just to the quantity of BUMDes but also to the quality of governance and sustainability. The primary issues encountered consist of inadequate planning, insufficient transparency about the utilisation of village funds, and constrained human resource capabilities. Nonetheless, the ample local potential presents significant chances for village business growth, particularly through the utilisation of village finances for agriculture, fisheries, and processed products rooted in local knowledge. This study establishes that the incorporation of BUMDes enhancement into regional development planning is an essential method for attaining economic autonomy in villages of Bireuen Regency. The execution of this strategy necessitates unwavering policy endorsement, clear oversight, robust business planning, and enhanced managerial competence. Consequently, BUMDes can operate effectively as a catalyst for rural economic advancement, enhance community autonomy, and exemplify the implementation of ethical governance principles at the local tier.

**Keywords:** Village Funds, Village-Owned Enterprises, Regional Planning, Local Economic Development, Village Governance

## INTRODUCTION

Indonesia is an archipelagic nation characterised by cultural diversity, religious plurality, and a lengthy history that influences the identity of each region. This diversity is manifested in a governmental structure that accommodates the unique peculiarities of individual regions via autonomy policies. Bestowing special status upon certain provinces constitutes a sort of state acknowledgement of the distinctive history, culture, and social attributes of their inhabitants. Aceh is an area that has been constitutionally endowed with recognised privileges and special status. This particular status is not the outcome of an immediate policy but rather the result of a protracted history characterised by political, social, and cultural factors. Aceh, characterised by a robust Islamic heritage and a legacy of opposition to colonialism and injustice, holds a distinctive status within the Unitary

State of the Republic of Indonesia (NKRI). This unique status is affirmed by multiple statutes that differentiate Aceh from other provinces [1]. Since the reform era, at least three significant statutes have established the foundation for this special position. Initially, Law No. 44 of 1999 pertains to the Special Region of Aceh. Secondly, Law No. 18 of 2001 pertains to Special Autonomy for the Special Region of Aceh, designated as the Province of Nanggroe Aceh Darussalam. Third, Law No. 11 of 2006 about the Government of Aceh was enacted as a consequence of the Helsinki peace accord (Helsinki MoU) and provides a more complete framework for the administration of Aceh's government post-conflict. The present administration of Aceh is founded on Law No. 11 of 2006. This legislation introduces several new authorities, notably the creation of the Wali Nanggroe Institution, which oversees customary institutions and contributes to the maintenance of peace. This regulation enhances the enforcement of Islamic law in financial management and the daily life of the community, including social security for the impoverished, which is administered by Baitul Mal Aceh.

The governmental tier nearest to the village is the Gampong, overseen by a Keuchik (Village Head). Village leaders are referred to by numerous terms: Geuchik, Keuchik, Reje, and Datokeach holding a valid status. The administration of the gampong is conducted by village officials, whereas oversight is performed by an independent entity known as Tuha Peut [9]. Gampongs, as components of the national government system, must manage their budgets systematically to ensure successful governance. Article 117 of Law Number 11 of 2006 delineates the status, roles, and structure of gampongs, encompassing their financial management authority, which has engendered numerous new issues. This strategy is deemed prudent as the function of the gampong now extends beyond the preservation of customs and culture to encompass financial management, enhancement of community welfare, and the support of central government programmes.

This paper aims to analyse the integration of Village-Owned Enterprises (BUMDes) and village fund transparency within regional development planning in Bireuen Regency, identifying opportunities, challenges, and strategic measures for fostering sustainable local economic growth and governance improvement.

## LITERATURE REVIEW

Research on Aceh's governance encompasses not just the enforcement of Islamic law but also significant matters, such as the administration of village revenues. The Indonesian government has empowered villages to administer village finances as a strategic initiative to enhance community welfare. The critical enquiries are: do the allocated village finances genuinely enhance the people's wellbeing, and what measures must be employed to guarantee effective management? Comparable techniques are also observed in other nations, such as Thailand, with its Village Fund initiative. In the last sixty years, Thailand has enhanced its economy via national and social development initiatives that promote manufacturing and exports. Research conducted by Jirawan, Jonathan, and Shahidur, utilising socio-economic survey data from 2002 to 2004, revealed that households employing two forms of aid, specifically the village fund and the Urban Revolving Fund, saw greater benefits than those relying on a single source.

