

Effectiveness of BUMDes Management in Supporting Community Welfare Improvement in Wedoroklurak Village

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ABSTRACT

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This research investigates how effectively Village-Owned Enterprises (BUMDes) management improves the welfare of the community in Wedoroklurak Village. The primary aim of this study is to evaluate how much BUMDes management aids in enhancing the economic and social conditions of the local populace. The research utilizes a qualitative descriptive approach with a case study technique. Information was gathered through detailed interviews with village leaders, BUMDes administrators, and local residents, along with observations and document reviews. The results show that BUMDes management in Wedoroklurak Village has been effectively executed through the creation of productive business ventures, the strengthening of village economic initiatives, and the enhancement of community involvement. BUMDes initiatives have led to job creation, fostered small business development, and produced extra income for the village, which can be used for community improvement. However, there are still several obstacles, such as limited management skills, inadequate program outreach, and challenges in business innovation. Despite these issues, BUMDes remains a crucial local economic entity that aids in enhancing welfare. In summary, the effectiveness of BUMDes management in Wedoroklurak Village is evident in its beneficial impact on community welfare, although more efforts are necessary to improve governance, bolster capacity development, and ensure the sustainability of programs for a more extensive long-term effect.

INTRODUCTION

BUMDes can be referred to as an instrument of village autonomy, meaning that it develops the potential of the village with the encouragement of the village government in accordance with the capabilities and authority of the village. Meanwhile, it is also an instrument of welfare, involving the community in the management of BUMDes, as well as a program designed by the government to improve the standard of living of the community. BUMDes works by accommodating community activities in the economic field into an institutional form or business entity that is managed professionally, but still based on the original potential of the village through the capabilities and authority of the village. BUMDes is the center of village economic activities, functioning as a social institution and a commercial institution.

As a social institution, BUMDes contributes to the provision of social services to help the community. The business objective is to make a profit by selling local goods and services. The principles of effectiveness and efficiency must always be emphasized in their work. At the beginning of its establishment, Bumdes Merpati Manunggal Jaya had zero rupiah in capital. However, this does not mean that BUMDes will be ineffective, but rather that it will be able to develop rapidly. This is proven by the formation and development of new business units managed by BUMDes Merpati Manunggal Jaya and the increase in assets owned. All of this is inseparable from the exploration of potential at the beginning of its establishment in determining operational units based on human resources and natural resources, as well as the equally important

resource of God as the basis for developing the business. This condition is used as the basis for the accountability report by the management in the management of BUMDes Merpati Manunggal Jaya (Ikhsan et al., 2024).

One of the village-owned enterprises that contributes significantly to village revenue is BUMdes. As a result, this village can be self-sufficient and meet its own needs if government funding stops. Rural economic organizations are an important part of supporting rural economic strengthening, but they remain a weak point. Therefore, systematic efforts are needed to encourage these organizations to be able to manage strategic economic assets in villages while developing economic networks to improve the competitiveness of the rural economy. In this context, BUM villages are essentially a form of consolidation or strengthening of village economic institutions. Several agendas that can be carried out include: developing human resource capabilities so that they can provide added value in the management of village economic assets, utilizing the potential that exists in the village, integrating rural economic products so that they have a competitive position in the market, creating a positive economic scale for developing monetary efforts, strengthening the village economy, and producing supporting components such as microcredit, market information, management and technology support, economic and information networks, and regulatory and coaching support (Kurnia & Meilani, 2025).

The legal basis for the management of BUMdes in improving community welfare is regulated through regulations established in accordance with Law No. 11 of 2009, which

stipulates that the material, intellectual, and social needs of citizens must be met in order to achieve a decent life. Efforts to create welfare are inseparable from poverty alleviation (Monoarfa, 2025). The provision of social welfare is one of the efforts to create a country with a high level of welfare so that people can live in accordance with human dignity. The Human Development Index (HDI) is used to assess the quality of life of the community through education, health, and income levels. The HDI is used as an indicator of development success and for determining the allocation of funds by the government. Law Number 23 of 2014 concerning Regional Government, article 213 paragraph (1) states that villages can establish village-owned enterprises in accordance with the needs and potential of the village. A Village-Owned Enterprise (BUMDes) is a form of village enterprise established by the village government, with capital ownership and management carried out by the government and the village community. The establishment of BUMDes is based on the needs and potential of the village, as an effort to improve the welfare of the community (Ikhsan et al., 2024).

