

NGUDI SEJAHTERA VILLAGE OWNED ENTERPRISES (BUMDES) DEVELOPMENT STRATEGY IN IMPROVING THE WELFARE OF THE NGUNUT VILLAGE COMMUNITY

Rika Novitasari¹, Tikka Dessy Harsanti²

^{1,2}Wisnuwardhana University

Email: rikanovita29@gmail.com

Abstract

Village-Owned Enterprises (BUMDes) are business entities established and owned by the Village with one of the aims of increasing the village's original income. The Tulungagung Regency Government has implemented facilities for the formation of Village BUMs in 257 villages which are divided into the advanced category of 41 Village BUMs. One of the villages in Tulungagung Regency which has quite large local potential is Ngunut village. Along with the increasing number of local industrial sectors in Ngunut Village that have economic value, BUMDes in Ngunut village are still not being utilized optimally by some village communities. The aim of the research is to find out how the strategy for developing Ngudi Sejahtera Village-Owned Enterprises is to improve community welfare in Ngunut Village, Ngunut District, Tulungagung Regency. The type of research in this research is empirical legal research or sociological legal research and can also be called field research. The approach method used in this research is a sociological juridical approach. The village government's efforts in developing an independent village strategy are by increasing sales of Ngunut Village community products, namely the production of agricultural equipment. In addition, efforts are being made to improve production quality by establishing relationships between BUMDes Ngudi Sejahtera and the Ministry of Industry

Keywords: BUMDes, Development, Strategy, Improving, Welfare, Ngunut Village

Abstrak

Badan Usaha Milik Desa (BUMDes) adalah badan usaha yang didirikan dan dimiliki oleh Desa dengan salah satu tujuan untuk meningkatkan pendapatan asli desa. Pemerintah Kabupaten Tulungagung telah melaksanakan fasilitas pembentukan BUM Desa di 257 desa yang terbagi dalam kategori lanjutan 41 BUM Desa. Salah satu desa di Kabupaten Tulungagung yang memiliki potensi lokal yang cukup besar adalah desa Ngunut. Seiring dengan meningkatnya jumlah sektor industri lokal di Desa Ngunut yang memiliki nilai ekonomi, BUMDes di Desa Ngunut masih belum dimanfaatkan secara optimal oleh sebagian masyarakat desa. Tujuan dari penelitian ini adalah untuk mengetahui bagaimana strategi pengembangan Badan Usaha Milik Desa Ngudi Sejahtera adalah untuk meningkatkan kesejahteraan masyarakat di Desa Ngunut, Kecamatan Ngunut, Kabupaten Tulungagung. Jenis penelitian dalam penelitian ini adalah penelitian hukum empiris atau penelitian hukum sosiologis dan dapat juga disebut penelitian lapangan. Metode pendekatan yang digunakan dalam penelitian ini adalah pendekatan yuridis sosiologis. Upaya pemerintah desa dalam mengembangkan strategi desa mandiri adalah dengan meningkatkan penjualan produk masyarakat Desa Ngunut, yaitu produksi alat pertanian. Selain itu, upaya yang dilakukan untuk meningkatkan kualitas produksi dengan menjalin hubungan antara BUMDes Ngudi Sejahtera dan Kementerian Perindustrian

Kata Kunci: BUMDes, Pembangunan, Strategi, Perbaikan, Kesejahteraan, Desa Ngunut

INTRODUCTION

Village-Owned Enterprises (BUMDes) are business entities established and owned by the Village with the aim of, among other things, increasing the village's original income. BUMDes is a pillar in economic activities in the village which functions as a social institution and a commercial institution. The presence of Law (UU) No. 6 of 2014 concerning Villages has implications for increasing village authority. The increase in village authority is directly proportional to the increase in funding to finance this authority. The central and regional governments have allocated funds to villages, which can be called Village Funds (DD) and Village Fund Allocations (ADD). Apart from that, villages can optimize Village Original Income (PADes), and one of the best strategies to increase Village Original Income (PADes) is to establish BUMDes (Nainggolan: 2020).

To develop the economy in rural areas, it has long been carried out through various programs. However, these efforts have not produced satisfactory results because poverty rates still dominate in villages compared to urban areas. This gap between villages and cities is caused, in part, by the fact that unequal development is felt more by upper class groups, so that social and economic disparities are increasingly felt.

