

DEVELOPMENT STRATEGIES OF VILLAGE-OWNED ENTERPRISES (BUMDES) TO SUPPORT ECONOMIC RESILIENCE IN TOMBOLO PAO DISTRICT, GOWA

Strategi Pengembangan Badan Usaha Milik Desa (BUMDes) untuk Mendukung Ketahanan Ekonomi di Kecamatan Tombolo Pao, Gowa

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ABSTRACT

This study aims to analyze the development classification status of Village-Owned Enterprises (Bumdes) and to develop strategies for Bumdes in supporting regional economic resilience in Tombolo Pao District, Gowa Regency. The assessment of Bumdes development is based on Presidential Regulation No. 11 of 2021 concerning Bumdes, covering variables such as institutional framework, regulations, Bumdes operations, administration, reporting and accountability, capital and assets, and the impact of Bumdes on the community. A SWOT analysis method was employed to formulate Bumdes development strategies. The results of the study indicate that the classification status of Bumdes development in the Tombolo Pao District is as follows: Advanced Bumdes in two villages, namely Pao with a score of 89 and Kanrepia with a score of 88. Developing Bumdes in four villages, namely Balaromang, Tonasa, Mamampang, and Erelembang, with scores of 83, 82, 81, and 77 respectively. Growing Bumdes are found in two villages, Tabbinjai and Balassuka, with scores of 74 each. The strategy for Bumdes to support regional economic resilience in Tombolo Pao is as follows: Advanced Bumdes need to maintain good performance, continue innovating, and expand their business networks. Developing Bumdes should strengthen governance, improve access to capital, and diversify their business ventures. Growing Bumdes need to build a strong foundation, develop human resource capacity, and focus on developing profitable businesses.

Keywords: *Village-Owned Enterprises, Economic Resilience, SWOT Analysis*

ABSTRAK

Penelitian ini bertujuan untuk menganalisis status klasifikasi perkembangan Badan Usaha Milik Desa (BUMDes) serta merumuskan strategi pengembangan BUMDes dalam mendukung ketahanan ekonomi wilayah di Kecamatan Tombolo Pao, Kabupaten Gowa. Penilaian perkembangan BUMDes didasarkan pada Peraturan Presiden Nomor 11 Tahun 2021 tentang BUMDes, yang mencakup variabel kerangka kelembagaan, regulasi, operasional BUMDes, administrasi, pelaporan dan akuntabilitas, permodalan dan aset, serta dampak BUMDes terhadap masyarakat. Metode analisis Strengths, Weaknesses, Opportunity, and Threats (SWOT) digunakan untuk merumuskan strategi pengembangan BUMDes. Hasil penelitian menunjukkan bahwa status klasifikasi perkembangan BUMDes di Kecamatan Tombolo Pao adalah sebagai berikut: BUMDes Maju terdapat di dua desa, yaitu Desa Pao dengan skor 89 dan Desa Kanrepia dengan skor 88. BUMDes Berkembang terdapat di empat desa, yaitu Desa Balaromang, Tonasa, Mamampang, dan Erelembang, dengan skor masing-masing 83, 82, 81, dan 77. BUMDes Tumbuh terdapat di dua desa, yaitu Desa Tabbinjai dan Desa Balassuka, dengan skor masing-masing 74. Strategi BUMDes dalam mendukung ketahanan ekonomi wilayah Tombolo Pao adalah sebagai berikut: BUMDes Maju perlu mempertahankan kinerja yang baik, terus berinovasi, dan memperluas jaringan usaha. BUMDes Berkembang perlu memperkuat tata kelola, meningkatkan akses permodalan, serta melakukan diversifikasi usaha. BUMDes

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Tumbuh perlu membangun fondasi yang kuat, mengembangkan kapasitas sumber daya manusia, dan berfokus pada usaha yang menguntungkan.

Kata Kunci: Badan Usaha Milik Desa, Ketahanan Ekonomi, Analisis SWOT

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INTRODUCTION

Gowa Regency, particularly in the Tombolo Pao District, is a region with considerable economic potential. However, challenges and dynamics in economic development within this area continue to be a focal point of attention. In this context, the role of Village-Owned Enterprises (BUMDes) emerges as a strategic entity in supporting the region's economic resilience. BPS Gowa (2020) Tombolo Pao District has a population of 30,296 people, consisting of 8 villages and 1 urban village.

Economic development in the Tombolo Pao District is closely linked to the role of the village sector as the primary economic resource. BUMDes, as an economic instrument at the village level, holds significant potential to become a key driver in improving community welfare. According to Utami (2022), in efforts to boost the local economy, the Tombolo Pao District government encourages residents to explore the natural resources available, particularly in agriculture, as 52% of the population relies on farming for their livelihood. Fitri Awaliyah & Rostwentivaivi (2021) also noted farming is able to provide benefits to farmers and is feasible to be developed.

