

STRATEGIC PLANNING AND POLITICAL DYNAMICS IN THE MANAGEMENT OF VILLAGE-OWNED ENTERPRISES (BUMDESA) IN TASIKMALAYA REGENCY 2022-2024

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ABSTRACT. Strategic Planning and Political Dynamics in the Management of BUMDesa in Tasikmalaya Regency, 2022-2024: A Case Study of BUMDesa Warga Saluyu in Sukaluyu Village, Mangunreja Subdistrict, and BUMDesa Walatra in Salawu Village, Salawu Subdistrict, Tasikmalaya Regency, examines how strategic planning is implemented in BUMDesa Warga Saluyu and BUMDesa Walatra, as well as how local political dynamics influence the implementation of policies. This research uses a qualitative method with a case study approach to analyze strategic planning and political dynamics in the management of BUMDesa, combining primary data from in-depth interviews and field observations with secondary data from media documentation and previous studies. The findings show that strategic planning in the management of BUMDesa in Tasikmalaya Regency, such as in BUMDesa Warga Saluyu and BUMDesa Walatra, is directed toward the development of local potential, particularly in the fields of tourism and agriculture. However, challenges include limited resources and local political dynamics that affect policy and program implementation. Based on Lorange's theory in Bryson regarding Mission, Strategy, Budget, and Control, this study emphasizes the need for a comprehensive approach to strategic planning and the management of BUMDesa in Tasikmalaya Regency. Furthermore, the analysis also considers the implications of local political dynamics and the role of regional governments and communities in managing BUMDesa. Overall, this research provides valuable insights into the capacity of BUMDesa Warga Saluyu and BUMDesa Walatra in implementing strategic planning, highlighting the importance of effective collaboration and coordination among stakeholders to improve community welfare and promote sustainable village development.

Keywords: Strategic Planning; Political Dynamics; Coordination; Collaboration; Sustainable Development

INTRODUCTION

Strategic planning is one of the key elements in organizational management, including village government organizations such as Village-Owned Enterprises (BUMDesa). Strategic planning helps organizations define a clear vision, mission, and long-term goals, as well as develop concrete steps to achieve them. In the context of BUMDesa, strategic planning is crucial for efforts to empower the village economy and improve the welfare of village communities. Effective management of BUMDesa requires a well-directed and sustainable strategy, tailored to the village's local potential and needs.

However, in practice, the implementation of strategic planning at the village level cannot be separated from the influence of local political dynamics. The political dynamics in the village, involving interactions between the village government, the community, and external actors, often affect the policies and programs of BUMDesa. Strategically designed policies may be hindered by varying local political interests, necessitating an adaptive and collaborative approach to their management.

In Tasikmalaya Regency, BUMDesa plays a crucial role in local economic development and improving the quality of life of village communities. However, various challenges arise in the planning and management process, particularly those caused

by complex local political dynamics. During the 2022-2024 period, several BUMDesa in the region, such as BUMDesa Warga Saluyu in Sukaluyu Village and BUMDesa Walatra in Salawu Village, have faced challenges related to policy changes, changes in village leadership, as well as interactions with other stakeholders.

This research aims to analyze how strategic planning is carried out in BUMDesa in Tasikmalaya Regency and how local political dynamics affect its implementation. The study also explores the interaction and interdependence among various parties involved, and its impact on the success of BUMDesa management.

The implementation of development by the government is closely related to the vision and mission of the institution or public organization itself. Within an organization, vision and mission are closely related to strategy. In an organization, strategy is related to the implementation of ideas, planning, and execution of activities within a specific timeframe. Thus, strategy becomes an inseparable part of the functioning of both private and public organizations (Cangara, 2022). In government institutions, strategy is a way or pattern designed to address strategic issues in order to achieve the vision, mission, goals, and objectives of the Regional Apparatus. Strategies are not limited to the scope of regional apparatuses but extend to local government levels, which have

various strategies. Several experts define strategy, generally applying it as a “plan.”

Political dynamics also influence strategy down to the village level. Village governments not only implement strategies to address local issues but must also respond to political dynamics occurring at higher levels, such as central or regional government policies, pressure from political parties, or the need to adapt to the aspirations of constituents affected by political changes (Arifin, 2022).

Strategy can be seen as a pattern of goals, policies, programs, actions, decisions, or resource allocations that define how the organization will operate, what it will do, and why it does what it does. Therefore, strategy is an extension of the mission to bridge the organization (or community) and its environment (Bryson, 2001). Strategic planning is a disciplined effort to make important decisions and take actions that shape and guide how an organization (or other entity) operates, what it does, and why it does it. Planning also acts as a roadmap. Strategic planning requires every organization to assess the environment in which it operates and helps focus attention on critical challenges and issues. It also helps leaders focus on the problems faced and make decisions to address these issues (Bryson, 2001).