2012 World Bank research identified the Village Fund as the second largest microcredit initiative globally; nevertheless, its focus on social objectives rather than financial ones restricts innovation. Research conducted by Lukas and Ornsiri indicates that village funds in Thailand more effectively serve low-income households compared to formal financial institutions, facilitating credit access for borrowers typically reliant on informal financial sources, thereby alleviating credit constraints despite their restricted reach. The Thailand Village and Urban Community Fund (VF) initiative allocated over US\$2 billion—approximately one million baht to over 78,000 villages and neighbourhoods, significantly benefiting low-income people and exhibiting a "pro-poor" orientation. Quasi-experimental cross-village research conducted by Joseph and Robert demonstrated a rise in total credit, consumption, and short-term income, whereas asset growth tended to drop. The favourable impact on wages corroborates the model of households with constrained credit and the theory of growth predicated on intermediation [18].

Indonesia has enacted a comparable regulation via Law No. 6 of 2014 concerning Villages. The objective is to enhance local autonomy, alleviate poverty, diminish inequality, and generate employment opportunities [20]. Nonetheless, its execution encounters obstacles. For instance, not all communities commit a minimum of 20% of their income to agriculture; the majority is designated for infrastructure. In numerous regions, communities

prioritise family economic development over environmental conservation or reforestation, despite the potential for substantial income generation through enterprises like agrotourism. Governance challenges often emerge, including theft and corruption. Proactive prevention is essential via enhanced societal awareness and fortified internal controls through the Village Supervisory Agency [25]. Instances of village fund misappropriation exacerbate public scepticism regarding the village's budgetary management, necessitating accountability and creativity from the local administration.

The allocation of local funding does not adequately address environmental concerns, including peatland restoration. A study of community attitudes identified issues including the lack of environmental considerations in village development pillars, minimal community engagement in the environmental economy, and inadequate district oversight, despite the presence of potential to enhance governance [28]. In Aceh, the village fund policy is particularly critical due to the province's significant potential, particularly in agriculture and marine sectors. Bireuen District is renowned for its prominent commodities, including rice, soybeans, corn, and plentiful marine items. Optimising this potential can be achieved by enhancing Village-Owned Enterprises (BUMDes), which empower communities to operate profitable companies, so improving community welfare, generating employment, and reinforcing economic independence. The activity level of BUMDes in Aceh remains inconsistent, necessitating meticulous planning, proficient administration, and governmental assistance that benefits the agricultural sector.

An extensive examination of village fund management in Aceh, specifically in Bireuen Regency, is essential to address several strategic enquiries: how can the village fund management mechanism be harmonised with the unique attributes of Aceh, to what degree can BUMDes serve as the primary vehicle for agricultural economic empowerment, and what challenges and prospects exist in its execution? The efficacy of the village fund initiative is contingent not alone upon budgetary magnitude but also on transparent government, community engagement, and the harnessing of local resources. This study aims to generate pertinent strategic recommendations for Aceh by analysing the experiences of Thailand and practices across different regions of Indonesia, specifically to enhance BUMDes in bolstering the agricultural sector, which is fundamental to the economy of Bireuen Regency.

## METHODOLOGY

This study employs a qualitative methodology, utilising pertinent library research techniques to examine village finance management practices and the advancement of Village-Owned Enterprises (BUMDes) in Bireuen Regency. [1], [2]. The comprehensive research method focused on the exploration, evaluation, and integration of literature concerning village fund policies, agricultural economic empowerment, and village governance practices in alignment with the principles of good governance. Primary data was sourced from multiple official entities, including national and regional legislation pertaining to village funding and BUMDes, governmental papers, and pertinent prior study findings. To facilitate the academic investigation, the researchers employed scientific journal articles indexed by Scopus and esteemed national periodicals recognised by official governmental bodies. This study incorporated secondary data obtained from statistical reports, regional development planning documents, and the official websites of the Aceh Provincial Government and the Bireuen Regency Government. This data amalgamation offers an extensive overview of the evolution of village numbers, BUMDes, BUMDes activity levels, and regional policies pertaining to agricultural sector enhancement. This literature-based qualitative methodology enables researchers to discern trends, evaluate policies, and devise strategies for managing village funds through the optimization of BUMDes, thereby providing practical recommendations for local governments to foster a sustainable village economy.