BUMDES is managed by village officials together with the government with the direct involvement of the community. The management of BUMDES is expected to be able to advance the community's economy and improve community welfare. Every village that establishes a Village-Owned Enterprise is provided with funds from the government. Each Village-Owned Enterprise has its own strengths in accordance with the needs and potential of the village. The definition of community welfare in accordance with Law No. 11 of 2009 is a condition in which the material, intellectual, and social needs of citizens are met in order to achieve a decent life. Efforts to create welfare are inseparable from poverty alleviation. The provision of social welfare is one of the efforts to create a country with a high level of welfare so that the community can live in accordance with human dignity.

The BUMdes development program focuses on poverty alleviation, livelihood improvement, and infrastructure development through innovative programs. Indonesia, in response to rural development issues, established BUMDes as economic institutions in villages. BUMDes are expected to drive economic development, creativity, innovation, and community income in villages, as well as boost informal micro-enterprises in rural areas and village revenue. In this context, BUMDes is essentially a form of consolidation or strengthening of village economic institutions. Some of the agendas that can be carried out include: developing human resource capabilities so that they are able to provide added value in the management of economic assets, villages, utilizing the potential that exists in villages, integrating rural economic products so that they have bargaining power in the market network, creating an economy of scale that is beneficial for developing economic enterprises, strengthening village economic institutions, developing supporting elements such as microcredit, market information, technological and management support, economic infrastructure and communication networks, and coaching and regulatory support. It is hoped that this program will maximize the current resources in the village of Wedoroklurak, which has beautiful natural surroundings.

The village community can utilize existing natural resources, such as the production of Bumdes vegetable seeds and their parts for use so that the individual community members who will supervise and receive them will produce. Ducklings, lambs, and carp are also available at Bumdes. Ultimately, the

community will be able to utilize the facilities provided by the village government, if the conditions set out in the policies made by the village government are met. The Bumdes program has begun and is currently ongoing. BUMDes (Village-Owned Enterprises) were established by the village council to utilize and identify opportunities and resources available in the village (Inombi et al., 2021a). The main objective of BUMDes is to improve the welfare of the village community through professionally and transparently managed economic enterprises. The formulation of work programs and good management are very important so that BUMDes enterprises can run smoothly and sustainably, in accordance with applicable regulations. BUMDes can organize various business units according to the needs of the village and must prioritize community participation and village deliberation as the basis for decision making.

The utilization of this potential is primarily aimed at improving the economic welfare of villagers through the development of economic enterprises. In addition, the existence of village-owned enterprises also contributes to increasing the village's original sources of income, enabling the village to optimally carry out development and improve the welfare of its people. Considering the above, on October 4, 2021, the village of Wedoroklurak established a village-owned enterprise, often referred to as BUMDes, and named it Merpati Manunggal Jaya. With the establishment of BUMDes Merpati Manunggal Jaya, it is hoped that in the future it will be able to utilize the potential and assets of the village to improve the welfare of the residents of Wedoroklurak Village, because it is no longer a "top-down" program or a program package from the local or central government, but rather village development driven by the needs that exist at the grassroots level (Saputri & Istiqomah, 2023)

The financial reports of the PPOB and ATK companies managed with the assistance of the Merpati Manunggal Jaya Village-Owned Enterprise (BUMdes) during 2024. This table contains the monthly income from PPOB and ATK business activities in Wedoroklurak Village, recording the nominal income in Rupiah for most months, while several months (February, July, October) are marked with "Goods", which indicates that in those months the income was recorded in the form of goods or has not been recorded in monetary terms. For example, in January, BUMdes Merpati Manunggal Jaya recorded revenue of IDR 102,700 from the PPOB and ATK business units. In August, the reported revenue was lower, at IDR 45,000, while in September there was a significant increase in revenue to IDR 573,500, indicating that this month was the period with the highest revenue in the year.