The various potentials of villages as attractive sources of development should be utilized well by stakeholders (interested parties) in efforts to progress equitable development. Special structured and organized efforts are needed to improve the standard of living of rural communities. Presidential Regulation Number 11 of 2021 concerning Village-Owned Enterprises states that Village-Owned Enterprises, hereinafter referred to as BUMDesa, are legal entities established by villages and/or together with villages to manage businesses, utilize assets, develop investment and productivity, provide services, and/or provide other types of business for the greatest welfare of the village community.

The Tulungagung Regency Government has implemented facilities for the formation of Village BUMs in 257 villages which are divided into advanced categories with 41 Village BUMs, 85 Village BUMs developing, 131 Village BUMs beginners (Naim: 2020). To improve the quality of BUM Desa in the future, the Tulungagung Regency Government is implementing a policy so that the category increases from beginner to developing and developing to advanced. Every village is encouraged to establish a Village BUM with the

hope that local potential in the villages can be raised. The community will also be helped by the economy if BUMdes runs well.

One of the villages in Tulungagung Regency that has quite large local potential is Ngunut village. Along with the increasing number of local industrial sectors in Ngunut Village that have economic value, BUMDes in Ngunut village are still not being utilized optimally by some village communities. This can result in low community productivity, so the role of BUMDes Ngudi Sejahtera is needed to overcome this problem.

Research purposes

The aim of the research is to find out how the strategy for developing Ngudi Sejahtera Village-Owned Enterprises is to improve community welfare in Ngunut Village, Ngunut District, Tulungagung Regency.

Definition of Variable Concept

Strategy

The term strategy comes from the Greek *strategia* (*stratos* = military and *ag* = lead) or *strategos* which means leader. Meanwhile, according to the term strategy is a tool to achieve goals. According to (David, 2004) strategy is a unified, broad and integrated plan that links a company's strategic advantages with environmental challenges, designed to ensure that the main goals of the company can be achieved through proper implementation by the organization. Meanwhile, according to Umar, strategy is an action that is incremental (always increasing) and continuous, and is carried out based on the perspective of what customers expect in the future (Umar, 2011). Thus, strategy almost always starts from what could happen and not from what did happen. The speed of new market innovation and changes in consumer patterns require core competencies (core competition). Strategy also has a certain hierarchy, namely: a) Corporate level strategy. Corporate strategy describes the direction of growth and management of various business fields in an organization to achieve a balance of products and services produced. b) Business unit (business) level strategy. Business unit strategy usually emphasizes efforts to increase the competitiveness

of the organization in one industry or one industrial segment entered by the organization concerned. c) Functional level strategy. Strategy at this level creates a framework for functional management such as production and operations, finance, human resources, marketing, and research and innovation. (Yoshida, 2004)

The role of strategy according to Grant in (Wiley, J., 2010) is: (a) supporting decision making, with strategy it can be a consideration for an individual or organization in making decisions; (b) means of coordination and communication, strategies can make coordination easier to communicate. As a target, determining strategy becomes the basis for achieving an organization's goals. Each organization or institution has a different type of strategy use. The following types of strategies are proposed according to (A. Rijpkema, Rossi, R., 2012) as follows: a. Corporate Strategy (Organizational Strategy) This strategy contains the basis for what must be done and for whom the strategy is used b. Program Strategy (Program Strategy) This strategy explains the impact of strategy on a program carried out c. Resource Support Strategy (Resource Support Strategy) This strategy utilizes existing resources in the organization such as workforce, technology, and so on. d. Institutional Strategy (Institutional Strategy) This strategy focuses on the idea of organizational development. Development According to Iskandar Wiryokusumo, development is an educational effort, both formal and non-formal, which is carried out consciously, planned, directed, organized and responsible in order to introduce, grow, guide and develop a balanced, complete and harmonious personality base, knowledge and skills. in accordance with their talents, desires and abilities, as a provision for further on their own initiative to add, improve and develop themselves, others and their environment towards achieving optimal human dignity, quality and abilities and an independent person (Wiryokusumo & Mandilika, 1982) . Development strategy is a process that increases organizational effectiveness by integrating individual desires for growth and development of organizational goals. Specifically, this process is an effort to make planned changes that cover a total system over a certain period, and this effort to make changes is related to the mission of the organization (Gibson, 1990). Formulating a strategy is very necessary after knowing the threats the company faces, the opportunities it has and the strengths and weaknesses of the company. Strategy formulation includes determining the company's mission, determining the goals to be achieved, developing

strategies, and establishing policy guidelines. Formulating a development strategy can be done by determining the vision, mission, goals, strategies and policies within the organization as a whole.