Each village has its own unique economic characteristics and dynamics, and Tombolo Pao Village is no exception. The economic challenges faced by the community here are not uniform. Factors such as existing infrastructure, market access, and the availability of skilled human resources greatly influence the success of BUMDes in fulfilling its role. (Barraket, Eversole, Luke & Barth, 2019). Therefore, an in-depth study is needed to understand the specific challenges and opportunities faced by BUMDes in Tombolo Pao Village (Amir, 2020). BUMDes were established with the aim of running economic enterprises and providing social value by actively involving village residents as participants in community economic activities. Furthermore, Anshar *et al.* (2024) highlight that one of the strategies for village development is through mapping village potential in terms of social, economic, and environmental aspects.

This research provides a comprehensive overview of the economic dynamics at the village level, particularly the role of BUMDes. The study results design effective strategies to optimize the role of BUMDes in sustainable and inclusive economic development. These strategies may encompass various aspects, enabling BUMDes to become a key pillar in efforts to improve village welfare and enhance regional economic resilience. The research objectives are to analyze the classification status of BUMDes and to develop strategies for BUMDes to support regional economic resilience in Tombolo Pao District, Gowa Regency.

MATERIALS AND METHODS

The research conducted in 8 villages in Tombolo Pao District, Gowa Regency, namely Balassuka Village, Bolaromang Village, Erelembang Village, Kanreapia Village, Mamampang Village, Pao Village, Tabbinjai Village, and Tonasa Village. The administrative map of the research location can be seen in Figure 2. The research will be carried out from April to September 2024.

The data analysis used to answer the first research question involves the assessment variables of BUMDes development (Perpres, 2021). Each indicator in the classification of BUMDes development is weighted as follows: (a) Institutional framework, 25%; (b) Regulation, 10%; (c) Business, 30%; (d) Administration, Reporting, and Accountability, 10%; (e) Capital and Assets, 15%; and (f) The impact of BUMDes on the community, 10%.

Table 1. Criteria and Scoring System for BUMDes Development

Indicator		Weight	Scoring Criteria
1	Institutional Framework	25%	1 = No organizational structure or management; 2 = Structure exists but inactive; 3 = Structure and management exist but coordination limited; 4 = Active management with clear duties; 5 = Well-established institution with effective coordination and clear SOPs
2	Regulation	10%	1 = No village regulation; 2 = Regulation draft only; 3 = Regulation enacted but poorly implemented; 4 = Regulation implemented with supervision; 5 = Regulation fully implemented and periodically reviewed
3	Business Operation	30%	1 = No active business; 2 = One small-scale business; 3 = Several businesses with limited results; 4 = Stable multi-sector business; 5 = Profitable, innovative business with expansion potential
4	Administration, Reporting, and Accountability	10%	1 = No administrative records; 2 = Incomplete documentation; 3 = Simple reporting exists; 4 = Periodic reports submitted to the village government; 5 = Transparent, audited, and complete reporting system
5	Capital and Assets	15%	1 = Capital < Rp10 million; 2 = Rp10–25 million; 3 = Rp25–50 million; 4 = Rp50–100 million; 5 = > Rp100 million with asset growth and reinvestment
6	Impact on the Community	10%	1 = No contribution to community welfare; 2 = Minimal benefit for few people; 3 = Provides limited jobs or services; 4 = Contributes to local income and services; 5 = Significantly improves employment, welfare, and economic circulation

Based on the sum of the indicator scores, BUMDes are grouped into four classifications: (1) Basic (score 25-49); (2) Growing (score 50-74); (3) Developing (score 75-85); and (4) Advanced (score above 85). According to Xaverius (2021), the classification of villages based on their progress and independence is used as a measure to implement interventions, both in terms of budget allocation and village development policy formulation. The data analysis used to answer the second research question is the SWOT analysis. According to Apsari & Mutawali (2019), SWOT analysis (Strengths, Weaknesses, Opportunities, Threats) is a strategic planning tool used to evaluate internal and external factors affecting an initiative or plan, in this case, village economic planning. The stages of SWOT analysis include a qualitative phase for the strategy matrix and a quantitative phase to determine the best strategy.

RESULTS AND DISCUSSION

Classification of Village-Owned Enterprises in Tombolo Pao District

The development level of BUMDes can be categorized into four stages: Basic, Growing, Developing, and Advanced. This classification is determined based on assessment scores that reflect the performance and development of BUMDes in each village. The higher the score achieved, the higher the development level of the BUMDes. According to (Lestari *et al*, 2018; Palisuri, Karim & Sunarya, 2024; Habiband & Kiswanto, 2024), improving economic potential provides broader opportunities to utilize community economic opportunities.