Meanwhile, for February, July, and October, income was not reported in nominal monetary terms, but rather with a note stating "Goods filled," which likely indicates that income for those months consisted of stock replenishment or had not yet been monetized. This suggests that the PPOB and ATK BUMdes Merpati Manunggal Jaya business units operated actively throughout the year with varying monthly income. The highest income occurred in September, while income for several other months has not been recorded in cash. With total income reaching IDR 1,816,700, it can be concluded that this business makes a real economic contribution despite some obstacles in recording income in certain months. Financial reporting management is important for transparency and evaluating the performance of BUMdes in supporting the welfare of the village community through the businesses it runs.

RESEARCH METHOD

This study uses a qualitative descriptive approach. This research focuses on the implementation of e-government through the provision of integrated sub-district administrative services in Wedoroklurak Village, Candi Regency. The research was conducted in Wedoroklurak Village, Candi Regency. To collect data, the methods used included observation, interviews, and documentation. To identify social phenomena, observations were made through systematic observation, followed by recording. The data collection technique was carried out by asking a number of direct questions to informants by the interviewee. This study focuses on the effectiveness of Village-Owned Enterprise (BUMdes) Management. The author used purposive sampling in this paper. This method is used by taking subjects based on specific objectives to collect as much information as possible from various sources, thereby producing a basis for research. The purposive sampling technique used in this study selects samples based on an assessment of the characteristics of the samples required and in accordance with the research objectives. For the data evaluation method used for the investigation results, the data analysis model created by Miles and Huberman (2007:16) is used. Miles and Huberman divide the data analysis process into three stages: 1) Data reduction involves selecting, focusing, abstracting, and transforming data obtained from field research. 2) Data distribution and organized information gathering enable conclusions to be drawn. Although initially the distribution of qualitative data consisted of narrative text, nowadays many people present qualitative data using graphs, charts, or matrices. 3) Drawing conclusions, which is the act of summarizing the data in accordance with the predetermined problem formulation (Creswell, 2009).

RESULTS AND DISCUSSION

According to the researchers' findings, measuring the effectiveness of Village-Owned Enterprise Management (BUMdes) in Improving Community Welfare in Wedoroklurak Village, using According to Campbell JP, there are five ways to measure effectiveness, including 1) program success, 2) target success, 3) satisfaction with the program, 4) input and output levels, and 5) overall goal achievement.

1. Program Success

According to Campbell, program success is effectiveness that can be implemented with operational capabilities in carrying out work programs in line with predetermined objectives. In the management of Village-Owned Enterprises (BUMDes), achieving objectives is very important. To determine how successful a program is, look at how far the program has achieved its objectives. In this case, the achievement of objectives is considered a process to achieve goals. The Achievement of Objectives indicator shows that the management of the Maju Bersama Village-Owned Enterprise in Kambitin Village is quite effective. The results of interviews with five informants are based on the Achievement of Objectives indicator.(Fitriani et al., 2024)

The implementation of the Wedoroklurak BUMdes management program begins with the collection of waste from each household by transport officers, who then take the waste to the Merpati Putih TPST in Wedoroklurak Village. Upon arrival at the TPST, the waste undergoes processing, which involves sorting. The sorting is done using a conveyor belt and a sorting machine to separate waste that has commercial value, such as plastic, cardboard, glass, paper, etc., so that residual

waste that has no commercial value, such as styrofoam, diapers, and tree branches, can be set aside for further management. The second PPOB (Payment Point Online Bank) in Wedoroklurak Village is PPOB Bumdes Merpati Manunggal Jaya. The main services provided by the PPOB (Payment Point Online Bank) in Wedoroklurak Village generally include the payment of various bills and financial services that facilitate the village community. These services usually include electricity and water payments, telephone credit purchases, other bill payments such as cable TV, as well as financial and administrative services related to the daily needs of the village community.