Strategic planning is also crucial in rural and regional development, which is essential for regional development, poverty alleviation, and reducing regional disparities. In implementing village development, the government employs a dual approach: first, through participatory planning within the framework of development from, by, and for the village, referred to as “village development”; second, this pattern of development has the same objectives but different methods and ways of implementation (Kurniawan, 2022).

The enactment of Law No. 6 of 2014 on Villages indicates that villages are regulated separately and are no longer part of Law No. 23 of 2014 on Regional Government. This law essentially aims to transform villages into more sovereign, dignified, empowered, and self-reliant administrative units. One of the current government missions is to develop rural areas, which can be achieved through community empowerment aimed at increasing productivity and diversifying village businesses, ensuring facilities to support village economic growth, building and strengthening institutions that support production and marketing chains, and optimizing human resources as a basis for village economic growth. This effort is supported by Law No. 6 of 2014 on Villages, Article 87, paragraph 1, which states that villages can establish Village-Owned Enterprises (BUMDesa).

BUMDesa is an instrument for local economic empowerment with various types of businesses according to the village’s potential. The development of this potential aims to improve the economic welfare of village residents through business development. Additionally, the presence of BUMDesa also impacts increasing the village’s original income (PADes), allowing the village to undertake development and enhance welfare more optimally. BUMDesa is a village-based business entity that, in its activities, not only helps in village governance but also meets the needs of the village community. BUMDesa can also perform service functions, trade, and other economic development activities. According to Article 89 of Law No. 6 of 2014, when a BUMDesa can successfully run its business, the results can be used for business development, village development, community empowerment, and providing assistance to the poor through grants, social assistance, and revolving funds set out in the village budget (APBDesa).

This indicates that BUMDesa is not only financially oriented but also aims to support the improvement of village economic conditions, which, when the economy of the community is strong and stable, will affect community income, change consumption patterns, and reduce poverty levels. BUMDesa is established to utilize all economic, institutional, natural resource, and human resource potentials to enhance the welfare of village communities. To increase village income, BUMDesa can mobilize local savings through revolving funds and savings and loans management.

The existence of BUMDesa is regulated under Law No. 6 of 2014 on Villages. Article 87 states that:

- (1) Villages may establish Village-Owned Enterprises, known as BUMDesa.
- (2) BUMDesa is managed with a spirit of kinship and mutual cooperation.
- (3) BUMDesa can engage in economic and/or public service activities according to legal regulations. Meanwhile, Article 88 states:
 - (1) The establishment of BUMDesa is agreed upon through Village Deliberations.
 - (2) The establishment of BUMDesa as referred to in paragraph (1) is stipulated by Village Regulations.

In addition to Law No. 6 of 2014, BUMDesa is also regulated by Government Regulation No. 11 of 2021 on Village-Owned Enterprises, which states in Article 1, paragraph 1, that: Village-Owned Enterprises, hereinafter referred to as BUMDesa, are legal entities established by villages and/or

together with other villages to manage businesses, utilize assets, develop investments and productivity, provide services, and/or other types of businesses to maximize the welfare of village communities.

Previously, the regulation concerning BUMDesa was under the Ministry of Home Affairs of the Republic of Indonesia, to implement the provisions of Article 142 (Government Regulation No. 43 of 2014 on the Implementation of Law No. 6 of 2014 on Villages). The provisions of Article 142 were amended by Government Regulation No. 47 of 2015 on Amendments to Government Regulation No. 43 of 2014 on the Implementation of Law No. 6 of 2014 on Villages. In 2021, these regulations were replaced with new rules, Government Regulation No. 11 of 2021 on Village-Owned Enterprises, which includes detailed explanations regarding the establishment, management, and dissolution of BUMDesa and Joint BUMDesa, regulated by the minister responsible for village development, rural development, and community empowerment, in coordination with the minister responsible for domestic governance. According to the new regulations, the regulation of villages and BUMDesa is under the Ministry responsible for village development, rural development, and community empowerment, with detailed guidelines on BUMDesa activities and mechanisms. Based on data recorded by the Department of Village Empowerment and Family Planning of Tasikmalaya Regency, BUMDesa in Tasikmalaya Regency has established 700 business units, including:

Table 1. Business Units of BUMDesa Tasikmalaya Regency in 2023

No	Type of Business	BUMDes Business Unit		
		Active	Passive	Total
1	Brilink PPOB	120	60	180
2	Agriculture	10	8	18
3	Fisheries	12	4	16
4	Livestock	16	13	29
5	Plantations	5	1	6
6	Trade	12	33	153
7	Saving and loans	40	14	54
8	Services	55	22	77
9	Tourism	10	4	14
10	Village water supply	20	3	23
11	Mining	1	0	1
12	Waste Management	7	0	7
13	Other basic services	19	0	19
14	Rental	20	23	43
15	Processing industry	3	1	4

Source: DPMKB Tasikmalaya Regency 2023

Based on the data in Table 1. above, it is evident that the dominant types of businesses managed by BUMDesa in Tasikmalaya Regency are Brilink

PPOB and trade. This indicates that the activities of BUMDesa are primarily focused on financial transaction services and trade. However, when looking at several flagship products of BUMDesa in Tasikmalaya Regency, sectors with potential in rural areas include agriculture, livestock, plantations, fisheries, and industries such as organic rice, palm sugar, powdered sugar, coconut, vannamei shrimp, tilapia, gourami, free-range chickens, sheep, cattle, dairy cattle, coffee, chocolate, mangosteen, dukuh, durian, rambutan, rice, rubber, embroidery, bamboo weaving, pandan weaving, processed foods, and dried fruit. These rural potentials should ideally be a strength for BUMDesa in its management, but the opposite seems to be the case. This situation reflects a lack of initiative and capability among human resources in Tasikmalaya Regency to manage existing potentials effectively.

This study focuses on Strategic Planning and Political Dynamics in the Management of BUMDesa in Tasikmalaya Regency for 2022-2024: A Case Study of BUMDesa Warga Saluyu in Sukaluyu Village, Mangunreja District, and BUMDesa Walatra in Salawu Village, Salawu District, Tasikmalaya Regency.

Political dynamics also influence strategies at the village government level. Village governments not only implement strategies to address local issues but also need to respond to political dynamics occurring at higher levels, such as central or regional government policies, pressure from political parties, or the need to adapt to the aspirations of constituents affected by political changes.

Through the policy of Sukaluyu Village Government, the Sukaluyu Village Regulation No. 9 of 2017 on the Establishment of BUMDesa Sukaluyu Village was enacted, which is detailed in Article 1, paragraph (1): This BUMDesa is named BUMDesa Warga Saluyu of Sukaluyu Village, hereinafter referred to as BUMDesa. In paragraph (2), BUMDesa Warga Saluyu of Sukaluyu Village is located in Sukaluyu Village, Mangunreja District, Tasikmalaya Regency.

Over time, BUMDesa Warga Saluyu has experienced changes in management since its establishment. From 2017 to 2018, the management was elected through deliberations, and in 2019, a management change occurred through a limited meeting conducted by the Sukaluyu Village Head. This led to changes in the management of BUMDesa due to differences in thinking and orientation between the new management and the previous one.

The management of BUMDesa Warga Saluyu in Sukaluyu Village, Mangunreja District, Tasikmalaya

Regency has experienced ups and downs since its inception and is currently considered passive. The development and management of BUMDesa Warga Saluyu face various challenges such as a lack of management understanding, limited resources, conflicts of interest, weak control, managerial mismatches, and poor communication between BUMDesa managers and the Village Government.

Several barriers to the progress and development of BUMDesa Warga Saluyu are based on the reality on the ground, where the current Director of BUMDesa Warga Saluyu does not have a mission and goals aligned with the village government. From the start, when the BUMDesa Director decides on the types of businesses to be run, there is a mismatch between the desires of the BUMDesa managers and the village government. As a result, the BUMDesa managers feel they lack the authority to choose business types that align with the expected goals (Ardillah, 2022). Additionally, observations show that the current village government holds significant political influence at the village level in determining policies affecting BUMDesa Warga Saluyu's development. If the BUMDesa Director opposes or disagrees with the village government's decisions and policies, the director faces political pressure or even threats to their position (Hardiyansyah, 2022). This situation highlights the weak communication between Sukaluyu Village Government and BUMDesa Warga Saluyu's managers, which complicates understanding each other's perspectives and needs. Consequently, there is no synergy in decision-making and policy formulation for the development of BUMDesa Warga Saluyu. If the village government does not support initiatives or projects proposed by the BUMDesa Director, it can lead to resource limitations, including funding, human resources, or other necessary support to enable better management of BUMDesa.

