Implementation of the Village-Owned Enterprise (BUMG) Program
Gampong Lancang Barat Dewantara District, North Aceh Regency

Abstract
The Gampong-Owned Enterprises program is precisely in Gampong Lancang Barat, Dewantara District, North Aceh Regency. BUMG is one form of strategy to mobilize the economic sector and community empowerment, especially in Gampong. This BUMG is named BUMG Makmue Beusaree and currently there are two types of businesses that are still running, namely tent rental and ADG Printing located in Tambon Baroh Village, Krueng Geukueh. This research method uses a qualitative approach descriptive type of analysis and uses the theory of policy implementation proposed by Edward III which focuses on communication and resources. The phenomenon that occurs is related to the obstacles that hinder the BUMG program, including the lack of human resources who have expertise and the lack of communication and special socialization that makes the development of BUMG not optimal and has not been able to develop a wide range of community economic empowerment through the BUMG program, thus causing community participation to reduce its contribution. The results showed that the implementation of the BUMG program has been running conceptually, this is indicated by the benefits resulting from the BUMG program can increase the original income of Lancang Gampong Barat, the obstacle is the lack of community participation to contribute due to a lack of understanding of the program caused by a lack of socialization and coordination this makes its implementation not optimal, thus making the BUMG program unable to absorb a lot of labor or human resources from the Lancang Gampong Barat community. The village government must be able to assess the quality of the community for their abilities and create programs that are in accordance with the potential of the village so that the objectives of the BUMG program will be carried out properly.

Keywords: Implementation, Program, BUMG

Introduction
Basically, public policy is a form of government intervention to solve all problems within the scope of aspects of community life, public policy as an effort to solve, reduce, and prevent all aspects that cause adverse effects from problems that exist in society as a policy target, on the other hand, a public policy can become an innovation and recommendation if its implementation is carried out with directed action.

Policy implementation is essentially a dynamic process, where policy implementation carries out an activity or activity, so that in the end it will get a result that is in accordance with the goals or objectives of the policy itself (Agustino, 2008: 139). Policy achievement cannot be separated from indicators that can assess the success of policy implementation, as according to Edward III’s theory which is a factor in the success of policy implementation there are four indicators, namely communication, resources, disposition, and bureaucratic structure. Indirectly, public policy can be seen from two different sides because public policy can create situations and public policy can also be created by situations.

One of the policy programs that aims to prosper the community, especially in the village area, is the implementation of the Gampong Owned Business Entity or BUMG program. As one of the institutions to improve the village economy, BUMG managers must have good abilities in managing the businesses that are implemented in order to improve the village economy and assets and optimize village community empowerment in planned programs. Village / Village-Owned Enterprises are a form of manifestation in increasing productivity, empowerment and utilization of village potential both naturally and artificially.
According to Law No. 6 of 2014 and North Aceh Regent Regulation No. 48 of 2019, a Village or Gampong-Owned Enterprise is a business entity in the village. Capital owned by the village consists of capital participation and separated village assets.

Village-owned enterprises should be viewed as a process that includes basic changes to social structures, community attitudes, and existing institutions, while still pursuing accelerated economic growth. Lancang Barat Village, Dewantara Sub-district, North Aceh District is one of the villages that implements government policies for the purpose of welfare and improving the Gampong economy. BUMG Gampong Lancang Barat was established in 2016 under the name BUMG Makmue Beusaree and officially incorporated in 2022. There are two types of business units running at BUMG Makmue Beusaree for now, namely teratak or tent rental and ADG Printing unit. The implementation of the BUMG Makmue Beusaree program cannot be said to be optimal because there are still several factors that make the implementation of the BUMG program not in line with the expected objectives.

Some of the factors that cause the implementation of the BUMG program to not run optimally are due to the lack of communication and special socialization between implementers and policy targets about the direction of BUMG development, as well as resource problems both human resources, funds, and infrastructure facilities that make the BUMG program not optimally developed and the objectives of the BUMG program cannot be implemented all of them, especially for community economic empowerment.

Literature Review
Definition of Policy Implementation
Implementation is an action taken after a policy is determined. Implementation is a way for a policy to achieve its goals (Mulyadi, 2015: 45). Implementation boils down to activity, action, action, or the mechanism of a system. Implementation is not just an activity, but a planned activity and to achieve activity goals (Usman, 2002: 170).

