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STRENGTHENING INSTITUTIONS AND HUMAN RESOURCES IN THE LEMUKIH VILLAGE BUSINESS UNIT

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ABSTRACT

Lemukih Village is one of the villages located in Sawan District, Buleleng Regency. This village is known as one of the Old Villages in the Buleleng Regency area. The forest area is approximately 250 HA and is a protected forest area that is ready to be used as a tourism forest. Lemukih Village has several institutional bodies, such as the Village Consultative firm, LPM, Karangtaruna, Farmer Groups. Lemukih Village Headquarters collaborates with the Village Consultative Body and LPM in implementing the Village administration wheel. Existing economic institutions such as savings and loan groups, LPD, and BUMDes. Small industry and The middle class that is developing in Lemukih Village is in the form of home industries such as cassava chips industry, peas, uli snacks, ground coffee and woven handicrafts. The business is mostly managed by the Lemukih Village Women Farmers Group. So far, the processed food sold from community plantations is still very simple, has not received a touch of technology so that it needs a touch of agricultural technology to have a higher selling value. The pilot product of the villagers in the form of dish soap with the brand "Super Jross" is also proud, but it still needs a touch of more advanced technology so that its quality can compete with similar products in the market. BUMDes still uses a manual accounting system and financial reports are presented from the modified excel program of the Sadhu Gate program. PKM results found: Until now residents and BUMDes managers are very proud of their participation in raising their BUMDes. Bumdes has 5 business divisions, namely savings and loans, trade, tourism, forestry businesses and a new division that will be developed in 2021, namely the production of "Super Jross" soap. Since it is still in the state of the Covid 19 pandemic, two divisions namely tourism and the forest division are not running, because no tourists come to Lemukih to enjoy the waterfall and village forest. In an effort to increase people's income, a touch of sustainable food processing technology is needed so that the community's plantation products can compete in terms of quality and attractive packaging. Likewise, a new breakthrough product in the form of "Super Jross" dishwashing soap needs improvement in the mixing of its ingredients, so it is not too runny and can quickly dissolve fat. To maintain the trust of the government will be the manager of an BUMDes professional, required accounting program based on local law, so it can be accessed by the government and other authorities. This gives confidence that BUMDes Lemukih has been managed professionally.

Keywords: Reinforcement, human resources, BUMDes, Lemukih Village

PRELIMINARY

Badan Usaha Milik Desa (BUMDes) is an organization of business village which is managed by the community and government village in efforts to strengthen the rural economy and are formed based on the needs and potential of the village (Sah, 2016). BUMDes is a pillar of economic activity in the village that serves as an institution of social and commercial (Hasan et al., 2019). BUMDes establishment is based by Law No 32 of 2004 jo. Law No 23 of 2014 concerning Regional Government (Saputra, Dewi, et al., 2020), Undang-undang No. 6 of 2014 concerning Villages and PP. 72 of 2005 concerning the Village (Saputra, Subroto, et al., 2020). In Law no. 32 of 2004 in conjunction with Law no. 23 of 2014 concerning Regional Government (Atmadja & Saputra, 2017). The potential of which is owned BUMDes as institutions attempt to empower community village in giving welfare society villagers themselves (Sara et al., 2020b). Through the allocation of funds of the village, the village or the village a chance to manage the development (Saputra, Anggiriawan, et al., 2019), administration and social community villages are autonomous (Xu et al., 2018). Allocation of village funds is funds given to villages originating from central and regional government financial balancing funds received by the Regency / City.

Giving Allocation Fund Village is a manifestation of the fulfillment of the right to the village to organize its autonomy in order to grow and berkembang follow the growth of the village was itself based on diversity, participation, original autonomy, democratization, empowerment of communities and increasing the role of village government in providing services and improve the welfare of society as well as spur accelerated development and growth wilayah- region strategically (Paellorisky & Solikin, 2019). The allocation of village funds is very important to finance the development of under developed areas in a development area system (Aminudin, 2019; Mahmud & Riley, 2021; Saputra, Anggiriawan, et al., 2019). The implementation of this village fund allocation is aimed at physical and non-physical programs related to village development indicators, including education level, community income level, and health level (De Jong & Sauerwein, 2021; Humphreys et al., 2019; Xu et al., 2018). To achieve the goal of national development, the village is a government agency leading can reach groups of target real who want prosperous (P. E. D. M. Dewi et al., 2017; Saputra, Anggiriawan, et al., 2019; Sara et al., 2020b; Xu et al., 2018), namely to establish a body of business namely Badan Usaha Milik Desa corresponding with Regulation number 39 year 2010 about the agency business belongs to the village, which states that "to improve the government's financial capability village in governance and increase incomes through a variety of economic activities of society rural (L. K. Y. Dewi, 2014; Loyalka et al., 2013; Sara et al., 2019), established entity of businesses the village according to the needs and potential of the village" (Atmadja & Saputra, 2017; P. E. D. M. Dewi et al., 2017; Peng et al., 2021; Saputra et al., 2018).