Currently, BUMDesa Warga Saluyu in Sukaluyu Village is in a passive state, with minimal changes or improvements due to the stagnation of business activities caused by the performance issues of BUMDesa managers. The director reports that the secretary and treasurer of BUMDesa have their own personal commitments, which have led to ineffective business operations. The director explains that many of the current managers are nearly inactive because they are preoccupied with finding side jobs to meet their livelihood needs.

Based on the empirical issues described above, it can be seen through strategic planning theory that strategic planning is a disciplined effort to make important decisions and actions that shape and guide

how an organization (or other entity) operates, what it does, and why it does what it does (Bryson, 2001). According to Lorange in (Bryson, 2001), strategic planning as a system must address four important questions: where are we going (mission), how do we get there (strategy), what is our action blueprint (budget), and how do we know if we are on track (control). In addition to being a system, strategic planning is also a process where one process is interconnected with others (Firda Diartikaa, 2021).

Regarding the mission aspect, BUMDesa Warga Saluyu in Sukaluyu Village, Mangunreja District, Tasikmalaya Regency, has a clear procedural mission during the establishment phase of BUMDesa, as indicated by Sukaluyu Village Regulation No. 9 of 2017 concerning BUMDesa Sukaluyu. This regulation outlines the mission included in its articles, covering the foundation of its establishment, goals, and expected outcomes. However, in reality, the mission stated in the regulation lacks clear objectives or detailed plans to achieve them, making it difficult for the BUMDesa managers to implement it effectively. Additionally, a mission might fail due to a lack of resources such as personnel or technology needed for execution, which poses a significant challenge for BUMDesa in achieving its goals.

In contrast, BUMDesa Walatra in Salawu Village, Salawu District, Tasikmalaya Regency, has comprehensive administrative documentation, including village regulations and other supporting administrative tools for organizational goals. However, personnel resource constraints remain an issue affecting BUMDesa Walatra's operational processes. Organizational members may not be fully committed to the mission, which can hinder progress and goal achievement. The second issue in strategic planning according to Lorange (in Bryson) is strategy. In terms of strategy, BUMDesa Warga Saluyu in Sukaluyu Village, Mangunreja District, Tasikmalaya Regency, lacks a clear direction or concrete steps. This is partly because BUMDesa Warga Saluyu does not have reliable and creative personnel to develop the mission outlined in the Sukaluyu Village Regulation concerning BUMDesa. The available management resources are unable to elaborate on and implement the mission in detail. Moreover, if a strategy does not account for changes in external environments such as market conditions, technology, or regulations, it may become irrelevant or ineffective. This has been a barrier for BUMDesa Warga Saluyu, which has faced pressure from Sukaluyu Village Government in determining its strategy and management.

Similarly, BUMDesa Walatra in Salawu Village, Salawu District, Tasikmalaya Regency,

faces similar issues, including weak human resource allocation within the organization. The existing BUMDesa management struggles to establish solid communication and cooperation, leading to frequent miscommunications that hinder strategy formulation and the actions required by BUMDesa. The third issue in strategic planning is budgeting. Initial observations show that both BUMDesa Warga Saluyu and BUMDesa Walatra receive budgets from their respective village governments sourced from Village Funds. However, the management of these funds differs in their technical usage.

At BUMDesa Warga Saluyu in Sukaluyu Village, Mangunreja District, Tasikmalaya Regency, budget management is tightly controlled by the Village Head, which sometimes makes fund utilization cumbersome for the BUMDesa managers. Conversely, BUMDesa Walatra in Salawu Village, Salawu District, Tasikmalaya Regency, grants full budget management to its managers. However, issues also arise here as the funds managed by BUMDesa Walatra's treasurer are often difficult for the director to access due to various personnel-related reasons. The importance of budgeting in integrating strategic plans with resource allocation is not just about distributing funds but also about reflecting the organization's strategic priorities. In other words, fund allocation should align with the organization's long-term goals and strategies.

The final issue in strategic planning according to Lorange (in Bryson) is control. In terms of oversight, BUMDesa Warga Saluyu in Sukaluyu Village, Mangunreja District, Tasikmalaya Regency, has been generally supervised by the Sukaluyu Village Government, with the Village Head acting as the supervisor. Budget control by the Village Head has been intense throughout BUMDesa Warga Saluyu's development, as observed during field research with the BUMDesa Director. However, the problem arises when BUMDesa funds are available but not accessible to the BUMDesa managers, creating complications. Additionally, there has been a lack of innovation at BUMDesa Warga Saluyu due to political pressure from the village government, which tends to be static regarding the Director's ideas and proposals.

