

Managing Human Resource at Warung Kopi BUMDes Wukirsari

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Abstract

BUMDes Wukirsari faces several significant challenges. One of the main problems is the lack of qualified human resources, which impacts the performance of each business unit. Furthermore, limited welfare benefits for the management team also impacts their overall performance and motivation. This study used a qualitative method with direct fieldwork. The data collection technique used was observation. The results of this study clearly indicate a lack of evaluation conducted by the BUMDes Wukirsari. To further improve BUMDes Wukirsari, the following are some suggestions and recommendations: financial reports need to be made more detailed and submitted formally in a forum (for example, every semester) to the Supervisory Board, Village Government, and Village Consultative Body (Bamuskal); it is necessary to increase the number of members for each Head of Business Unit; the BUMDESMART program needs to be re-evaluated, especially its marketing strategy, to ensure that the set targets are achieved; and there is a need to increase the number of supervisors, as well as hold regular meetings between the Supervisory Board, Operational Implementers, and Village Government, either monthly or bi-monthly, which can be scheduled by the BUMDes.

Keywords: *BUMDes; Business Development; Business Strategy; Human Resource; Financial Report.*

I. INTRODUCTION

The Village-Owned Enterprise (BUMDes) is actually mandated by Law No. 32 of 2004 on Village Governance (and even earlier by Law No. 22 of 1999) as well as Government Regulation (PP) No. 71 of 2005 on Villages. In Law No. 32 of 2004, Article 213 paragraph (1) states that “Villages may establish Village Business Units according to the village’s potential and needs. It is also stated that the establishment of BUMDes aims, among other things, to increase the Village Original Revenue (PADes). Saragi (2004), in his book, mentions five objectives for forming BUMDes, such as:

- a. Improving the village’s financial capability
- b. Developing community enterprises to alleviate poverty
- c. Encouraging the growth of community businesses
- d. Providing social security
- e. Providing services for the village community

BUMDes serves as a pillar of economic activity in the village, functioning both as a social institution and a commercial institution. As a social institution, BUMDes supports community

interests through its contributions in providing social services. As a commercial institution, BUMDes aims to generate profit by offering local resources (goods and services) to the market. In conducting its business, the principles of efficiency and effectiveness must be prioritized.

According to Hisyam (2021), his research found that BUMDes Ciaro plays a significant role in improving the economy of Ciaro Village. This is also supported by the findings of Sidik (2020), who stated that BUMDes can play an effective role in improving the rural economy by developing local MSMEs through enhanced branding and expanded marketing reach of their products.

Several previous studies provide valuable insights into the development and challenges of BUMDes in Indonesia. Purnomo et.al (2021) highlighted that community empowerment through BUMDes goes well through the stages of awareness, training, mentoring and evaluation and has several business units such as trading, LPG bases, digital services, finance and financing. In a study by Zulpan e.t. (2025), it was emphasized that digital transformation significantly improves the operational efficiency and service quality of BUMDes. These findings align with the current development path taken by BUMDes Wukirraya, particularly regarding digitalization, collaboration, and transparency. Hidayat et.al (2022) states that in Tajaumriyah village and the role of BUMDes as a driving force in the formation of village economy, organizational management and entrepreneurship will be established.

II. METHODS

This study employs a qualitative research method. The aim of this research is to examine the performance of BUMDes Wukirsari over the years. This research was conducted at BUMDes Wukirsari, located in Manggung, Wukirsari, Imogiri District, Bantul Regency, Special Region of Yogyakarta. The sampling technique used in this study is purposive sampling. This research is expected to provide input for BUMDes Wukirsari on how to manage its business units, particularly in the management of its human resources.

III. RESULT AND DISCUSSION

To achieve its goals, BUMDes Wukirsari has undertaken various initiatives to develop its business units. These include the implementation of digital marketing strategies, the establishment of Standard Operating Procedures (SOPs) for each business unit, regular meetings and coordination among the management team, and other improvements. In August 2024, BUMDes Wukirsari officially launched a new business unit called BUMDESMART, a souvenir shop that showcases and sells products from local MSMEs (Micro, Small, and Medium Enterprises) in Wukirsari. Furthermore, in December 2024, the Warkop Pojok restaurant unit underwent a renovation to expand its space. This renovation indicates positive growth, both in terms of revenue and the benefits provided to the community.