This BUMDes is also expected to be able to teamulate and move the economy in rural areas. Economic assets in the village must be fully managed by the village community (Loyalka et al., 2013; Xu et al., 2018). The substance and philosophy of BUMDes must imbued with the spirit of togetherness and self-help as an effort to strengthen the economic aspects of its institutions. On stage is BUMDes will move in rhythm with efforts to increase sources of income native village (Saputra, Anggiriawan, et al., 2019), moving the activity of economic society in which the role BUMDes as an institution paying in the shade (Saputra, Anggiriawan, et al., 2019; Saputra, Sara, et al., 2019; Sara et al., 2020b). This effort is also important in the framework of reducing the role of free-riders who often increases the cost of transactions in the activities of economic society through the practice of rents. So that the existence of the village both as a government institution and as a unitary entity of customary law communities becomes very important and strategic (Pramusinto & Latief, 2011; Rasul, 2009).

As a government institution, the village is at the forefront of providing services to the community. Meanwhile, as the entity law community unit, desa is a base system of civic nation Indonesia are very sturdy so it can be the foundation of the strong for the development of a system of political, economic, social cultural, and defense are stable and dynamic (Aminudin, 2019; Mahmud & Riley, 2021; Saputra, Anggiriawan, et al., 2019). So the village is a miniature and the samples were very good to observe it carefully the interaction between governments and their communities (Pramusinto & Latief, 2011; Saputra, Trisnadewi, et al., 2019). Village through its agency businesses owned village can be organized by reference to the rules village which is based on regulation area (De Jong & Sauerwein, 2021; Saputra, Anggiriawan, et al., 2019; Sara et al., 2019; Temenggung, 2016).

Lemukih Village is one of the villages located in Sawan District. This village is known as one of the Old Villages in the Buleleng Regency area. Lemukih Village is adjoined by four peer villages, namely: North of Sekumpul Village and Sudaji Village. South side of Petang Badung District. East of Galungan Village. West side of Sukasada District. The total area of Lemukih Village is 4,110 ha. The village is divided into several banjars, namely the Banjar of the Village Service, the Banjar of the Nangka Service, the Banjar of the Lemaya Service, the Banjar the Nyuh Service and the Banjar the Banjah Service. Based on the area of use, Lemukih Village consists of residential areas, plantations, and forest land. Residential areas evenly in four hamlets service Lemukih village. If calculated, the area of settlement is approximately 30, 50 Ha. The plantation land is approximately 1,025 hectares spread over three banjars, the village office of Wanagiri. The prominent plantation products are cloves and coffee. The forest area is approximately 970 hectares and is a protected forest area (Saputra, Pradnyanasari, et al., 2019).

To pografis Lemukih village is a mountainous village at an altitude of approximately 900 to 1200 m above sea level, mostly plantations. The distance from the village to the district capital is 28 km, while the distance to the provincial capital city is 80 km. From the mountainous area of Lemukih village, you can see a very beautiful panoramic view of the sea, lake and urban areas. This mountainous area is the main attraction so that many tourist attractions are built in the form of villas. Soil type in Lemukih Village is latosol. Lemukih Village has an average rainfall between 4500 mm / year with a climate type B to C according to Schmid and Ferguson, which means that the wet months are higher than the dry months (Atmadja & Saputra, 2017). The total population of Lemukih Village in 2019 was 3849 people. The number of heads of families is 917 with a population of men as many as 1935 and women as many as 1914. The main livelihoods of the people of Lemukih Village are farmers, agricultural laborers, civil servants, traders, and breeders. The majority of the people of this village are Hindu. In the economic sector, the community relies on agriculture, plantation, livestock, fisheries, trade, services, lodging businesses in the form of villas, home industries. The largest sources of community income come from the agriculture, plantation and livestock sectors. Domestic products of agricultural land and plantations that have already produced such as nuts, cloves, coffee and bananas. Forestry products such as sengon wood plants. From the livestock sector, such as cows, goats, pigs, native chickens (Triani & Satyawan, 2016). To help with village governance, Lemukih village has several institutional bodies. Existing social institutions such as the Village Consultative Body, LPM, Karangtaruna, and Farmer Groups. The Lemukih Village Headquarters collaborates with the Village Consultative Body and the LPM in implementing the Village administration wheel. Existing economic institutions such as savings and loans groups, LPD, and BUMDes. The village government office has complete facilities and infrastructure as well as infrastructure owned by other village institutional bodies (Pramusinto & Latief, 2011).

