

RINGKASAN

Penelitian ini membahas peran penting Pemerintah Desa dalam meningkatkan perekonomian masyarakat melalui pembentukan Badan Usaha Milik Desa (BUMDes). Data pertumbuhan jumlah BUMDes di Indonesia dari tahun 2015 hingga 2022 menunjukkan peningkatan signifikan. Provinsi Jawa Tengah memiliki jumlah BUMDes terbanyak ketiga di Indonesia. Kabupaten Wonosobo, Jawa Tengah, dengan Desa Tlogo sebagai contoh yang memiliki BUMDes pengelolaan wisata alam Bukit Seroja. Meskipun kontribusinya terhadap Pendapatan Asli Desa (PADes) belum signifikan, BUMDes memberdayakan masyarakat dan membuka lapangan pekerjaan. Pendapatan Desa Tlogo dari unit usaha tersebut dipengaruhi oleh bantuan dari pemerintah, termasuk APBN dan Dana Desa. Meskipun terjadi penurunan PADes pada tahun 2021 akibat pandemi, pendapatan kembali meningkat pada tahun 2022 dan 2023. Penelitian ini bertujuan untuk menganalisis pengelolaan BUMDes Sumber Makmur di Desa Tlogo, yang dianggap belum optimal.

Penelitian ini dilakukan di Desa Tlogo Kecamatan Garung Kabupaten Wonosobo. Penelitian ini menggunakan metode yang digunakan dalam penelitian ini adalah dengan pendekatan kualitatif. Berdasarkan penelitian ini, pengelolaan wisata Bukit Seroja oleh BUMDes Sumber Makmur terlihat telah menerapkan sebagian besar prinsip-prinsip pengelolaan BUMDes dari prinsip kooperasi, partisipatif, emansipatif, transparan, akuntabel, dan sustainable.

Hasil penelitian ini membahas mengenai pengelolaan BUMDes Sumber Makmur Desa Tlogo. Prinsip kooperatif telah diwujudkan melalui kerjasama dengan Pemerintah Desa, masyarakat, swasta, dan instansi terkait. Prinsip partisipatif tercermin dari keterlibatan aktif pengurus BUMDes dalam menjalankan tugas pokok dan fungsi, serta partisipasi antusias masyarakat Desa Tlogo dalam kegiatan BUMDes, mencakup pengelolaan wisata, air bersih, dan penjualan produk hasil produksi. Prinsip emansipatif diimplementasikan dengan memberikan peran sesuai kompetensi, menjadikan operasional BUMDes sepenuhnya dikelola oleh masyarakat desa tanpa memandang latar belakang perbedaan. Prinsip transparansi tercermin dari pelaporan rutin hasil kegiatan kepada semua pihak, evaluasi kinerja oleh Pemerintah Desa, dan penerapan akuntabilitas melalui laporan pertanggungjawaban yang menggunakan aplikasi Microsoft Excel. Namun, terdapat tantangan pada prinsip sustainable, di mana perencanaan jangka panjang untuk pengelolaan dan perekonomian desa perlu ditingkatkan. Meskipun BUMDes merintis Unit Simpan-Pinjam, belum ada rencana matang terkait pembangunan berkelanjutan di wisata Bukit Seroja. Hambatan, seperti sumber daya manusia yang belum memadai, dana terbatas, dan dampak pandemi COVID-19, memerlukan langkah konkret untuk peningkatan pelatihan SDM, penggalangan dana, dan perencanaan berkelanjutan demi memastikan keberlanjutan BUMDes Sumber Makmur.

Kata Kunci: BUMDes, Pengelolaan Desa Wisata, Kabupaten Wonosobo.

SUMMARY

This research discusses the important role of the Village Government in improving the community's economy through the formation of Village-Owned Enterprises (BUMDes). Data on the growth of the number of BUMDes in Indonesia from 2015 to 2022 shows a significant increase. Central Java Province has the third largest number of BUMDes in Indonesia. Wonosobo Regency, Central Java, with Tlogo Village as an example which has a BUMDes managing the Seroja Hill natural tourism. Even though their contribution to Village Original Income (PADes) is not yet significant, BUMDes empowers the community and creates employment opportunities. Tlogo Village's income from this business unit is influenced by assistance from the government, including the APBN and Village Funds. Even though there was a decrease in PADes in 2021 due to the pandemic, income increased again in 2022 and 2023. This research aims to analyze the management of BUMDes Sumber Makmur in Tlogo Village, which is considered not yet optimal.

This research was conducted in Tlogo Village, Garung District, Wonosobo Regency. This research uses the method used in this research, namely a qualitative approach. Based on this research, the management of Bukit Seroja tourism by BUMDes Sumber Makmur appears to have implemented most of the principles of BUMDes management from cooperative, participatory, emancipatory, transparent, accountable and sustainable principles.

The results of this research discuss the management of BUMDes Sumber Makmur Tlogo Village. The cooperative principle has been realized through collaboration with the Village Government, community, private sector and related agencies. The participatory principle is reflected in the active involvement of BUMDes administrators in carrying out their main tasks and functions, as well as the enthusiastic participation of the Tlogo Village community in BUMDes activities, including tourism management, clean water, and sales of manufactured products. The emancipatory principle is implemented by assigning roles according to competence, making BUMDes operations fully managed by village communities regardless of their different backgrounds. The principle of transparency is reflected in routine reporting of activity results to all parties, performance evaluation by the Village Government, and implementation of accountability through responsibility reports using the Microsoft Excel application. However, there are challenges to sustainable principles, where long-term planning for village management and economy needs to be improved. Obstacles, such as inadequate human resources, limited funds, and the impact of the COVID-19 pandemic, require concrete steps to increase human resource training, fundraising, and sustainable planning to ensure the sustainability of BUMDes Sumber Makmur.

Keywords: BUMDes, Tourism Village Management, Wonosobo Regency.