One issue in political dynamics affecting strategic planning for BUMDesa management in Tasikmalaya Regency is the influence of local political interests on decision-making and policy priorities. Politics often affects village policy directions, including BUMDesa management, where decisions on budget allocation, management appointments, and supported programs are influenced by local political interests. This can

lead to a mismatch between BUMDesa's long-term strategic goals and the short-term political agendas of the ruling leaders or political groups, ultimately hindering optimal management and economic development of the village.

The researcher analyzed the data according to what was found in the field, organizing and aligning it with the focus of the research. The researcher gathered a substantial amount of information, reduced it to patterns, categories, or themes, and then interpreted this information using various frameworks.

Several relevant studies include the following: The study titled *Strategy Of Developing Village-Owned Enterprises In Improving The Welfare Of Village Communities* (Jusman Iskandar, 2021) explains that BUMDes Maju Abadi in Mekarmaju Village, Pasirjambu District, Bandung Regency, has benefited the community by empowering local potential, increasing product output, and contributing to both the welfare and development of the village. Although progressing well, BUMDes faces challenges, particularly in the involvement and quality of human resources (HR). As a business entity with a mission to empower the village, BUMDes requires strong management, which remains a significant challenge. To improve BUMDes management, optimizing the role of qualified HR is crucial so that BUMDes can become a productive, innovative, adaptive, and accountable institution in facing the challenges of the times. This study uses a descriptive methodology with a qualitative approach. Meanwhile, the study titled *Village-Owned Enterprise Management Strategy (BUMDes) in Bukit Sari Village, Padang Tualang District, Langkat Regency* (Yola Miranda Hutagaol, 2024) explains that the results of the research on the management strategy of BUMDes Tunas Prima Jaya in Bukit Sari Village show that the planning, organization, implementation, and evaluation stages are not yet optimal. Planning was not well-targeted, causing several business units to close, and the budget lacked transparency, with unclear fund allocation. Public outreach was also minimal. The organization of the management and business units was unhealthy, with some business units being off-target and managers showing a lack of concern, preventing BUMDes from developing. Additionally, limited funds hindered necessary infrastructure improvements. Lastly, the study titled *Village-Owned Enterprise Management Strategy (Bumdes) In Maccini Baji Village, Bajeng District, Gowa Regency* (Nabila Fitrianita, 2022) explains that based on research conducted in Maccini Baji Village, Bajeng District, Gowa Regency, the management of BUMDes Sipakainga has been running according

to procedures, following government regulations, and involving community collaboration. In terms of planning, BUMDes planned its programs and budget according to the Articles of Association and Bylaws (AD/ART), while in terms of organization, managers were chosen from local residents without positions in the village government, fostering strong cooperation to achieve the organization's goals. Guidance was provided through monitoring and supervision of the members' work to ensure targets were met, and evaluations were regularly conducted every three, six, and twelve months with financial transparency to avoid misunderstandings. The success of BUMDes management was influenced by cooperation and support from the village government, as well as the equitable distribution of business funds. The suggestions provided include improving public outreach, enhancing infrastructure and fund allocation, ensuring equitable distribution of business funds to the community, and providing training to BUMDes managers. Therefore, the researcher focuses on the novelty of examining the impact of local political dynamics on strategic planning in the management of BUMDes in Tasikmalaya Regency, particularly in the context of BUMDes Warga Saluyu and Walatra. This study provides empirical insights into how local political pressures influence the village's economic development strategies, which often conflict with the long-term vision of BUMDes.

METODE

This study aims to analyze Strategic Planning and Political Dynamics in the Management of BUMDesa in Tasikmalaya Regency for the period 2022-2024, with a focus on BUMDesa Warga Saluyu in Sukaluyu Village, Mangunreja District, and BUMDesa Walatra in Salawu Village, Salawu District, Tasikmalaya Regency. The research employs a qualitative method. The data sources consist of primary and secondary data. Primary data includes observations and interviews with various informants. Informants were selected using purposive sampling (Creswell, 2010), which includes the BUMDesa Directors, Village Heads, Chair of the BUMDesa Forum of the Regency, Regency Village Assistance Team (TA), community members from Sukaluyu and Salawu Villages, Non-Governmental Organizations (NGOs), the Regency's Community Empowerment and Family Planning Office, the Regency's Parliament (DPRD), and academics. Secondary data includes media sources or other research findings used to support the analysis.