This is in line with the statement made by the secretary of Wedoroklurak village in an interview conducted on August 7, 2025: "So, the problem in Wedoroklurak village at that time was that there was no TPST. Therefore, BUMdes asked the village government to build a TPST, which is still being managed today. That is one example of the application of potential exploration and problem mapping carried out by BUMides." Based on the interview results, specifically, PPOB in villages such as Bumdes Merpati Manunggal Jaya in Wedoroklurak provides these main services to make it easier for villagers to make transactions without having to leave the village, thereby speeding up and simplifying the process of paying for and purchasing services that are important to the village community. Thirdly, a village market is a traditional market located in a rural area or around a residential area. These markets are usually simpler than modern markets in cities and serve as the main place for farmers, artisans, and local communities to sell agricultural products, handicrafts, and other local products. In addition to functioning as a center for buying and selling, village markets also play an important role in sustaining the local economy, providing employment, and serving as a forum for social interaction among villagers. Village markets also help preserve local culture and traditions as they often host celebrations of local wisdom such as traditional cuisine and folk arts. The village government owns several kiosks, which are then handed over to Bumdes to manage, making this one of Bumdes' business units. In addition, village markets are economic institutions with three main roles: as economic entities that drive the rural economy, as social entities that preserve local culture and strengthen community spirit, and as sources of Village Original Income through merchant fees. Village markets are managed and developed by the village government and local community, who utilize the market as a center for economic and social activities.

This was conveyed by Mr. Ruri, who stated that "In the Bumdes indicator, the village of Wedoroklurak determines its goals or targets by mapping out its potential and problems. Once the potential and problems have been determined, the Bumdes management takes action. For example, the problem in Wedoroklurak Village was the lack of a TPST, so the Bumdes asked the village government to build a TPST, which is still managed today." Based on the interview results, this is an example of the application of potential diversion and problem mapping carried out by BUMdes. Waste collectors then transport the waste to a Temporary Storage Site (TPS). Upon arrival at the TPS, the waste is fed into a conveyor machine that functions as an aid in the sorting process.

During the sorting stage, materials that are still usable or recyclable are separated from other waste for reuse. This process is carried out in an effort to reduce the volume of waste that ends up in landfills while supporting recycling activities.

The material sorting stage in the waste treatment process is a very important first step in separating types of waste based on their characteristics. At this stage, waste is sorted into several main categories, such as organic, inorganic, and toxic (B3) waste. Sorting is carried out so that each type of waste can be processed using appropriate and effective methods. At the sorting stage, easily degradable organic waste such as dry leaves and food scraps are separated to be turned into compost or biogas. Inorganic waste such as plastic, cans, and bottles is further sorted based on material type and color to facilitate the recycling process, such as washing, cutting, and melting into new products. Hazardous waste such as batteries and electronic waste requires special handling so as not to pollute the environment. Sorting is usually done at the source so that waste does not get mixed up again. Sorted waste is stored in separate containers according to type so that the subsequent processing runs smoothly and the economic value of the waste is maintained. This was conveyed by Mr. Ruri, who stated that "Currently, the TPST is still chaotic, so the BUMDES management has instructed people to supervise and take responsibility for waste management.



Figure 1. BUMDes "Tani Desa" Office Building in Wedoroklurak Village

Based on the above phenomenon, it can be concluded that in the Program Success indicator in Campbell's theory of Effectiveness, the measurement of effectiveness focuses on the extent to which the program can achieve its predetermined objectives. Campbell states that program success is the main measure of effectiveness, whereby a program is said to be successful if the results achieved are in line with or close to the initial objectives planned. The implementation of BUMdes management in Wedoroklurak has been carried out systematically with a clear flow, starting from the collection of waste from residents' homes, transportation to the TPS using a penggledek, to sorting on a conveyor machine. This process is followed by the processing of organic waste into compost, the sorting of inorganic waste for recycling or sale, and the disposal of residues to the landfill. These activities are carried out by a management team that has received training and is equipped with simple tools to support work efficiency. The results of waste management show tangible benefits, both in terms of reducing waste volume and creating added value through processed waste products. However, in terms of program success, there are obstacles that affect operational effectiveness. The indicators of success for this program reflect the operational capabilities of an organization or institution in implementing work programs effectively and efficiently. Success is not only measured by the achievement of specific targets or objectives, but also relates to the program

implementation mechanisms, the processes undertaken, and the outputs obtained. In other words, program success is a concrete measure that the strategic objectives of the program have been realized as planned.