Government Regulations/Policies Regarding BUMDES

Efforts to develop the Rural Economy have been carried out by the Government for a long time through various programs. However, these efforts have not produced satisfactory results as desired. There are many factors that cause the lack of success of these programs. One of the most dominant factors is too much government intervention, which can hamper the creativity and innovation of village communities in managing and running the rural economic machine. Economic institutional mechanisms in rural areas do not operate effectively and have implications for dependence on government assistance, thus killing the spirit of independence. BUMDes regulations are regulated in Article 87 paragraph (1) of Law no. 6 of 2014 concerning Villages, that villages can establish Village-Owned Enterprises called Village BUMs. In Law no. 6 of 2014 concerning Villages also mentions that Village-Owned Enterprises, hereinafter referred to as BUMDesa, are business entities in which all or part of the Village's assets are separated to manage assets, services and other businesses for the greatest welfare of the Village community. Then the law regarding the existence and governance of BUMDes was increasingly clarified by the government with the issuance of Permendesa No. 4 of 2015 concerning BUMDes. In Permendesa No. 4 of 2015 explains in detail the process of establishing BUMDes, the types of businesses permitted, as well as reporting and accountability for BUMDes reporting regulated by this Ministerial Regulation.

Definition of BUMDES

Etymologically, Village-Owned Enterprises (BUMDes) come from several words, namely business entity which is defined as a juridical (legal), technical and economic unit whose aim is to seek profit or profit, while property can be interpreted as ownership or possession, while village is a unit of territory inhabited. by a number of families who have their own government system (KBBI). Thus, BUMDes is a business carried out by a

government system that has laws that cover the technical aspects of the community's economic sector.

In the BUMDes guidebook issued by the Department of National Education, BUMDes are village-owned business entities that are established on the basis of village needs and potential as an effort to improve community welfare. With regard to planning and establishment, BUMDes was built on community initiative and participation. BUMDes is also an embodiment of village community participation as a whole, so that it does not create a business model that is hegemonized by certain groups at the village level.

Anom Surya Putra stated several definitions of Village-Owned Enterprises (BUMDes), including:

- a) BUMDes is one of the policy strategies to introduce state institutions (Village Ministry PDTT) in social and state life in villages (hereinafter referred to as Village Traditions).
- b) BUMDes is one of the policy strategies for developing Indonesia from the periphery through the development of collective village economic enterprises.
- c) BUMDes is one of the policy strategies to improve the quality of life of Indonesian people in the village.
- d) BUMDes is a form of Village economic independence by mobilizing strategic business units for the Village's collective economic efforts (Putra: 2015).

Maryuani defines that BUMDes is a business institution managed by the community and village government in an effort to strengthen the village economy and build community social cohesion which is formed based on the needs and potential of the village (Maryunani: 2008). BUMDes is a business entity whose capital is wholly or largely owned by the village through direct participation originating from separated village assets to manage assets, services and other businesses for the greatest welfare of the village community (Komroesid: 2016).

Public welfare

Community welfare consists of two words, namely welfare and society. Welfare comes from the word *sejahtera* which means safe, secure, prosperous and safe (apart from all kinds of disturbances, difficulties, and so on). Welfare is "a state of well-being, security, safety and tranquility (pleasure of life and so on), prosperity". (National, 2005). And society is "gathering together, living together by interacting with each other and influencing each other, then getting the opportunity to become Indonesian citizens (Syani, 2012). In Harry Hikmat's book, according to Law of the Republic of Indonesia Number 13 of 1998 article 1 paragraph 1 concerning the Welfare of the Elderly, welfare is defined as an order of life and social livelihood, both material and spiritual, which is filled with a sense of safety, decency and inner and outer peace that allows for every citizen to provide the best possible physical, spiritual and social fulfillment for themselves, their families and society by upholding human rights and obligations in accordance with Pancasila (Hikmat, 2001).

METODE PENELITIAN

Type of Research

The type of research in this research is empirical legal research or sociological legal research and can also be called field research, namely examining applicable legal provisions and what happens in reality in society. (Komarudin & Hadi, 2023). Or in other words, it is a research carried out on the actual situation or real conditions that occur in society with the aim of knowing and finding the facts and data needed, after the required data is collected it then leads to problem identification which ultimately leads to solving the problem . This research is included in empirical legal research, because it wants to see how the revitalization of BUMDES Ngudi Sejahtera Ngunut is in an effort to increase village economic independence.