The collected data was analyzed descriptively in line with the research title. Data validation was based on specific criteria, including the degree of credibility and accuracy of the data obtained, the correctness of descriptions, conclusions, and explanations, which could be assessed through compliance with regulations and important documents (Moleong, 2014).

In the data validation process, this study uses a data triangulation method, which aims to verify and strengthen the validity of the research results. Triangulation is carried out through three main methods: in-depth interviews, field observations, and document analysis. In-depth interviews were conducted with various stakeholders, such as BUMDesa administrators, village officials, and local communities, to obtain direct information about the planning and implementation of BUMDesa programs. Information from these interviews was then validated with field observations.

RESULT AND DISCUSSION

In conducting this research, several informants were interviewed at BUMDesa Warga Saluyu in Sukaluyu Village, Mangunreja District, and BUMDesa Walatra in Salawu Village, Salawu District, Tasikmalaya Regency, who were considered to have the knowledge and authority to provide answers regarding Strategic Planning and Political Dynamics in BUMDesa Management. The questions in the questionnaire were divided into four criteria/aspects based on Lorange's framework in (Bryson, 2001) which include: 1. Mission, 2. Strategy, 3. Budget, and 4. Control. Additionally, for the theory of political dynamics, the indicator used was the interaction and interdependence among various parties (Santoso, 2004).

a) Mission

In preparing The mission of BUMDesa generally aims to improve the welfare of rural communities through local economic empowerment. The mission of BUMDesa includes the development of micro, small, and medium enterprises based on local village potentials and the sustainable management of resources. In the context of Tasikmalaya Regency, the mission of BUMDesa, such as BUMDesa Warga Saluyu and BUMDesa Walatra, is designed to promote local economic growth, reduce poverty, and improve the quality of life for the community. This mission is expected to be implemented through various initiatives, such as providing business services, skills training, and natural resource management. The organizational goals of BUMDesa include achieving

social and economic welfare in a measurable way. Specifically, the objectives for BUMDesa in Tasikmalaya Regency are to increase village income, expand job opportunities, and enhance the managerial and technical capacities of BUMDesa. Through strategic planning, these objectives are broken down into more measurable targets, such as increasing business turnover, expanding products and services, and enhancing community participation in BUMDesa management. According to informant 1, to develop and explore the business potential of the community that is accommodated and funded by the Village so that with the existence of BUMDesa it can help improve the economic level of the community. and add Village Apebedes. Which in the future if successful in addition to improving the economic level of the community can also make the Village Independent without any budget from the Government, either Village Funds, ADD, even budget assistance from the Center, Province, or Regency to carry out Village Government or carry out Development. The strategic planning concept applied in this article focuses on developing long-term plans that consider various external and internal factors affecting BUMDesa. This planning involves analyzing the current situation, setting vision and mission, and formulating appropriate strategies. In this case, strategic planning includes identifying internal strengths and weaknesses of BUMDesa, as well as external opportunities and threats related to local political and economic dynamics. For example, BUMDesa Warga Saluyu and BUMDesa Walatra must adjust their strategies to align with local government policies, regulatory changes, and community needs.

b) Strategy

In this sub-dimension, policies serve as the foundation for strategic planning, guiding decision-making within BUMDesa. In the context of BUMDesa in Tasikmalaya Regency, the policies implemented are inclusive and aimed at economically empowering rural communities. One of the policies is to encourage local community involvement in managing BUMDesa and to optimize the potential of village resources to enhance economic welfare. At BUMDesa Warga Saluyu and BUMDesa Walatra, the management policies focus on developing businesses based on local potential, such as agriculture, crafts, and services. Additionally, local government policies that support village autonomy are crucial in shaping BUMDesa policies. This allows BUMDesa to operate more freely in developing business models that align with community needs and village potential.

Programs in strategic planning are the concrete manifestation of established policies. At BUMDesa in

Tasikmalaya Regency, the programs aim to strengthen the economic sector and enhance the capacity of rural communities. For example, at BUMDesa Warga Saluyu, programs include developing village tourism and skills training to boost community productivity. At BUMDesa Walatra, one of the flagship programs is the development of integrated agriculture and agricultural processing. These programs not only increase village income but also promote economic independence for rural communities. The article also highlights the importance of synergy between the programs run by BUMDesa and regional and provincial government programs, ensuring that program planning is more targeted and supported by various stakeholders.