Small and medium industries that develop in Lemukih Village are in the form of home industries such as the cassava chips industry, peas, uli snacks, ground coffee and woven handicrafts. The business is mostly managed by KWT (Women's Farmer Group) Lemukih village. Businesses that develop in the field of skill services such as furniture, embroidery sewing, barber, electronic service, and workshop business. To increase the community's business income, it is necessary to provide assistance, counseling and training (Atmadja & Saputra, 2017; P. E. D. M. Dewi et al., 2017; Pramusinto & Latief, 2011).

LITERATURE REVIEW

BUMDES Partners

Problems partners BUMDes Lemukih are the terms estate and agricultural product processing such as cassava chips, peas and ground coffee still in need of a touch to knologi processing so as to have a sale value higher. BUMDes' new breakthrough product in the form of dishwashing liquid under the brand name "Super Jross" still needs a touch from technology experts. Young people who previously took jobs as tour operators and parking attendants around waterfall tourism objects, due to the COVID-19 pandemic, they did not have permanent activities, it turns out that there are residents who have the idea of making dish soap, but the quality is still very simple and unable to afford it. be rsaing with similar products that have been there before (Saputra, Anggiriawan, et al., 2019; Saputra, Sara, et al., 2019; Sara et al., 2020b).

The marketing of processed food and “Super Jross” mainstay products is still local, so it needs a touch⁶ marketing so that people's products are distributed to other areas, throughout Bali. The BUMDes managed by the manager have been able to drive the economic growth of the Lemukih community by providing loans with low interest rates, however, the government still needs help to increase BUMDes funds so that the larger community can take advantage of BUMDes funds. The financial statements presented are also still simple, the⁹ counting program is not yet based on cloud so that it cannot be accessed by the regional government and other interested parties (Saputra, Sara, et al., 2019; Sara et al., 2020b).

Human Resource Development

Human Resources Development (HR) in Indonesia is² part of the process and objectives in Indonesia's national development. Therefore, thoughts emerging development² Indonesia today is strongly influenced by the realization that the stronger will be no avoiding the participation of Indonesia in the ongoing global process it. It is hoped that this process will bring benefits and encourage the national development process (Knechel, 2007). At the same time, the Indonesian people also face the challenge of catching up with other nations² that have previously advanced. Therefore, the development of an advanced and independent nation, in order to create prosperity, requires the development of a development concept that is based on humans and the community. On that basis, to⁴ achieve such development goals, the focus of development is placed on the economic sector with the quality of human resources (Atmadja & Saputra, 2018; Hendri et al., 2020; Sara et al., 2020a).

The concept of human development indicators as a measure of development that is parallel to indicators of per capita income¹ and growth rate. Everything is related to the process of social upheaval that took place in the last three decades since the 60s. Improving the quality of human resources as a series of efforts to realize a real person and the entire Indonesian society includes human development, as a human being to put pressure on the dignity, the dignity, the rights and obligations of man is reflected in the values embodied in human beings both in terms of ethics, aesthetics, as well as logic which includes the spiritual values of personality and struggle (Bandura, 1977; Lai & Huili Lin, 2017; Naukoko, 2014).

¹⁶ In the context of national development, the development of whole human beings, the ability of professional and mature personally mutually reinforce each other. Professionalism can help shape attitudes and behaviors as well as a strong personality, while a strong personality is a prerequisite for shaping professionalism. There are at least four main policies in the effort to increase human resources, namely (Addink, 2018; Gunawan et al., 2019): ²⁷ raising the quality of life which includes both the quality of the human being such as physical and spiritual, as well as the quality of life such as housing and healthy housing; Increasing the quality of productive human resources and efforts to equalize their distribution; Increasing the quality of human resources capable of utilizing, developing, and mastering science and technology with an environment¹⁴ perspective; as well as developing institutions covering the institutional and legal roles that support efforts to improve the quality of human resources (Atmadja & Saputra, 2018; Saputra & Tama, 2017; Sara et al., 2020a).

³ Increasing the capacity and quality of a nation through the development of superior human resources¹¹ is a common task in creating a strong nation and a prosperous country. Through HR were superior, strong and good quality physically and mentally will have a positive impact not only on improving the competitiveness and independence of the nation, but also in support of national development. In this regard, there are several things that must be the main priority in developing the quality of human resources¹ among others, first, is a good and quality education system (Şahin et al., 2009; Scott-Clayton & Zafar, 2019).¹ To achieve this, it is necessary to organize the education system as a whole, especially in relation to the quality of education and its relevance to the needs of society and the world of work. The government in this case has an important role in the implementation of an effective and efficient education system, oriented towards mastery of science and technology and is evenly distributed throughout the country (Afiah & Azwari, 2015).