## RESULTS AND DISCUSSIONS

### Potential and Challenges

The examination of local funds in Indonesia is not novel. Numerous studies have long emphasised several facets of village administration to achieve village finance management aligned with the ideals of good governance. An essential component associated with village funding and indicative of effective governance practices is the administration of Village-Owned Enterprises (BUMDes). Research conducted by Andriana, Sudarno, Utami,

Susanto, and Kurniaty indicates that BUMDes can be effectively managed in alignment with good governance principles by adhering to several critical and interconnected stages: meticulous planning, efficient programme execution, administrative oversight, transparent reporting, and ongoing accountability and supervision [31]. This sequence of actions establishes the basis for BUMDes to operate as the catalyst of the village economy, concurrently mitigating financial mismanagement.

Nevertheless, the situation on the ground indicates that the administration of village funding in Aceh continues to encounter numerous obstacles. Multiple studies indicate that the allocation of village funds does not align with the actual requirements of the community, there is nepotism in decision-making, a deficiency in budget openness, inflated prices in the procurement of goods and services, and manipulation of financial reporting [32]. These data illustrate the necessity of enhancing village financial management in accordance with the tenets of good governance. Aceh Province is the ninth largest beneficiary of village contributions among 33 provinces in Indonesia. A substantial sum of money necessitates stringent oversight and robust accountability measures. In the absence of adequate oversight, the likelihood of misappropriation of village finances increases significantly, potentially eroding public confidence in the village administration [34]. Consequently, enhancing both internal and external oversight mechanisms is vital to prevent potential errors and guarantee the appropriate utilisation of village money.

An region of significance that warrants consideration is Bireuen Regency in Aceh Province. This regency possesses significant economic potential, particularly within the agriculture sector. Food crops, especially rice and soybeans, significantly enhance area revenue. Data indicates that the expanse of rice and soybean cultivation encompasses around 29,814 hectares, with rice production hubs located in the sub-districts of Samalanga, Peusangan, and Gandapura. Bireuen Regency enhances agricultural output by utilising seven rivers that discharge into the Malacca Strait, including the Pante Lhong irrigation system sourced from Krueng Peusangan. Alongside rice and soybeans as primary commodities, this region also features distinctive products like as giri matang, a variety of grapefruit exclusive to Matang Geulumpangdua.

The economic potential of Bireuen extends beyond the agricultural sector. The maritime sector presents highly attractive opportunities. In Peudada District, the local government has established a Fish Landing Centre (PPI) as a primary facility for fishermen. Tiger prawn farming has emerged as a revenue source for coastal communities. The Gle Geulungku area has been designated as an industrial development zone to foster industrial expansion, while Bireuen offers appealing river tourism destinations, including Krueng Simpo and Batee Iliak, renowned for their picturesque natural landscapes.

In addition to its economic potential, Bireuen Regency serves as a site for the execution of national projects that promote community empowerment. The Grand Design Alternative Development (GDAD) was developed by the National Narcotics Agency (BNN) in partnership with the Ministry of Agriculture. This plan has two objectives: to diminish drug abuse in Aceh and to enhance the economic conditions of the local community. This plan in Bireuen aims to enhance corn cultivation, which holds significant potential. Bireuen, including around 11,074 hectares, has been recognised as the preeminent maize production centre in Aceh. Through GDAD, populations historically susceptible to drug misuse have been encouraged to cultivate maize, consequently augmenting their income and diminishing drug abuse rates [39]. The success of this initiative demonstrates the cooperation between vertical government entities and the community in advancing the agricultural sector as a cornerstone of the local economy.

The agricultural potential of Bireuen extends beyond rice, soybeans, and maize. The area is renowned as a hub for banana cultivation, particularly in Jeumpa Subdistrict. Bananas are marketed not only in their fresh form but also transformed into several value-added products, like banana chips, which have become emblematic of Bireuen. The banana chip processing enterprise has evolved into a regional culinary emblem, creating new employment prospects for the community. Bireuen's diverse agricultural commodities provide a robust platform for the development of sustainable village-based enterprises.