Actions or activities undertaken by BUMDesa are the tangible implementation of planned programs. At BUMDesa Warga Saluyu, actions include managing homestays and developing natural tourism as steps to promote the village as a tourist destination. This is part of an effort to introduce local village potential to external visitors and create new economic opportunities for the rural community. At BUMDesa Walatra, activities focus on managing agricultural outputs and creating derivative products from harvests, such as processed food products. This not only adds value to agricultural products but also provides new business opportunities for the village community. Additionally, both BUMDesa also conduct entrepreneurship and business management training for members and local residents as part of capacity-building activities.

Resources are a key factor in the implementation of strategic planning at BUMDesa. The resources used by BUMDesa in Tasikmalaya Regency include human, financial, and natural resources. At BUMDesa Warga Saluyu and Walatra, human resources involve village residents with local skills and trained BUMDesa members. Financial resources come from village capital contributions, business income, and support funds from the local government. BUMDesa also leverages natural resources, such as agricultural land, natural tourism potential, and other local products, to support economic activities. Effective resource management is vital to ensure the sustainability of operations and the achievement of BUMDesa objectives.

c) Budget

Effective budget allocation is key to ensuring that financial resources are used optimally to achieve BUMDesa's strategic goals. In the context of BUMDesa in Tasikmalaya Regency, effective budget allocation involves the appropriate distribution

of funds according to the priorities of planned programs and activities. This article shows that BUMDesa Warga Saluyu and BUMDesa Walatra implement budget allocation principles based on the needs and local potential of their respective villages. For example, the budget allocation for BUMDesa Warga Saluyu is focused on developing tourism infrastructure, such as improving homestay facilities and managing tourist routes. Meanwhile, BUMDesa Walatra allocates its budget for agricultural business development, including purchasing agricultural processing equipment and providing farmer skills training. This approach ensures that each BUMDesa utilizes its available funds to support the most pressing activities and make the greatest impact on the community.

The effectiveness of budget allocation is also enhanced through regular monitoring and evaluation mechanisms. BUMDesa needs to conduct periodic evaluations of budget usage to ensure that funds are used according to the plan and achieve the desired results. This includes monitoring the outcomes of funded programs and adjusting the budget if necessary to address challenges or optimize fund usage. Supporting infrastructure is a crucial element that supports budget management and the implementation of BUMDesa strategies. This article identifies several critical supporting elements for BUMDesa in Tasikmalaya Regency. These include supporting infrastructure, technological tools, and managerial and administrative capacity.

For BUMDesa Warga Saluyu, critical supporting elements include tourism infrastructure such as trekking routes, homestay facilities, and tourist information centers. This infrastructure helps attract tourists and supports tourism-based economic activities. At BUMDesa Walatra, supporting elements include agricultural processing equipment, harvest storage facilities, and market access for product distribution. This infrastructure supports production efficiency and marketing of agricultural products, enhancing the value added to local products. Technological tools are also vital supporting elements. The use of information technology-based financial management systems helps track and manage the budget more effectively. Additionally, strong managerial and administrative capacity is essential to ensure that budget management is conducted with transparency and accountability. Training for BUMDesa managers in financial administration and budget planning is an important investment to improve budget management capabilities.

d) Control

Effective policy implementation is the first step in managerial control for BUMDesa. Established policies must be translated into concrete actions that align with the strategic plan. In the cases of BUMDesa Warga Saluyu and BUMDesa Walatra, effective policy implementation involves applying resource management policies, developing local businesses, and empowering the community according to the set priorities. This article indicates that both BUMDesa engage all relevant parties, including village communities, in the decision-making process. This is achieved by disseminating policies, conducting training, and providing the necessary resources to implement the policies. Effective implementation also includes monitoring policy execution to ensure that all steps are carried out according to plan.

Performance evaluation is a critical process in control to assess how well policies and programs achieve the desired results. The article notes that BUMDesa Warga Saluyu and BUMDesa Walatra conduct regular performance evaluations to assess the effectiveness of their policy and program implementation. This evaluation includes data collection on target achievement, activity results analysis, and impact assessment. Performance evaluation uses predefined indicators such as increased village income, the number of training sessions held, and community satisfaction with the services provided. The results of these evaluations are then used to create performance reports and provide necessary feedback for improvements and strategic adjustments.

Identifying problems is a crucial step in the control process to ensure that emerging issues are addressed promptly. The article explains that BUMDesa in Tasikmalaya Regency use various methods to identify problems, such as field monitoring, collecting community feedback, and analyzing performance data. Commonly identified issues include program implementation challenges, resource shortages, and political dynamics affecting BUMDesa management. By proactively identifying problems, BUMDesa can take corrective actions more swiftly and adjust their strategies to address existing challenges.