Implementation refers to actions to achieve the goals set out in a decision. This action seeks to transform these decisions into operational patterns and try to achieve major or minor changes as previously decided (Mulyadi, 2015: 12). Implementation is an expansion of activities that adjust the interaction process between goals and actions to achieve them and requires an effective network of implementers, bureaucracy (Setiawan, 2004: 39).

The meaning of policy implementation according to Lester and Stewart in Winarno (2007: 144), explains that policy implementation is widely viewed as having the meaning of implementing laws where various actors, organizations, procedures and techniques work together to carry out policies in an effort to achieve policy objectives or programs.

Furthermore, Van Meter and van Horn in (Winarno: 2007) understand policy implementation as actions taken by individuals or government or private groups directed at achieving the objectives set out in previous policy decisions. This action includes efforts to transform decisions into operational actions within a certain period of time and in order to continue efforts to achieve major and minor changes determined by policy decisions.

According to Islamy in Azam (2010: 27), policy makers not only want to see their policies implemented by the community, but also want to know how far the policy has had positive and negative consequences for the community. It can be understood that policy implementation is a process of implementing policies that will always be related to strategies, goals, and actions that need appropriate calculations and directions because a policy will be implemented and the impact of the policy, good or bad, will be felt directly by the community.

Elements of Policy Implementation
According to Tachjan (2006: 26) explains the elements of policy implementation that absolutely must exist, namely as follows:

1. Implementing Element. Policy implementers are parties who carry out policies consisting of determining organizational goals and objectives, analyzing and formulating organizational policies and strategies, decision making, planning, programming, organizing, mobilizing people, implementing operations, supervising and assessing.
2. Implemented Program. A program is a comprehensive plan that describes the resources to be used and is integrated into one unit. The program describes objectives, policies, procedures, methods, standards and budgets.
3. Target Group. Characteristics possessed by target groups such as: group size, gender, education level, experience, age and socio-economic conditions affect the effectiveness of implementation.

Stages of Policy Implementation According to (Mulyadi, 2015: 13) the operational stages of implementing a policy are as follows:

a) Interpretation Stage
This stage is the elaboration of an abstract and very general policy into policies or actions that are managerial and operational in nature.
b) Organizing Stages
The first activity of this stage is determining the policy implementer. After the policy implementer is determined, a policy fixed procedure is carried out. Policy fixed procedures consist of standard operating procedures (SOPs) or minimum service standards (MSS). The next step is determining the amount of the cost budget from the source of financing. Furthermore, the determination of policy implementation management is realized in determining the leadership pattern and coordination of implementation. After that, a policy implementation schedule is prepared to clarify the time count for policy implementation.

Policy Implementation Theory
Policy implementation theory is a framework for analyzing the policy implementation process as a tool to describe the situations and conditions that occur after the policy is enacted, so that the behavior that occurs in it can be explained. One example of policy implementation theory is put forward by George C. Edward III in Mulyadi (2018: 68) suggests that there are 4 (four) variables that affect policy implementation, namely as follows: communication, resources, disposition and bureaucratic structure. These four components determine the success and failure of policy implementation.

Definition of Program
According to Hans Hochholzer in E Hetzer (2012: 11), a program is a collection of real, systematic, and integrated activities carried out by one or several government agencies in the context of cooperation with the private sector and the community in order to achieve the set goals and means. Usually a program includes all activities under the same administrative unit, or interdependent and complementary goals, all of which must be implemented simultaneously or sequentially (Muhaimin et al, 2009: 349).

A program is a type of plan that is clear and concrete because it includes goals, policies, procedures, budgets, and predetermined implementation times (Hasibuan, 2006: 72). Meanwhile, Joan L. Herman quoted by Farida (2008: 9) suggests the definition of a program as "everything that is done by someone in the hope that it will bring results or influence. More complete again.

In addition, the definition of a program is also contained in Law of the Republic of Indonesia Number 25 of 2004 concerning the National Development Planning System, which states that a program is a policy instrument containing one or more activities carried out by government agencies/institutions to achieve goals and objectives and obtain budget allocations or community activities coordinated by community agencies.

In the process of implementing a program, it can actually be successful, less successful, or fail altogether when viewed from the form of results achieved or outcomes. Because in the process, various elements come into play and can be seen whose influence is both supportive and inhibitory to the achievement of a program's goals.