The second is strengthening the role of religion in social life in order to strengthen national identity and personality (character building). Third is increasing the capacity of human resources through various education and training, competence, coaching and others. A professional and skilled workforce according to market demands is a factor of excellence for a nation in facing global competition (Harrison & Donnelly, 2011). The government plays an important role in preparing strategic program¹ in order to produce quality human resources ready to enter the job market. Lastly, is community fostering and development, especially the younger generation. As the main support in the wheel of development, the empowerment of the younger generation is expected to be able to create a creative, innovative and highly competitive generation. The characteristics of this young generation are expected to be able to contribute and win global competition (Novrizal & Podger, 2017; Saputra, Anggiriawan, et al., 2019; Sujana et al., 2020).

Considering the strategic role of human resources for the acceleration of national development, policies and strategic steps for a comprehensive work program must be realized in order to produce many superior Indonesian human resources who are able to compete at the global level (Farooqui & Nagendra, 2014; Sudarno, 2015). Policy synergy among stakeholders in related sectors and across sectors is also absolutely necessary in order to unify³ existing resources and potentials for accelerating the development of Indonesian human resources. This effort, of course, requires cooperation from all parties, especially families in terms of providing education and expertise in accordance with the standards set by the government. Awareness and enthusiasm to continue to improve self-quality and competitiveness are also needed from the young generation who are agents of development for this nation. In addition, monitoring and evaluation is needed to ensure that existing³ programs run as expected and have a significant impact in increasing labor productivity, especially the younger generation. With qualified human resources, the targets in Indonesia's development will be easier to achieve (Peng et al., 2021; Stevanović, 2016).

METHOD

Methods of Implementation Activities Program community partnerships is held in the village of Lemukih, District of Sawan, Regency of Buleleng, Bali on April 5, 2021. The methods that are used in the activities is to approach education (Fama & Jensen, 2005; Ghani et al., 2014) The educational approach in question is to provide knowledge and understanding of BUMDes management with the lecture method to BUMDes managers related to the problems that exist in the BUMDes (Saputra, Sara, et al., 2019; Sara et al., 2020b). Participation of partners is very necessary in order k kegiatan can be held properly. Participation of partners manifested the willingness of members of the management BUMDes present, the provision of premises, facilities support as well as full support of the village administration and the manager BUMDes in activities that dilaksanakan. Activity of PKM in 2021 dilaksanak late in the Village Lemukih District of Sawan district of Buleleng This event was attended by the managers BUMDes Lemukih village. At the implementation stage , the activities carried out include .

RESULTS AND DISCUSSION

The flow chart of the stages of implementing PKM activities can be shown in the following Figure .

Stages of the Implementation Process of Community Service Activities									
Initial Stage: Field Survey	First Process Stages						Strengthening		Community Service Activity Outputs
	Selection of places for practice and counseling	Program Socialization	Mentoring, Counseling, and Management Training	Analysis of training results	The results of the counseling and training	Management	Institutional	Communit Groups	
	29 Methods of Implementing Community Service Activities through outreach, mentoring, counseling and training						Methods of implementing community service activities through Focus Group Discussion		
	22 Implementation of Community Service Activities						Implementation of Community Service Activities		

The Marketing and Operations Section , begins with a demo of a new product produced by the community in the form of dish soap under the brand " Super Jros s ". Product demo activities are carried out by the BUMDes management, especially the trading section by opening a sample of the product , after the demo we can find out that the dishwashing product it has weaknesses, namely: it is not strong enough to dissolve oil and the liquid is not thick enough so that it is wasteful of use. This demonstration activity was held on April 5, 2021 in front of BUMDes service and management, so that suggestions can be given to improve the product in the form of adding a binding agent that does r 6 harm the hands so that it can compete with similar products such as mama lemon and liquid sunlight (Saputra, Anggiriawan, et al., 2019; Saputra, Sara, et al., 2019; Sara et al., 2020b).

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This was followed by a demonstration of the community's production in the form of cassava chips, peas and ground coffee. The cassava chips produced were still hard, apparently there was no boiling before frying. Cassava kri pik products will be tasty and not hard when boiled or soaked in hot water as well as added seasonings when soaking. Peas are still very simple like home-fried products, but the taste is distinctive, but the hard and less savory peas make people less like eating them in large quantities. Nuts must be able to arouse curiosity and addiction so that you want to buy and buy on. So the solution is to soak it in hot water with added garlic and taste it. All the fried products still contain oil, so they are less hygienic. One oil spray device is needed so that the fried products look crispy without any oily elements appearing (Harrison & Donnelly, 2011; Saputra, Sara, et al., 2019).