2. Target Success

According to Campbell, target success is the achievement of objectives that focus on the results of target elements and are viewed in terms of the extent to which the recipient's targets, previously set by the government, have been achieved. In the context of achieving objectives, target success is a measure of effectiveness reviewed from the perspective of target fulfillment. This means that the assessment of success must be related to the organization's objectives and strategies for maintaining them. (Triandini Nurshobah & Rudiana, 2023)

The implementation of BUMdes management in Wedoroklurak has shown positive results in reaching the targets set by the village government and related agencies. The main targets of this program include households, small businesses, and public facilities in the village area that are sources of daily waste. The process of implementing the program is designed to be targeted to achieve specific objectives. This implementation includes the actions taken by program implementers to ensure that the target groups or beneficiaries receive outputs that are in line with the needs and objectives of the program. The success of program implementation is determined by several important factors, namely the suitability of the program to the needs of the target groups, the ability of the implementing organization to carry out its tasks, and the suitability of the requirements set by the implementing organization to the capacity of the target groups to receive the benefits of the program. This is reinforced by the statement of the Secretary of Wedoroklurak BUMdes Village, "It is able to absorb local labor, especially from local villagers. For example, previously there were no waste sorting officers, but now there are sorting workers recruited from villagers. In fact, in the future, it is planned to increase the workforce to support TPST operations, thus providing new job opportunities for the surrounding community." Based on the results of an interview on August 7, 2025, if these three elements are in harmony, the program can run effectively and the objectives can be achieved. The program implementation process also involves clear organization, the appointment of competent implementers, good communication between related parties, and strict supervision. The success of the objectives is not only measured by the achievement of goals, but also by how the mechanisms for implementing and maintaining these objectives can be carried out sustainably to provide benefits for the community or program recipients. In addition to reducing waste volume and implementing waste management in accordance with procedures, the existence of BUMdes Wedoroklurak also benefits the socio-economic aspects of the community.

Through education, socialization, and active community participation, the BUMdes program has succeeded in raising public awareness of the importance of sorting and processing waste at source. The success of BUMdes management is reflected in its ability to run business units efficiently and have a real positive impact on the village community. This can be seen from the increase in village income, which contributes to the Village Original Income (PADes), as well as the creation of jobs that help reduce unemployment in the village. This statement is supported by the results of an interview with the secretary of Wedoroklurak village, who stated, "BUMDes has

achieved its desired goals, but there is a need for improvement in its implementation, especially in terms of administration. However, in general, BUMIDES has been able to map out the problems and find ways to achieve its goals." According to the source, successful BUMDes are also able to provide various services needed by the community, such as agricultural kiosks, savings and loans, and digital payment services (PPOB) that improve residents' economic access. Active community participation in the management of BUMDes is key, so that BUMDes programs and activities meet community requirements and village development goals. This success can also be seen from the sustainability and growth of BUMDes businesses, which are organized and have a steadily improving financial balance sheet. The direct impact of successful BUMDes management is not only seen in economic aspects but also in improved quality of life through indicators such as education, health, and social welfare. However, challenges such as limited capital, lack of innovation, and uneven participation still need attention to ensure that the benefits of BUMDes are felt by all village residents.



Figure 2. BUMDes Socialization in Wedoroklurak Village

Based on the above phenomenon, it can be concluded that the target success indicator shows a positive level of target success and is in accordance with Campbell's theory of effectiveness. In terms of target success, two indicators of operational capacity that are not yet effective can be seen from the fact that income is still low and some managers are not responsible for their respective duties. The program accuracy indicator is effective because it is in line with the vision, mission, and objectives of BUMDes, and the existence of BUMDes has helped the unemployed community. Second, in terms of target success, the two output level indicators for achievement are not yet effective because there has been no expenditure towards the desired goals. The target achievement indicator is also not yet effective, as seen from the low rental rates for stalls and the challenges in collecting levies, which have resulted in revenues far below the desired targets. Third, in terms of satisfaction with the program, two indicators show that the quality indicator is effective because traders are satisfied with the quality of the stalls. The second indicator, community satisfaction, is also effective because the community, especially traders, are satisfied with the BUMDes because it makes shopping easier without having to change stalls. Fourth, in terms of input and output levels, two indicators show that the input and output comparison indicator is effective because there is still a lot of income from the expenditures made. The second indicator is profit, which is less effective because no profit has been made due to the initial

capital of around 170 million for two business units. Fifth, in terms of overall goal achievement with two indicators, the program implementation indicator is less effective, as seen from the lack of skills and knowledge of managers to establish good businesses. And for the second indicator, which is the accuracy of the objectives, it is effective as seen from the large number of people and market traders who say that the objectives of BUMDes are appropriate.