Definition of Gampong-Owned Enterprises
According to the Center for the Study of the Dynamics of Development Systems (2007), Village-Owned Enterprises (BUMDes) are village business institutions managed by the community and village government in an effort to strengthen the village economy and are formed based on the needs and potential of the village. Furthermore, it has been explained in the Minister of Home Affairs Regulation No. 39/2010 on Village-Owned Enterprises in article 1 paragraph (6) that BUMDes/BUMG is a village business formed/established by the village government whose capital ownership and management are carried out by the village government and the community.

According to Article 78 of Government Regulation No. 72/2005 on villages, it is stated that in order to increase community and village income, the village government establishes Village-Owned Enterprises in accordance with the needs and potential of the village (paragraph 1). The establishment of Village-Owned Enterprises is stipulated in village regulations with the laws and regulations (paragraph 2), the form of village-owned enterprises as referred to in (paragraph 1) must be a legal entity (paragraph 3).

Quoted in the BUMDes guidebook published by the Ministry of National Education (2007:6) that BUMDes can be established in accordance with the needs and potential of the village. What is meant by "village needs and potential" are:

a. The needs of the community, especially in fulfilling basic needs;
b. Available village resources that have not been optimally utilized, especially village wealth, and there is demand in the market;
c. Available human resources capable of managing the business entity as an asset driving the community's economy;
d. The existence of business units that are economic activities of community members that are partially managed and less accommodated.

BUMDes is a vehicle for running businesses in the village. What is meant by "village business" is a type of business that includes village economic services such as:
1. Financial services, land and water transportation services, village electricity, and other similar businesses;
2. Distribution of nine village economic staples;
3. Trading of agricultural products including food crops, plantations, livestock, fisheries, and agribusiness;
4. Industry and folk crafts.

As one of the economic institutions operating in rural areas, BUMDes must be different from economic institutions in general. This is intended so that the existence and performance of BUMDes can make a significant contribution to improving the welfare of villagers. Technically, Villages can establish BUMDes by considering, 1) Village Government and/or Village community initiatives; 2) potential of Village economic businesses; 3) natural resources in the Village; 4) human resources capable of managing BUMDes; and 5) capital participation from the Village Government in the form of financing and Village assets that are submitted to be managed as part of the BUMDes business.

The purpose of Gampong-Owned Enterprises
Quoted in the BUMDes guidebook published by the Ministry of National Education (2007:5) the establishment and management of Village-Owned Enterprises (BUMDes) is a manifestation of village productive economic management that is carried out cooperatively, participatory, emancipative, transparent, accountable, and sustainable. Therefore, serious efforts are needed to make the management of these business entities run effectively, efficiently, professionally and independently.

The main objectives of establishing BUMDes/BUMG are as follows:
1. Improving the village economy;
2. Increase the village's original income;
3. To increase the processing of village potential in accordance with the needs of the community;
4. Become the backbone of rural economic growth and equity.

Other objectives of establishing BUMDes based on the Minister of Villages, Disadvantaged Regions, and Transmigration Regulation No. 4 of 2015 article 3 are as follows:
a. Improve the village economy;
b. Optimizing village assets for the benefit of village welfare;
c. Develop business cooperation plans between villages and/or third parties;
d. Creating market opportunities and networks that support public services;
e. Opening up employment opportunities;
f. Improving community welfare through the improvement of public services, growth and equitable distribution of the village economy;
g. village community income and village own-source income.

Principles of Management of Gampong-Owned Enterprises
BUMG management must be managed professionally and independently so that competent people are needed to manage it. As an institution that is also required to make a profit, there is certainly a mechanism that must be adhered to by BUMG managers in collaborating with other parties.

Quoted in the BUMDes Guidebook published by the Ministry of National Education (2007:13). The principles of BUMDes/BUMG management are important to elaborate on so that they can be perceived in the same way by the village government, members (capital participants), BPD, kabupaten government, and the community. There are 6 (six) principles in managing BUMDes, as follows:
1. Cooperative, all components involved in the BUMDes must be able to cooperate well for the development and survival of the business.
2. Participative, all components involved in the BUMDes must be willing to voluntarily or be asked to provide support and contributions that can encourage the progress of the BUMDes business.
3. Emancipative, all components involved in the BUMDes must be treated equally regardless of class, ethnicity, and religion.
4. Transparent, activities that affect the interests of the general public must be known by all levels of society easily and openly.
5. Accountable, all business activities must be accountable technically and administratively.
6. Sustainability, business activities must be able to be developed and preserved by the community in the BUMDes container.