Research Approach

The approach method used in this research is a sociological juridical approach. The sociological juridical approach is to identify and conceptualize law as a real and functional social institution in a real-life system. The sociological juridical approach emphasizes research that aims to gain empirical legal knowledge by going directly to the object, namely knowing and analyzing how to revitalize BUMDES Ngudi Sejahtera Ngunut in an effort to increase the economic independence of Ngunut village, Ngunut Village, Ngunut District, Tulungagung Regency. The data collected from observations, interviews and documentation is then processed and analyzed. Data analysis methods in empirical legal research follow analysis in social research. In qualitative social research, the descriptive method will be used to analyze the data, the data is obtained and presented descriptively which begins by explaining and explaining what has been obtained from references or data. This data analysis process is carried out by starting to review all the collected data.

A research location is a place or object where research is conducted. The research location is at the village office and BUMDES office of Ngudi Sejahtera, Ngunut Village, Ngunut District, Tulungagung Regency.

RESEARCH RESULTS AND DISCUSSION

Based on Law Number 6 of 2014 concerning Villages, BUMDes has two functions, namely: (1) Business Function, meaning that BUMDes can carry out all forms of business in accordance with applicable legislation, so that it can absorb workers, especially village communities and increase village community income. (2) Social Function, meaning that BUMDes is not only focused on business activities, but also focuses on improving the welfare of village communities, either through grants or through social assistance which has a positive impact on the community.

BUMDes business types are classified into six types, including: 1. Social business, this business is run by providing public services to the community by providing social benefits to residents even though it does not produce significant profits. 2. Money business, this type of business takes the form of providing capital financing for village communities at low interest rates. 3. Rental business, this rental business takes the form of serving community needs

and at the same time increasing or obtaining village income. 4. Intermediary institutions, BUMDes can be intermediary institutions that connect agricultural commodities or small business owners in villages with markets, so that they (village communities) have no difficulty in marketing their products to the market by helping them in marketing their products. 5. Trading, BUMDes also run trading businesses, whether it is making their own products and marketing their products or trading certain goods to meet community needs or marketing their products more widely. 6. Joint business, BUMDes can act as the parent of business units in the village, each business unit stands independently, and the role of BUMDes is to coordinate these businesses so that they grow together. Based on the results of research from observations and interviews conducted, the Village-Owned Enterprises (BUMDes) in Ngunut Village are that Ngunut BUMDes was only created in 2016-2017 and has not carried out any activities that require coordination or financial support. This was due to the fact that at that time, most of the funds for the village were allocated for the progress of Ngunut village. Mid-November 2018 was when the board gathered. At this time, the BUMDes management has established effective communication. Program planning has begun, although it remains easy as a useful learning phase to improve BUMDes management and a focal point for business development. Results of the meeting: The Ngunut Village Fund was then asked to provide funds to set up several businesses and equipment. The year 2019–2020 saw a consolidation of the board. After many meetings and consolidations, capital investment was finally proposed to develop the BUMDes stall business unit and online shop operated via an application. With the help of village residents, various revitalization efforts carried out by BUMDes administrators have resulted in increasingly stronger BUMDes business units. BUMDes Ngunut currently has a website that functions to provide information about activities. BUMDes Ngudi Sejahtera Ngunut has revitalized several business fields, including:

Industrial Tourism

BUMDes Ngunut is currently working as a business unit to develop industry-based educational tourism. They also collaborate in digitizing the home industry market. This industrial tourism concept not only invites people to travel, but also teaches people about

the economic sector and other relevant things, starting from production steps to how products become ready to be shipped. This industrial tour focuses on business premises or production houses. Other BUMDes do not have this concept. This unique flagship program focuses on local prospects. BUMDes Ngudi Sejahtera has conducted trials twice in December 2019, although it has not been officially launched because it is still in the early stages of development.

Car Free Day Program

The Ngunut Car Free Day program was designed by BUMDes Ngudi Sejahtera Ngunut to accommodate MSMEs in Ngunut Village. Before the COVID-19 Pandemic, CFDs started in February and started on March 22 2020. BUMDes gave the opportunity to sell their products by opening the CFD market, which generated profits of between Rp. 500,000.00 and Rp. 700,000.00.