3. Satisfaction With The Program

According to Campbell, the criterion of effectiveness refers to the success of a program in meeting user needs; the satisfaction felt by users regarding the quality of the products or services produced. The better the products and services produced, the higher the user satisfaction, which can generate profits for the organization.(Firdaus, 2021)

The program aims to satisfy the community in the management of BUMDes, ensuring that the services and business units are run in accordance with the requirements and expectations of the local community. Through various programs, BUMDes strives to provide high-quality products and services along with responsive and friendly services, such as village market business units, cooperative savings and loans, and digital payment services (PPOB). Based on the interview results, the support from this program focuses on improving service quality by involving active community participation so that they feel that BUMDes is truly a useful forum that is in line with their aspirations. One important indicator in measuring the effectiveness of BUMDes management is that a well-run BUMDes program can provide easy access to services and products for the village community, such as well-organized market stalls, payment services, and adequate business units. Community satisfaction is reflected in their positive perceptions of service quality, ease of transactions, and direct economic benefits. In general, the level of public satisfaction with the BUMdes program is quite good, with the hope that the sustainability of the program will remain a priority for the village government in the long term. This is supported by the statement of the village secretary, "There are several activities that are the main businesses of BUMdes. The first is TPST, which generates around 200 million in revenue or turnover per year. The second is the village market. The village government has several kiosks, which are handed over to BUMIDES to manage. This will also become one of BUMIDES' business units in the future. The third is PPOB." Based on the interview results, the government's support for the construction of the Integrated Waste Management Facility (TPST) in Wedoroklurak Village is realized in the form of providing initial capital in the form of buildings and supporting facilities needed to support the implementation of the program. However, for the village market unit, there are no issues as it only needs to be continued. This indicates a pattern of joint financing, where the government plays a role in providing initial infrastructure, while the sustainability of the program is maintained through active community contributions.

Community satisfaction is the main driver of BUMDes program sustainability, whereby a satisfied community will actively support and participate in BUMDes activities. Good and responsive service quality will foster trust and encourage broader community involvement. Interview results show that facts on the ground indicate that community satisfaction increases when BUMDes can provide easy access, transparent management, and fast and timely services. For example, a

satisfaction survey in Kolaka Regency shows that BUMDes officials who are able to adapt well to change and innovation receive high levels of satisfaction from the community and BUMDes leaders. The commitment of managers to completing tasks, openness to new suggestions and ideas, and teamwork are determining factors in the success of this program. The BUMDes program has been implemented well in accordance with the current village regulations.

4. Input and Output Levels

According to Campbell, the effectiveness of input and output levels can be seen from a comparison of the two. If output is greater than input, it is considered efficient. Conversely, if there is more input than output, it is considered ineffective. Input refers to all forms of resources used to run a program or activity. This can include funds, labor, time, facilities, and other materials used to produce a result. Meanwhile, output is the direct result of a process or activity carried out using these inputs. Output is usually quantitative, such as the number of services provided, the number of products produced, or the number of people served in a program (Saputra et al., 2024)