According to Chabib Sholeh in La Suhu (2020: 4) In addition to the principles of empowerment and decentralization, the formation and management of BUMDes must be carried out based on:
1. The principle of volunteerism, meaning that a person's involvement in empowerment activities through BUMDes activities must be carried out without coercion, but on the basis of his own desire driven by the need to improve and solve his perceived life problems.
2. The principle of equality, meaning that all stakeholders involved in BUMDes have an equal position and position, no one is elevated and no one is demeaned.
3. The principle of deliberation, meaning that all parties are given the right to express their ideas or opinions and respect each other's differences of opinion. In making decisions, deliberation must be carried out to reach consensus.
4. The principle of openness, in this case everything that is done in BUMDes activities is done openly, so as not to arouse suspicion, and foster mutual trust, honesty and mutual care for each other.

Research Methods
Methodologically, this research uses a qualitative approach with descriptive analysis type. Qualitative research is research that intends to understand phenomena about what is experienced by research subjects such as behavior, perceptions, motivations, actions, etc., holistically, and by means of descriptions in the form of words and language, in a special natural context and by utilizing various natural methods (Moleong, 2012: 6). This research is located in Gampong Lancang Barat, Dewantara District, North Aceh Regency, in this study the data sources used are primary and secondary data sources, and related data collection techniques, namely observation, interviews, documentation and literature.

In this study there were 9 informants to assist the author in finding all information related to the phenomenon of the problem and determined using purposive sampling technique. This technique is a sampling technique with certain considerations and allows qualitative response data collection to produce the right understanding and effective results. Purposive is determined based on the criteria possessed by the informant himself, such as status, position, level of education, and competence (Saleh, 2016: 180). The data analysis techniques used in this research are data reduction, data presentation, and conclusion drawing (Sugiono, 2018: 247).

Results and Discussion
Based on the results of observations and interviews, the results of the research can be described which are then linked to the Grand Theory of policy implementation described by Edward III, in this study only focused on communication and resources.

a. Communication
In terms of communication, between the village apparatus and the community of Gampong Lancang Barat is considered to have gone well and there are no special problems, but for special communication related to the development of BUMG is considered still lacking, this is due to the lack of socialization of the BUMG program from the BUMG management and the community of Gampong Lancang Barat itself does not participate if a meeting is held about the development of BUMG. This is what makes the development of BUMG not so widespread, even some people do not know about the business that is being run by Gampong.

b. Human Resources
The human resource factor is one of the factors that make the development of BUMG Makmue Beusaree not optimal, the community lacks special expertise with the ongoing business fields such as in the field of printing, the lack of professional human resources needed for wider development in business operations makes the BUMG business of the printing unit that is still running cannot be developed, even though in terms of profit this printing business has been able to increase PAG Lancang Barat because this business has a much greater profit than the tent rental business.
c. Financial Resources

In terms of financial resources, the profit from the ADG Printing unit in 2022 has not been able to reach the target, while the tent rental unit is stable. The profits obtained from the BUMG Makmue Beusaree program cannot be used to develop new businesses and are still temporarily in the village treasury.