The marketing of BUMDes products is still local, for the surrounding community, however, efforts are being made to penetrate a wider area. For this reason, special officers must be trained from local residents who have a marketing spirit, namely hard workers, who are not shy and are not deterred if consumers reject them. Here, investment is needed in the form of remuneration for marketing personnel even though the process of introducing the product is still not fully accepted by the community. There is a risk that a new product is launched where there is already a similar product that has a market and is accepted by consumers without protest. To match it takes team and effort. Especially making the quality of our products at least the same as liquid sunlight and reducing the price to be cheaper considering production in your own area. If this product is accepted by the Balinese people, this is already a great opportunity to develop. The marketing strategy in the form of social media must be maximized to introduce the product to

the public. In addition, take advantage of public figures, try out affiliate programs with supermarket entrepreneurs, and make video tutorials .

The General Finance and Administration Division, begins by introducing the accounting program, which is a legacy of the sadhu gate program that has been modified according to the needs of BUMDes. The program is in excel, so it's still simple (Bagheri & Akbarpour, 2016). the PKM team gave an explanation of BUMDes bookkeeping material in a presentation which included:

- 1) Obligation to do bookkeeping.
- 2) The principle of BUMDes financial accounting .
- 3) The purpose of making accounting records .
- 4) The term of accounting that is commonly used in bookkeeping BUMDes.
- 5) The Accounting Cycle .
- 6) Standard name , number, and account classification in the BUMDes accounting system .

Training starts with giving examples of transactions, how to how to create a journal, how to post to the book is great, how to make the balance sheet balance and teach how to make reports finance through a simulation of an example that common encountered in the field of accounting. After the simulation is done, then the managers are taught to record real transactions executed on BUMDes Lemukih (Sara et al., 2020b). The process of accounting were implemented applied to the base of computerization using MS Office Excel. With the activities of the training is modern manager BUMDes can record every transaction to the statement of financial accordance with the rules of accounting. Financial reports help an agency in making decisions in the long term. Making decisions is what will determine the future conditions of the agency (Kartika, 2017). Similarly BUMDes in wealth report which is owned require a report (Fu et al., 2020).

At the stage of evaluation , the activity that is done is to evaluate the activities carried out by doing the mapping weakness deficiency or excess. If found their shortcomings, it will be followed up by doing repairs to involve the managers BUMDes and also the village chief. During the activity both events seminars and trainings, visible from the participants are actively following the activities until the event is completed (Saputra, Anggiriawan, et al., 2019). They are a lot to ask and want to know about the material that is presented in depth, so that with the activities of this, the village government and manager BUMDes very terbantuan to be able to understand and know about know lolaan BUMDes (Saputra, Sara, et al., 2019).

Constraints are the same also been faced by BUMDes Tugu Sari Pajahan, of the results of research obtained that in preparing the financial statements in accordance with the format of the report finance manufacturing is constrained HR issues in finance, the level of competence, the scope of the organization of small and component parts in the format of the financial statements of manufacturing complex (Barton, 2011; Mironiuc & Robu, 2012; Wulandari et al., 2019). To overcome the constraints on top of the team do efforts including the following: Team PKM explain it over and over again and give examples of the intent and purpose of the activitie and materials are delivered. The PkM team provides additional teame to train BUMDes treasurers in preparing financial reports.

CONCLUSION

The conclusion from this devotion to BUMDes Lemukih is: The readiness of BUMDes managers to receive and listen to the service team is an asset for BUMDes to receive renewal in a sustainable manner . Some of the residents' agricultural products that are still packaged simply require assistance in the future on food processing technology and product marketing strategies. Assistance is needed in the form of an oil blower so that the packaged local products of the community do not appear oily. Continuous assistance is needed regarding the accounting information system that the financial statements produced are in accordance with generally accepted accounting principles. As for suggestions that can be used as a material consideration for the future as follows: Activity training on agricultural product technology becomes indispensable so that people know the modern technologies that will bring the community more widely known product of pemas aran Lemukih local village alone. Knowledge of the management of BUMDes from the managers must continue to be improved for the progress of the managed BUMDes . The very high desire of the community to progress and develop through BUMDes is the inspiration for the need for sustainable service , so that people who are located very far inland are able to produce quality products that can be marketed in supermarkets.

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