Bireuen District is administratively divided into 17 sub-districts and 609 settlements. The considerable quantity of villages, along with significant agricultural economic potential, renders Bireuen a highly important region for



the development of a village fund management model predicated on Village-Owned Enterprises (BUMDes). The primary approach that the district government may implement is to optimise BUMDes as the catalyst for the village economy, particularly in the agricultural sector, which has not been adequately leveraged. Via BUMDes, villages in Bireuen can administer collective enterprises, cultivate superior goods, and employ village money more efficiently and sustainably.

The optimisation of BUMDes in Bireuen yields several significant advantages. Initially, it enhances village revenue by managing enterprises aligned with local capabilities, such as agricultural processing, aquaculture, or agrotourism development. Secondly, it generates work opportunities for the local community, thereby diminishing unemployment and enhancing wellbeing. Third, it enhances the economic autonomy of the community, as the earnings may be used for infrastructure development, education, healthcare, and other social initiatives. Moreover, transparent and accountable management of BUMDes will promote good governance practices, hence enhancing public trust in the village administration.

The success of BUMDes is not achieved spontaneously. Multiple strategic measures are necessary, including the formulation of a robust business plan, enhancement of human resources through management and financial training, and ongoing oversight by the district administration and independent regulatory bodies. Community engagement at every phase—from design to evaluation—is essential for ensuring that BUMDes genuinely functions as a collaborative enterprise that benefits all people.

Given the many potentials and constraints, enhancing BUMDes in Bireuen District is not merely an option but a strategic imperative. The effective administration of village funds via BUMDes will foster local economic development, mitigate income disparity, and enhance community welfare sustainably. Moreover, effective governance practices in BUMDes can exemplify the implementation of good governance principles at the village level, aligning with the national objective of fostering autonomous and prosperous communities.

Table 1: Comparison of Villages and Village-Owned Enterprises in Bireun Regency in 2019

Number of Villages	Number of Village-Owned Enterprises
609	326

Source: Website of the Aceh government [1]

Table 1 indicates that in 2019, Bireuen Regency comprised 609 villages, of which 326 had established Village-Owned Enterprises (BUMDes) [44]. Approximately 53% of settlements in Bireuen has BUMDes, but the remaining 47% lack them. This figure indicates that while the BUMDes establishment programme is in progress, its distribution remains uneven across all villages. The graph contrasting active and inactive BUMDes offers a comprehensive analysis of BUMDes management efficacy. Some existing BUMDes operate effectively and enhance the local economy, while others remain impeded and inactive in doing economic activities, although being administratively registered. This scenario indicates that the issues confronting Bireuen Regency extend beyond the quantity of existing BUMDes to encompass the sustainability and management of operational BUMDes. Given that almost half of the communities in Bireuen lack a BUMDes, the local government must focus more on those villages that have not yet leveraged this institution, particularly those with significant potential in agriculture, marine, and tourism sectors. Conversely, inactive BUMDes necessitate support, managerial training, and enhanced access to capital to operate effectively, hence generating economic opportunities and elevating the welfare of the village population. The Bireuen Regency government must enhance its village empowerment initiative by increasing the establishment of BUMDes and revitalising dormant BUMDes. Considering the significant potential of the agriculture, marine, and agrotourism sectors in Bireuen, effectively managed BUMDes can serve as a catalyst for the village economy, enhance village revenue, provide employment, and bolster the community's economic autonomy. Consequently, the administration of village funds and the maximisation of local economic potential are significantly reliant on improving the operational capacity of BUMDes for productive and sustainable functioning. The graph below illustrates the ratio of active to inactive BUMDes. Table 1: Comparative Analysis of the Number of Villages and BUMDes in Bireun Regency as of 2019