In the implementation of BUMDes management in Wedoroklurak, there are tangible results from BUMDes management, as seen from the increase in village revenue (PADes), improved economic welfare of the community, expanded employment opportunities, and a positive impact on the household economy of villagers. These outputs also include the distribution of benefits felt by the wider community, not just BUMDes managers or members. The effective results of BUMDes management generally take the form of increased income for the community using BUMDes services, additional business capital through savings and loan programs, and contributions to village economic growth. However, several studies show that these effective outputs are not always maximized and the benefits are not evenly distributed to the entire village community. In general, the effectiveness of BUMDes management in improving the welfare of the village community is greatly influenced by the quality of the inputs used, as well as the management and development of business units that are capable of producing outputs that have a positive and equitable impact on the community. This is reinforced by the statement of the head of the Wedoroklurak BUMDes unit, “that the effectiveness of BUMDes is not only seen from the final results but also how the input process and resource management can create outputs that improve the welfare of the village community in a real and equitable manner.” Based on the results of interviews conducted on August 7, 2025, respondents assessed that inputs such as capital, participation, and support were well managed, and outputs in the form of improved community welfare would be more optimal and sustainable. This is because the TPS program not only functions as a means of good waste management but also provides additional benefits to the community, particularly in terms of local labor absorption. The success of these inputs is an important prerequisite for BUMDes to function effectively and deliver benefits. This program has also succeeded in creating a social impact in the form of job creation and increased public awareness of the importance of waste management. In other words, relatively limited inputs have been able to produce optimal outputs in realizing environmentally-based waste management at the village level. This is also supported by a statement from the village secretary Wedoroklurak which states “The community seems to like the business run by

BUMDES, namely TPST. They also like renting shops, because there are business premises provided by BUMDES, managed by BUMDES, and managed transparently and well. Many village assets are managed by BUMDES, such as land machines and buildings.” Based on the interview results, the existence of the Integrated Waste Management Facility (TPST) in Wedoroklurak Village has provided tangible benefits to the community. Residents no longer experience difficulties or confusion in disposing of waste because adequate facilities are now available. The primary objective of establishing the TPST is to simplify waste management while ensuring that the community does not feel burdened or complain about the system in place. With this facility, waste management has become more focused, organized, and capable of addressing the needs of the residents. This can be seen in the following table from the Financial Report of Bumdes Merpati Manunggal Jaya:

financial report of Bumdes Merpati Manunggal Jaya, it shows a complete recapitulation of cash inflows (income) and cash outflows (expenses) of BUMDes during a certain period, specifically in April and May 2024. The main income was dominated by revenue from BUMDes business units, such as significant receipts from GPH RW 003 and RW 004 amounting to IDR 12,500,000 and revenue from the Community Health Center amounting to IDR 1,500,000. Cash flow occurred throughout April to May 2024. This report contains an opening balance of IDR 100,000, which then increased significantly through income from GPH RW 003 and RW 004 amounting to IDR 12,500,000 and income from the Community Health Center amounting to IDR 1,500,000. In terms of expenditures, BUMDes used funds to pay for honoraria, transportation costs, coordination meeting expenses, as well as equipment purchases and TPST facility installations. This shows a balance between income from community and institutional contributions and expenditures for operational needs and business unit development. Overall, this report records total transactions reaching IDR 80,106,000, reflecting the high level of financial activity of the BUMDes during the period. Despite significant expenditures, particularly for staff honoraria, the cash balance remained positive by the end of the period. This condition indicates that BUMDes is able to maintain cash flow stability while demonstrating transparency in fund management. This report can be used as a basis for evaluation to improve financial efficiency and strengthen future business development planning.

5. Overall Goal Achievement

According to Campbell, the achievement of program objectives is determined by the extent to which the program's tasks and responsibilities are successfully carried out to achieve the established objectives. General assessment in this context includes as many unique criteria as possible to assess the overall effectiveness of the organization. In order to ensure the effectiveness of the program through the implementation of work programs in accordance with the predetermined objectives, effectiveness can be broadly defined as the level of ability of an institution or organization to achieve its expected objectives and complete all of its tasks or achieve its predetermined targets. The management of BUMDes in Wedoroklurak Village began with determining the objectives and targets based on a mapping of the village's potential and problems. A concrete example is when Wedoroklurak Village faced the problem of not having an Integrated Waste Management Facility (TPST). The BUMDes initiated a request to

the village government to build and manage the TPST, which is still operating today. This demonstrates the effective implementation of a strategy to explore potential and map problems. This is reinforced by the statement of the Wedoroklurak village secretary: "BUMDes has achieved its main objectives, but in its implementation there are still some administrative aspects that need to be improved. In general, BUMDes is able to identify problems and find solutions, especially in the three business units they run: TPST, village market, and PPOB (Payment Point Online Banking)". Based on the results of an interview on August 7, 2025, this statement can be interpreted as meaning that the main objective of the BUMDes program in Wedoroklurak Village is to make the village a model of good waste management, at least at the Candi sub-district level. The informant views waste as the main problem that must be addressed, so the program focuses on efforts to maintain the cleanliness of the village environment. This desire shows a vision to create a clean, healthy village that can serve as an inspirational model for other villages in integrated waste management.