Table 1.1
ADG Printing Business Unit Recapitulation Year 2022

<table>
<thead>
<tr>
<th>No</th>
<th>Bulan</th>
<th>Pendapatan</th>
<th>Pengeluaran</th>
<th>Keterangan</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Januari</td>
<td>Rp. 21.000.000</td>
<td>Rp. 58.667.183</td>
<td>-37.667.183</td>
</tr>
<tr>
<td>3.</td>
<td>Maret</td>
<td>Rp. 89.558.669</td>
<td>Rp. 100.050.877</td>
<td>-10.492.218</td>
</tr>
<tr>
<td>4.</td>
<td>April</td>
<td>Rp. 70.126.000</td>
<td>Rp. 52.545.881</td>
<td>17.580.119</td>
</tr>
<tr>
<td>6.</td>
<td>Juni</td>
<td>Rp. 88.453.050</td>
<td>Rp. 84.040.000</td>
<td>4.413.050</td>
</tr>
<tr>
<td>7.</td>
<td>Juli</td>
<td>Rp. 61.035.000</td>
<td>Rp. 68.636.534</td>
<td>-7.601.534</td>
</tr>
<tr>
<td>10.</td>
<td>Oktober</td>
<td>Rp. 56.571.250</td>
<td>Rp. 57.441.855</td>
<td>-870.605</td>
</tr>
<tr>
<td>11.</td>
<td>November</td>
<td>Rp. 80.564.840</td>
<td>Rp. 58.144.345</td>
<td>22.420.495</td>
</tr>
<tr>
<td>12.</td>
<td>Desember</td>
<td>Rp. 89.180.400</td>
<td>Rp. 53.905.722</td>
<td>35.274.678</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>Rp. 838.101.589</strong></td>
<td><strong>Rp. 789.455.162</strong></td>
<td><strong>Keuntungan: Rp. 123.139.024</strong> <strong>Kekurangan: Rp. 74.492.637</strong></td>
</tr>
</tbody>
</table>

| Laba | Rp. 48.646.427 |

Table 1.2
Recapitulation of Tent Rental Units in 2022

<table>
<thead>
<tr>
<th>No</th>
<th>Bulan</th>
<th>Pendapatan</th>
<th>Pengeluaran</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Januari</td>
<td>Rp. 890.000</td>
<td>Rp. 800.000</td>
</tr>
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<td>2.</td>
<td>Februari</td>
<td>Rp. 440.000</td>
<td>Rp. 150.000</td>
</tr>
<tr>
<td>3.</td>
<td>Maret</td>
<td>Rp. 720.000</td>
<td>-</td>
</tr>
<tr>
<td>4.</td>
<td>April</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5.</td>
<td>Mei</td>
<td>Rp. 380.000</td>
<td>-</td>
</tr>
<tr>
<td>6.</td>
<td>Juni</td>
<td>Rp. 790.000</td>
<td>Rp. 100.000</td>
</tr>
<tr>
<td>7.</td>
<td>Juli</td>
<td>Rp. 220.000</td>
<td>Rp. 80.000</td>
</tr>
<tr>
<td>8.</td>
<td>Agustus</td>
<td>Rp. 280.000</td>
<td>-</td>
</tr>
<tr>
<td>9.</td>
<td>September</td>
<td>Rp. 280.000</td>
<td>Rp. 110.000</td>
</tr>
<tr>
<td>10.</td>
<td>Oktober</td>
<td>Rp. 450.000</td>
<td>-</td>
</tr>
<tr>
<td>11.</td>
<td>November</td>
<td>Rp. 610.000</td>
<td>Rp. 110.000</td>
</tr>
<tr>
<td>12.</td>
<td>Desember</td>
<td>Rp. 510.000</td>
<td>Rp. 1.255.000</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>Rp. 5.570.000</strong></td>
<td><strong>Rp. 2.605.000</strong></td>
</tr>
</tbody>
</table>

| LABA | Rp. 2.965.000 |

d. Facilities and Infrastructure Resources

The facilities and infrastructure of BUMG Makmue Beusaree are considered adequate, but from the manager's side the availability of special printing machines is still considered lacking. However, maintenance of facilities and infrastructure is always well maintained by the manager.

Conclusion

The implementation of the BUMG program in Gampong Lancang Barat, Dewantara District, North Aceh Regency has conceptually been implemented through the village fund budget, but the implementation of the BUMG program has not fully obtained optimal results, this is because there are several obstacles and problems that occur in the implementation of the program both in terms of communication and socialization of program development which
is considered still lacking, plus low community participation in the importance of understanding the BUMG program so that its implementation is not optimal. Furthermore, in terms of human resources, there is still a lack of professionals or those who have expertise and abilities related to the BUMG program that is still running. In terms of financial resources in 2022, BUMG Makmue Beusaree’s profits have not been able to reach the desired target because there are still several months where expenses are greater than income or direct sales revenue, while facilities and infrastructure facilities have begun to be adequate, it's just that according to the manager, several machines are still needed to further smooth the operational activities of BUMG Makmue Beusaree, especially in the field of ADG Printing.

Referensi:
Hetzer, E. 2012. Central and Regional Government, Jakarta: Gramedia