Taking action is the final step in control to ensure that identified problems are appropriately addressed. The article describes that BUMDesa Warga Saluyu and BUMDesa Walatra have mechanisms to promptly respond to emerging issues. Actions taken may include policy revisions, budget adjustments, or developing new solutions to tackle problems. For example, if there are issues with

program implementation, BUMDesa might improve operations or provide additional training to staff and members. If political dynamics affect management, BUMDesa may need to negotiate with stakeholders or adjust strategies to accommodate policy changes. Actions should be based on performance evaluation results and problem identification, aimed at enhancing the effectiveness and sustainability of BUMDesa management.

e) **Interaction and Interdependence Among Various Parties in Political Dynamics**

The interaction among various parties in the management of BUMDesa involves relationships between village governments, communities, BUMDesa managers, and other stakeholders such as non-governmental organizations and the private sector. This article explains that these interactions affect how BUMDesa policies and programs are designed and implemented. For example, BUMDesa Warga Saluyu and BUMDesa Walatra need to coordinate with local governments to secure policy support and funding, and with communities to ensure that the programs meet their needs.

Interdependence reflects the reliance among these parties. Every decision or policy made by one party can impact others. In the context of BUMDesa, BUMDesa managers depend on community support and participation for the success of their programs, while local governments rely on BUMDesa to achieve village development goals. The article notes that the success of BUMDesa program implementation often hinges on how well these parties can cooperate and align their interests. For instance, in BUMDesa Warga Saluyu, interaction between BUMDesa managers and local communities is necessary to identify tourism potential and develop appropriate tourism packages. Meanwhile, BUMDesa Walatra must interact with local farmers and extension agencies to enhance agricultural production capacity. Active involvement and support from various parties create a mutually dependent network aimed at achieving common goals in BUMDesa management (Santoso, 2004).

The analysis of interactions and interdependencies among various parties in the management of Village-Owned Enterprises (BUMDesa) reveals the presence of complex relationships between the village government, the community, BUMDesa management, and other stakeholders, such as non-governmental organizations and the private sector. These interactions significantly influence the planning, implementation, and success of BUMDesa programs. However, local political dynamics play a critical role in either strengthening or hindering this collaboration.

Specifically, in the context of political phenomena, the policies and decisions made by the village government are often influenced by political dynamics, such as changes in village leadership or interventions by local political actors. For example, a BUMDesa that initially received full support from the village head may experience a decline in support if a leadership change occurs, bringing a different political orientation. This phenomenon is evident in the case of BUMDesa Walatra in Salawu Village, where a shift in village government policy after the election of a new village head caused a slowdown in the development of agricultural projects.

Furthermore, the analysis indicates that the interdependence between BUMDesa and local political actors greatly impacts the smooth implementation of programs. The success of BUMDesa Warga Saluyu, for instance, heavily depends on policy support from the regional government, which is influenced by local political factors. If political interests do not align with the goals of BUMDesa, decision-making processes can be hindered, leading to delays in the allocation of village funds or a lack of full support from community members who feel marginalized by the village's political process.

Therefore, the analysis suggests that local political phenomena have a direct impact on the effectiveness of interactions and collaboration between the parties involved in BUMDesa management. The strategies adopted by BUMDesa management to navigate these political dynamics are crucial to the long-term success of the programs. The need for adaptive and collaborative approaches becomes increasingly important as BUMDesa management must address political challenges that affect policy decisions and the implementation of village programs.

CONCLUSION

The results of the study indicate that strategic planning and budget management play a significant role in the success of BUMDesa in Tasikmalaya Regency. In particular, well-planned programs aligned with local potential and needs are critical for achieving sustainable economic growth. The research highlights that villages like Sukaluyu and Salawu have managed to create structured programs that engage the community and stakeholders effectively. In these cases, transparent budget allocation and the wise use of resources, such as human capital and local assets, have been fundamental to supporting the operations of BUMDesa. Additionally, the use of a systematic

performance evaluation process has proven valuable in ensuring the funds are used efficiently, which helps build community trust and ensure program success. Another key finding is the ability of BUMDesa to navigate local political dynamics and adapt to external changes, such as shifts in economic conditions or regulatory adjustments. The research observed that successful BUMDesa, such as Warga Saluyu and Walatra, have been able to foster strong collaboration between the village government, community members, and external partners. This cooperation has helped mitigate potential issues arising from local political challenges and has ensured that the programs implemented align with the community's real needs. Therefore, the effectiveness of these village enterprises not only depends on sound planning and financial management but also on their responsiveness to the social and political environment.

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