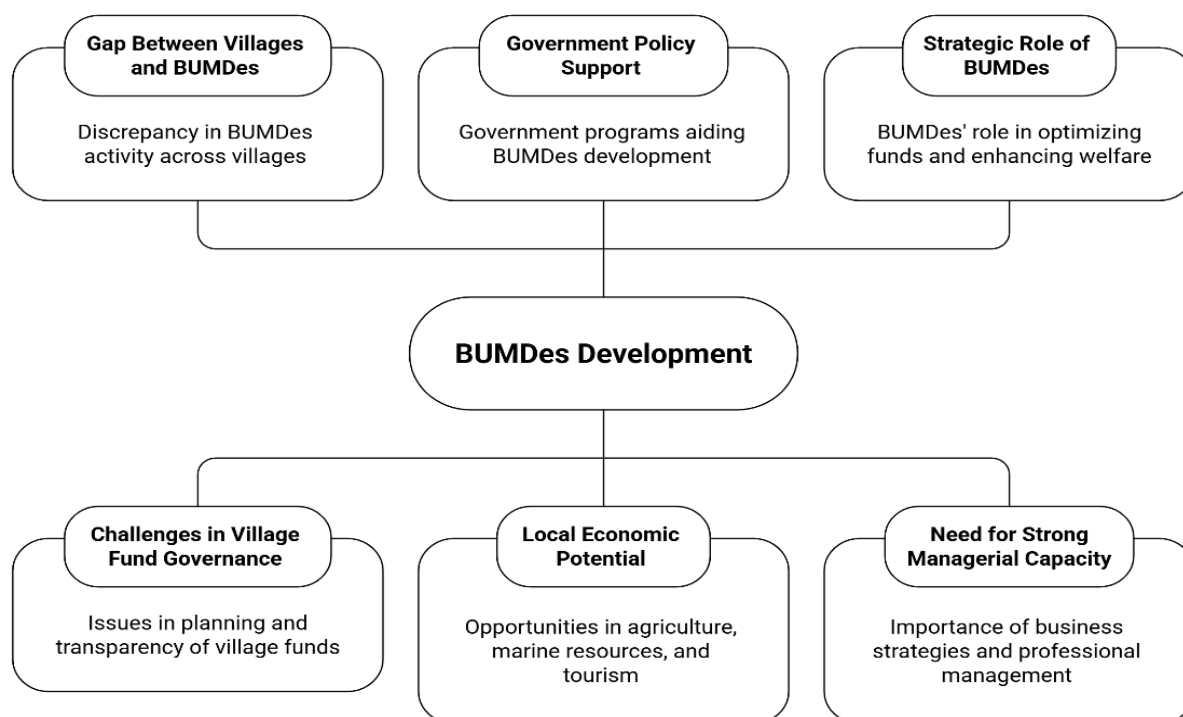
Table 2. Comparison of Active and Inactive Village-Owned Enterprises—2019

Number of Village-Owned Enterprises	Number of active village-owned enterprises	Number of inactive village-owned enterprises
326	264	62

Source: Primary Data of Research Results

Table 2 indicates that in 2019, Bireuen Regency possessed 326 Village-Owned Enterprises (BUMDes), comprising 264 active BUMDes and 62 dormant BUMDes. This data reveals a substantial disparity between the total of 609 villages and the number of established BUMDes. Nonetheless, the prevalence of active BUMDes signifies the dedication and resolve of village administrations to enhance community welfare via village business management. The existence of 264 operational BUMDes signifies a constructive advancement in the efficient utilisation of local revenues. Subsequent advancements occurred in 2021. The count of villages in Bireuen Regency stayed at 609, but the number of BUMDes rose to 356 units. This growth signifies the ongoing support from regional and village administrations to enhance the establishment of BUMDes as mechanisms to stimulate the local economy. The establishment of more BUMDes is creating potential to enhance the rural economy, especially in industries where the region possesses a competitive edge. The management of village funds in Bireuen Regency should prioritise the utilisation of BUMDes as the primary strategy for agricultural empowerment. This action aligns with the local government's objective to establish Bireuen as the hub of corn production in Aceh Province. Utilising village funding, BUMDes can cultivate commodity-oriented agricultural enterprises, including rice, soybeans, and corn, while also overseeing the potential of processed goods such as banana chips and fishery products. The optimisation of BUMDes in the agricultural sector is anticipated to enhance village income, generate employment, and fortify the economic autonomy of the Bireuen community sustainably. Table 2: Comparison of Active and Inactive Village-Owned Enterprises—2019.