Village Internet

BUMDes collaborates with Java Digital Nusantara to provide village Internet services. Village internet is designed to help village communities gain access to anything that requires internet connectivity. Ngunut village residents can directly visit the Ngudi Sejahtera BUMDes Office to fill out the available registration form. Furthermore, the initial installation cost is Rp. 500,000.00 paid. BUMDes gets a commission of ten percent from installation costs and ten percent every month from this village internet business.

One of the goals of this platform is to facilitate village communities with various services and payment services via the internet. This includes payment of electricity bills, PDAM, credit cards, telephone, insurance, trains, planes, PBB, and motor vehicle taxes. BUMDes Ngudi Sejahtera collaborates with Bank Jatim to provide PBB services, and with Pos Indonesia to pay motor vehicle taxes. For payments, BUMDes Ngudi Sejahtera serves as the payment method. Next, the money will be distributed to Bank Jatim and Pos Indonesia via applications from the two BUMDes partners. If village residents want to pay PBB and motor vehicle taxes through BUMDes, they only need to bring SPPT for PBB and STNK, as well as

KTP for motor vehicle tax, and Rp. 2,000,000 for management fees. BUMDes itself will benefit from several transaction services.

Online Store/Marketplace

One of the online trading platforms is BUMDes Marketplace. One of the BUMDes units of Ngudi Sejahtera Ngunut is the BUMDes Shop, which operates as a trading services business selling handicraft goods, cleaning tools, convection and military equipment. Products produced in Ngunut Village and the surrounding community have been tested for quality, quality and production capability, due to competitive costs in the local market. The products made will be advertised online through the marketplace, which can help in online marketing to make BUMDes products better known. Currently, BUMDes Ngudi Sejahtera has at least 29 MSMEs that have joined as partners thanks to their consistent performance. This synergy between BUMDes and MSMEs then strengthens the economy of the community around BUMDes Ngudi Sejahtera.

Village Warung

Village angkringan, which was founded on March 17 2021, is one of the business divisions of BUMDes Ngudi Sejahtera. By opening this angkringan shop, the village community wants to improve their economy. The village angkringan stall is in the parking area in front of the Ngunut People's Market in Ngunut District, Tulungagung Regency. This is located in the western corner near the Bur Well, which is the symbol of the Ngunut Village Area. Because it is a comfortable place to hang out and enjoy the evening around Ngunut Market, the Aini Village angrkingan stall is very popular with the residents of Ngunut Village. This place is open every day from 16.00 to 23.00 WIB. There are sachet drinks such as wedang secang and green coffee, as well as a menu of typical angringan food, including various fried foods and sundukan made by the Ngunut Community and sold on the edge of the angringan at relatively cheap prices. Despite this, village angkringan stalls are still closed for the time being because BOP projections for the opening quarter have slowed down. As a result, a review and evaluation will be carried out.

To date, revitalization efforts by the Ngunut village government and BUMDes administrators have shown significant progress. BUMDes can help the welfare and needs of the Ngunut community. BUMDes' active social media, including an Instagram account called @bumdesangudisejahtera, makes access to information services easier. In this way, the public can find out about the latest BUMDes services. The management won 1st Place in the Best Useful category in the East Java Provincial BUMDesa Competition in 2023, which shows that their hard work and participation was successful.

Challenges and Obstacles in Revitalizing BUMDes Ngudi Sejahtera

To date, BUMDes Ngudi Sejahtera has experienced much progress. However, the Village Government and BUMDes Management still need to play a role in socializing BUMDes. The results of the author's research show that the public does not understand business permits such as managing PIRT and methods for promoting digital products as a whole. BUMDes can help spread this problem to the relevant agencies. This shows that licensing is very important for business. Therefore, so that business actors do not experience difficulties when applying for PIRT, the Department of Cooperatives and UMKM and PLUT KUMKM must provide direction and assistance regarding business licensing. By increasing the role of BUMDes, the people of Ngunut Village will be able to strengthen their economy, which will result in economic improvement and independence in the future.

Optimizing Potential Towards an Independent Village

An independent village is a village that is able to meet its needs and if there is assistance from the Government, this assistance is only a stimulus. Independent village development includes development planning activities that are participatory, transparent, accountable and detailed. The strategy that can be carried out to achieve an independent village is by implementing innovation in every joint of the Village-Owned Enterprise (BUMDes) business institution.