Despite these developments, several challenges remain. One of the main issues is the shortage of qualified human resources, which affects the performance of each business unit. Additionally, limited welfare and compensation for the management team have also impacted their performance. To address these issues, BUMDes Wukirsari plans to strengthen and expand the capital base of its existing business units to support further growth and maximize profits. The hope for 2025 is that BUMDes Wukirsari's business units will continue to grow and develop, ultimately improving the welfare of the management team and contributing to the village's locally-generated revenue

(PADes).

Over the past year, the Supervisory Board has observed that the Operational Executives of BUMDes have made maximum efforts in carrying out their duties. We would like to express our highest appreciation and gratitude for their hard work throughout the year. The Supervisory Board has thoroughly reviewed the reports submitted by the Operational Executives. Based on our assessment of the financial reports, we find them to be fairly well-prepared. In general, the performance of the Operational Executives has been commendable; however, there is still room for improvement to ensure that BUMDes Wukirsari can contribute even more to the village's locally-generated income (PADes) and create more job opportunities for the residents of Wukirsari.

In managing its business activities, BUMDes Wukirraya Wukirsari adheres to the principles of Good Corporate Governance (GCG), which include:

1. Transparency

Before making any decisions, coordination is always conducted with the Advisors, Supervisors, and management team members, especially when determining policies to be implemented. This is to maintain openness in all activities. In addition, cash flow reports are regularly submitted to the Advisors or Supervisors. The community is also informed about the development of BUMDes Wukirraya Wukirsari's assets.

2. Independence

The independence of BUMDes Wukirraya's management is upheld through three key working principles:

a) Enhancing Competence

Continuous efforts are made to increase knowledge related to BUMDes management in order to carry out activities optimally.

b) Strengthening Collaboration

To expand the business, the management strives to establish mutually beneficial partnerships with various parties.

3. Accountability

BUMDes Wukirraya Wukirsari serves as a locomotive for rural economic development, community empowerment, and as a source of Village Original Revenue (Pendapatan Asli Desa, PADes), which is reinvested into village development. Regular coordination with the Village Head (as the Advisor) and the submission of financial and activity reports reflect the management's commitment to accountability.

4. Responsibility

The responsibilities of BUMDes management align with prevailing laws and healthy corporate principles to ensure the sustainability and effectiveness of operations. In addition to periodic reporting to the Village Head or Commissioner, an annual accountability report is prepared at the end of each fiscal year. This report serves both as a form of responsibility and as an evaluation tool for the activities carried out by BUMDes Wukirraya.

5. Fairness

The operations of BUMDes Wukirraya Wukirsari are carried out fairly, meaning all business activities are conducted in accordance with existing regulations. Nothing is fabricated or manipulated; all activities are real and transparent.

The current human resources (HR) of BUMDes Wukirraya are considered to be of good

quality, as they possess strong educational backgrounds and relevant experience, including graduates from vocational high schools (SMK) and bachelor's degree (S1) holders. According to Andrini, et.al. (2024) in their research found that the management of BUMDes Taiba Smart immediately added business units through the natural potential of the village so that BUMDes could significantly increase its role. So this socialization does not only involve providing material. Therefore, it is essential to improve the education and training of BUMDes Wukirsari's management so that they are capable not only of providing raw materials, but also of engaging in the production process. Then according to Rusdiyanti (2024) says that factors that influence development such as budget factors: which affect the lack of budget funds, human resource (HR) factors: which indicate that there are BUMDes Mandiri Harjo administrators who hold concurrent positions, facility factors: which until now BUMDes Mandiri Harjo does not have an office or secretariat and Natural Resource (SDA) potential factors: which utilize land and assets in the village.