### Key Factors in BUMDes Development



Source: Development of Research Results

Figure 1. Overview of BUMDes Development

Figure 1 is a summary of the primary factors affecting the establishment of Village-Owned Enterprises (BUMDes) in Bireuen District. A significant concern is the disparity between the number of villages and the

number of operational BUMDes, suggesting that the distribution and efficacy of these institutions are not yet uniformly established. Government policy support, via national programmes and regional initiatives, is essential for reinforcing the viability of BUMDes [2], [3]. BUMDes are strategically positioned as essential tools for optimising village fund utilisation and enhancing the welfare of rural communities. Nevertheless, the management of village funds continues to encounter significant obstacles, including inadequate planning and insufficient budget transparency, which may result in malpractice. Bireuen Regency possesses significant economic potential, especially in agriculture, marine, and tourism sectors, which can underpin the sustained development of BUMDes. The institution's success is ultimately contingent upon sufficient administrative competence, effective business plans, professional management, and enhancement of human resource quality.

The findings of this analysis affirm that the presence of BUMDes in Bireuen Regency is not simply an administrative adjunct, but rather the principal catalyst for rural economic development. The disparity between the quantity of villages and operational BUMDes indicates underlying structural issues that require urgent attention, either by promoting the establishment of new BUMDes in villages lacking them or by revitalising dormant BUMDes. Challenges in village financial management underscore the necessity for more transparency and accountability in planning and supervision procedures to bolster public trust in the management of community funds. While abundant local potential offers a robust basis, harnessing this potential is challenging without competent management help. Consequently, the approach to enhance BUMDes must be executed in a cohesive manner, encompassing supporting policies, transparent governance, optimal utilisation of local resources, and the augmentation of human resource capability. This synergy will enable BUMDes to serve as a catalyst for sustainable economic growth in villages while upholding the ideals of good governance at the local level.

## CONCLUSIONS

The administration of village funding in Bireuen Regency exhibits significant promise alongside intricate obstacles. The economic potential, particularly in agriculture, marine, and tourist sectors, offers villages the opportunity to establish viable companies through Village-Owned Enterprises (BUMDes). Data indicates that while the quantity of BUMDes has consistently risen year, the disparity between the total number of villages and the number of operational BUMDes remains significant. This condition signifies that the primary issue pertains not merely to the number of BUMDes established, but also to the quality and sustainability of their management. The optimisation of BUMDes in Bireuen serves a strategic function as a catalyst for the village economy, yielding advantages such as enhanced village revenue, employment creation, and the fortification of community economic autonomy. Nonetheless, significant issues persist, especially regarding village fund administration, planning misaligned with requirements, inadequate transparency, and restricted human resource capabilities. Consequently, the enhancement of BUMDes in Bireuen Regency necessitates the implementation of a cohesive strategy encompassing the formulation of robust business strategies, capacity development via training and mentorship, and transparent, responsible oversight. Active community engagement is essential for ensuring that BUMDes operate effectively as collective companies that deliver equal advantages. By implementing these measures, BUMDes in Bireuen can evolve into pivotal tools for attaining sustained rural community welfare and exemplifying the implementation of good governance principles at the village level.

## Research Implications

This study's results have significant ramifications for policy, village governance, community economics, and academic research advancement. From a policy standpoint, it is essential to enhance rules and bolster local government support to guarantee that each village in Bireuen Regency establishes and activates a Village-Owned Enterprise (BUMDes) as a catalyst for the local economy. The Bireuen Regency Government and the Aceh Provincial Government are anticipated to formulate incentive programmes, provide technical assistance, and establish a robust monitoring system to ensure that the handling of village funds is transparent, responsible, and adheres to the principles of good governance. These findings underscore the necessity for village governments to utilise village funds effectively, prioritising key sectors such as agriculture—specifically rice, soybeans, and corn—alongside fisheries and local products like banana chips. This should be achieved through the implementation of professional management, robust business planning, and training for BUMDes administrators to enhance the competitiveness and sustainability of village enterprises. The optimisation of BUMDes directly

impacts the community's economy by generating employment opportunities, enhancing familial economic resilience, and decreasing unemployment via the management of agricultural potential and the processing of value-added local products. This research academically contributes by facilitating quantitative studies and field research that evaluate the efficacy of BUMDes programmes, including their effects on community income, employment rates, and the impact of social and cultural factors on the effective management of BUMDes in Bireuen. This research substantiates that BUMDes-based village fund management serves not only as a tool for economic development but also as a mechanism for community empowerment and enhancement of village governance, enabling Bireuen District to evolve into a self-sufficient, competitive, and sustainable agricultural and village economy hub.

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