All implementing elements, ranging from BUMdes managers, TPST managers, village governments, to the community, have shown strong commitment and involvement in carrying out their respective roles. Of the three business units, PPOB faces the main obstacle of minimal cash flow because it depends solely on PPOB transactions. Although TPST has shown a turnover of around 200 million rupiah per year, it still has obstacles in financial management administration that are not yet effective and do not meet the expected standards. Meanwhile, the village market runs relatively smoothly without obstacles. Although TPST has shown a turnover of around 200 million rupiah per year, it still has administrative challenges in financial management that are not yet effective and do not meet the expected standards. Meanwhile, the village market runs relatively smoothly without obstacles. The success of the BUMdes program is not only seen from the financial side, but also from the positive environmental impact it has produced, such as better environmental hygiene. The community of Wedoroklurak Village has felt the tangible benefits of the TPST due to the ease of disposing of waste and the improvement in the beauty and health of the surrounding environment. The indicator for the three business units that face many obstacles and constraints is PPOB, because its cash flow is minimal, relying solely on PPOB.

The second is the TPST, although it has generated 200 million in revenue over the past year, administratively, the TPST's financial management is still ineffective, far from the standard, and ultimately becomes an issue within the unit. For the village market unit, there are no issues; it can simply continue as is. In line with the statement by the Secretary of Wedoroklurak Village that "the BUMDes is considered sufficiently successful, although some improvements are still needed in certain areas. The common issue is the lack of readiness among BUMDES staff to keep up with developments in Germany and the use of technology. They lack understanding in these areas. However, overall, BUMdes has been successful, though improvements are still needed in some areas." The interview statement illustrates that the primary purpose of the TPST in Wedoroklurak Village is to provide facilities for residents to avoid difficulties in disposing of waste. With a centralized disposal site, waste can be more easily managed and controlled, preventing it from scattering in the surrounding environment. Program The successful BUMdes program is TPST because it is able to manage large

amounts of money and has an environmental impact, namely a clean, tidy, and healthier environment. The program run by the community BUMdes is very helpful and eliminates confusion about waste disposal. The community also feels the change in the beauty and cleanliness of the environment.

CONCLUSION

The BUMdes Program in Wedoroklurak Village, Sidoarjo Regency, the case study in Wedoroklurak Village, Sidoarjo Regency can be concluded by reviewing the 5 indicators of effectiveness according to Campbell, namely as follows: first, in terms of program success indicators, the implementation of the BUMdes program in Wedoroklurak Village has been running well, and the results of waste management show tangible benefits, both in terms of reducing waste volume and creating added value through processed waste products. However, on the other hand, there are obstacles that affect the operational effectiveness and coordination in the implementation of this program. This is evidenced by the operational capability of an organization or institution in carrying out work programs effectively and efficiently. Second, in terms of target success indicators, this program targets households, small businesses, and public facilities that are sources of daily waste, providing socio-economic impacts through the provision of employment opportunities for local residents, especially in the role of waste sorters. The success of this program is not only measured by Third, in terms of program satisfaction indicators, as seen from the community's willingness in the management of BUMdes, it is designed to ensure that the services and business units run are in line with their needs and are well served. This shows that BUMdes is able to provide waste management services that have direct benefits, improve the community's quality of life, and foster collective awareness to protect the environment. Fourth, in terms of the input and output level indicator, there has been an increase in village revenue (PADes), improved economic welfare of the community, expanded employment opportunities, and a positive impact on the household economy of villagers. This program is supported by the allocation of the village budget, the availability of facilities and infrastructure such as sorting areas, shredding machines, and community participation support. These efforts have resulted in increased income for BUMdes service users, a reduction in the amount of waste disposed of in landfills, and growing community awareness of BUMdes management. Fifth, in terms of overall goal achievement indicators, the program has been implemented quite effectively. In addition to the village government, which also plays an active role through budgetary support, policies, and oversight, the community optimizes existing potential.

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