Development of BUMDES enterprises and detailed business progress, such as:

1. Development of the Resto Unit

Warkop Pojok BUMDes (BUMDes Corner Coffee Shop) is located within the Wukirsari Village Office complex. The development of this unit has been remarkable, as evidenced by the increasing number of customers ranging from students, the general public, to village officials. Additionally, numerous local MSMEs and residents have entrusted their products to be sold at Warkop Pojok BUMDes. Currently, around 25 MSMEs partner with us by supplying snacks and food products. The operational hours are from 08:30 AM to 04:30 PM, and the unit employs one staff member. Another notable development is the expansion of the shop space to 4x4 meters, which allows for more products and menu items to be added, including contributions from new MSME partners. As for the catering unit, BUMDes Wukirsari currently collaborates with around 10 local partners from the Wukirsari community. However, in 2024, catering revenue has declined compared to previous years, mainly due to a decrease in orders, particularly from the village government. One of the key challenges is that our customer base remains concentrated around the Village Office, and there is still limited support from the village in utilizing BUMDes' catering services.



Figure 1.

2. 3kg LPG Gas Distribution Unit

Based on our contract with PT Rapi Jali, BUMDes Wukirsari receives a quota of 280 cylinders of 3kg LPG per month, or 70 cylinders per week. These cylinders are distributed to residents and local MSMEs within the Wukirsari area. The selling price is Rp 18,000 per cylinder, in accordance with the Governor's HET regulation, while the purchase price from the supplier is Rp 15,450 per cylinder.

3. Development of the Tourism Unit

The development of Embung Wukirsari tourism in 2024 has faced obstacles due to pending permits from the central government. The handover from the Public Works (PU) department to BBWSO Yogyakarta had not yet been completed, which restricted efforts to develop and utilize the area fully. The only feasible activity so far has been maintaining and utilizing the parking area for specific events, in collaboration with local youth who help manage the site. Fortunately, at the end of 2024, the permit for the embung was finally approved, providing hope for better utilization and development in 2025.

4. Development of the Bumdesmart Unit

The Bumdesmart unit has shown steady progress. Initially serving only one or two customers per day, it has gradually seen an increase in daily visitors and sales revenue. This growth is also supported by the fact that Bumdesmart supplies daily needs for Warkop Pojok BUMDes, which contributes to consistent daily income and further boosts the unit's performance.

According to Fitriyah et.al (2024) the role of BUMDes can run well because of good coordination between management, members and the community, supportive views, diverse snacks and good service are supporting internal factors, and external factors come from the availability of land used to build villages. The adoption of integrated service systems positions BUMDes to compete effectively within the industrial sector, especially in addressing the demands and challenges of the Industry 4.0 era. According to Tarlani et al., by exploring the criteria and indicators across six dimensions (1) policy, planning, and research and development; (2) human resource governance; (3) financial and secretarial governance; (4) production governance; (5)

logistics and warehousing governance; and (6) sales and marketing governance—villages can more easily assess the position of their BUMDes and be guided in anticipating future strategic steps. In a broader context, this study is expected to serve as a long-term model for measuring BUMDes governance across Indonesia, under the direction of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration.

Furthermore, based on the findings of Syafitri (2023) research, the implementation of a "Collaborative Governance" model is recommended as an effort to activate and optimize the role of BUMDes in developing MSMEs. Cooperation, commitment, mutual understanding, and joint target setting are key components in driving this development forward. In addition to business collaborations, BUMDes Wukirsari has also engaged in non-business partnerships, such as through community service programs (KKN) from various universities. These efforts are aimed at reinforcing and expanding their business operations.

IV. CONCLUSION

To further improve BUMDes' performance, the Supervisory Board would like to offer the following suggestions and recommendations:

1. The financial reports should be made more detailed and comprehensive.
2. Reports should be formally presented in a forum (at least every semester) involving the Supervisory Board, Village Government, and Bamuskal.
3. Each business unit should consider adding more staff to support the heads of the units.
4. BUMDESMART should be reevaluated, especially in terms of marketing strategies, to better align with its initial targets.

This study underscores the importance of strengthening governance in BUMDes through the appointment of additional Supervisory Board members and the institutionalization of regular meetings with Operational Executives and the Village Government. Integrating these practices into BUMDes' formal agenda contributes not only to operational efficiency but also offers a theoretical novelty by extending governance and accountability frameworks into the context of village-owned enterprises. Moreover, the emphasis on formal communication with the Bamuskal and Village Government regarding BUMDes' assets provides an additional layer of theoretical insight, illustrating how asset transparency and inter-institutional coordination can reinforce community-based organizational models. These contributions highlight both the practical impact and academic significance of this study.

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development of BUMDes and community empowerment.

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