The village government's efforts in developing an independent village strategy are by increasing sales of Ngunut Village community products, namely the production of agricultural equipment. Apart from that, efforts are being made to improve production quality by establishing relationships between BUMDes Ngudi Sejahtera and the Ministry of

Industry. Through a program in the village development strategy in an effort to improve the welfare of Ngunut Village, the Head of Ngunut Village collaborates with the Chair of BUMDes Ngunut, along with the IKM actors who are members of the BUMDes Ngudi Sejahtera Working Partners, trying to strengthen the formal legal production of residents and craftsmen/SMEs who are members under BUMDes is a realization of the Village Government program, as an effort to improve the economy of community members, as well as raise and encourage the production of its residents to be of higher quality, highly competitive in local, national and even international markets according to Indonesian national standards (SNI).

Social potential refers to the availability of workers from rural communities who have skills and competencies, so that community empowerment and involvement can be carried out by BUMDes for the welfare of village communities. In this case, the social potential of Ngunut Village is that there are many village residents who work as blacksmith craftsmen and have adequate skills and competencies in their field, so that in this case the village government through the BUMDes institutional unit is optimizing it by bringing together craftsmen and IKM to join BUMDes work partners. as an effort to optimize the production of community members in an effort to improve community welfare. The potential of human resources as a supporting factor in managing BUMDes in a more professional direction, so that BUMDes can become productive, creative, innovative, adaptive and accountable business institutions. In this case, the participation and potential of human resources in Ngunut Village is considered an obstacle because as a business institution which also carries out the mission of empowering village potential, BUMDes must have strong managerial capabilities, and this is still a challenge for BUMDes Ngudi Sejahtera Ngunut Village.

CONCLUSIONS AND RECOMMENDATIONS

Referring to the research problem formulation, the research results can be concluded that:

- a. Several business units of BUMDes Ngudi Sejahtera Ngunut have implemented business product diversification

b. Factors that hinder the economic growth of BUMDes include a lack of public trust in BUMDes and the need to increase program promotion through social media. These factors will be the focus of BUMDes when running their business. BUMDes still need better supervision, especially in terms of morality and culture. Morality and culture If the principles are implemented, organizations can improve Good Corporate Governance. BUMDes has achieved a sufficient level of success from an economic perspective by taking advantage of the geographical limitations of the village.

BIBLIOGRAPHY

- Abidin AS, Z., & Kurnia, D. (2022). Implementasi Nilai-Nilai Demokrasi Dalam Pemilihan Kepala Desa Di Kabupaten Bandung Barat. *Jurnal Academia Praja*, 5(1), 1–12. <https://doi.org/10.36859/jap.v5i1.700>
- Benny Rojeston Marnaek Nainggolan. 2020. Pengaruh Belanja Modal, Pendapatan Asli Daerah dan Dana Perimbangan Terhadap Kinerja Keuangan. *Sumsel: Journal Costing*.
- Dr. Ngainun Naim. 2020. BUM Desa Tulungagung Kuatkan Desa Membangun Negara. Tulungagung: Satu Press. Departemen Pendidikan Nasional.
- Pendirian Dan Pengelolaan Badan Usaha Milik Desa. 2004. Pusat Kajian Dinamika Sistem Pembangunan (PKDSP), (Universitas Brawijaya: Fakultas Ekonomi).
- Herry Komroesid. 2016. Tata Cara Pendirian dan Pengelolaan BUMDES. Jakarta: Mitra Wacana Media.
- Laretna, Adishakti, 2002, Revitalisasi Bukan Sekedar “Beautification”. *Urdi Vol.13*, www.urdi.org (Urban and Regional Development Institute)
- Maryunani. 2008. Pembangunan Bumdes dan Pemberdayaan Pemerintah Desa. Bandung: CV. Pustaka Setia.
- Permendes No. 4 Tahun 2015 tentang Pengelolaan Keuangan Desa.
- Surya Anom Putra. 2015. Badan Usaha Milik Desa: Spirit Usaha Kolektif Desa. Jakarta: Kementrian Desa, Pembangunan Daerah Tertinggal, Dan Transmigrasi Republik Indonesia.
- Undang-Undang No. 6 Tahun 2006 Tentang Desa.
- Undang-Undang No. 6 Tahun 2014 tentang Badan Usaha Milik Desa.