The development level of BUMDes in Tombolo Pao District can be classified into four categories: Basic, Growing, Developing, and Advanced. Each classification has a specific score range as an indicator of achievement. BUMDes that score between 25-49 are categorized as Basic, while those scoring between 50-74 fall into the Growing category. BUMDes with scores ranging from 75-85 are classified as Developing, and those scoring above 86 are categorized as Advanced.

Table2. Development Status of BUMDes in Tombolo Pao District

No	Village	Score	BUMDes Classification			
			Basic	Growing	Developing	Advanced
1	Pao	89				X
2	Kanrepia	88				X
3	Balaromang	83			X	

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4	Tonasa	82	X
5	Mamampang	81	X
6	Erelembang	77	X
7	Tabbinjai	74	X
8	Balassuka	74	X

Based on the Tabel 1, Tombolo Pao Subdistrict has two villages whose Village-Owned Enterprises (Bumdes) have reached an advanced stage of development. Pao Village, with a score of 89, and Kanrepia Village, with a score of 88, serve as examples of successful Bumdes management. This achievement shows that both villages have effectively and efficiently implemented Bumdes management, significantly contributing to the village economy. According to Ayuningtyas & Wibawani (2022) advanced Bumdes have succeeded in reducing the community's dependence on various aid programs by increasing their capacity to develop entrepreneurship, opening new businessunits that boost income and expand the local economy.

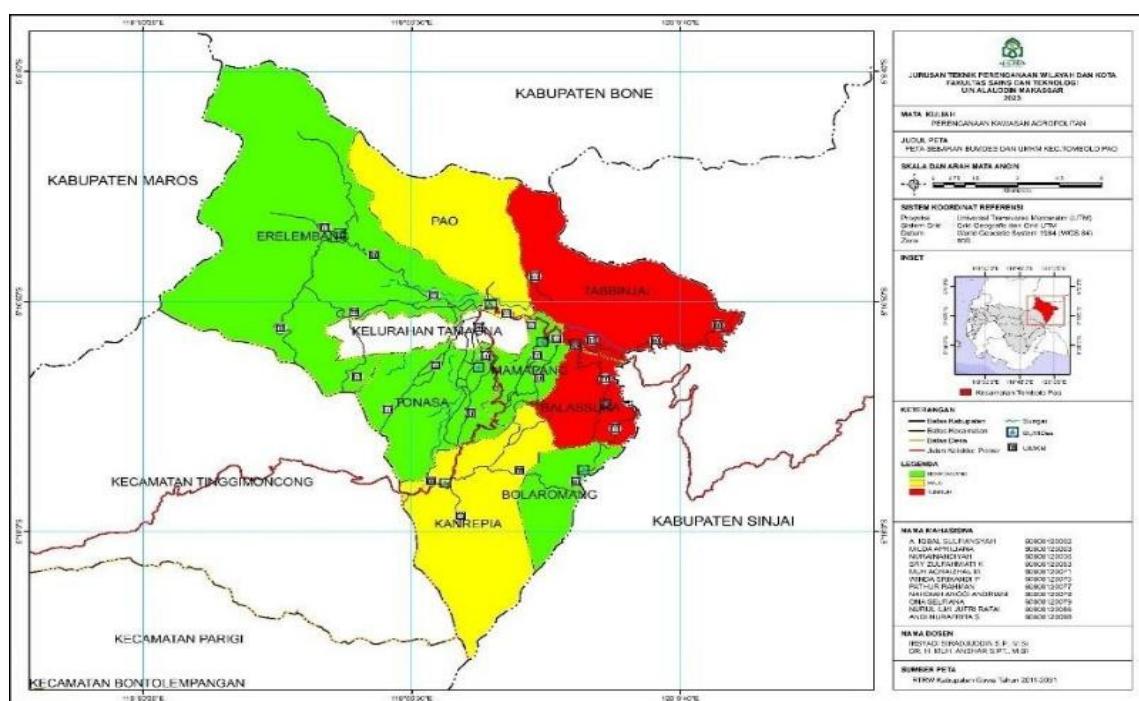


Figure 1. Classification of Bumdes Status in Tombolo Pao Subdistrict

In addition to the two villages with advanced Bumdes, Tombolo Pao Subdistrict also has five other villages whose Bumdes are classified as developing. The villages of Balaromang, Tonasa, Mamampang, Erelembang, and Balassuka have shown good progress in managing their Bumdes. Although they have not yet reached the advanced category, the development efforts made by these villages deserve recognition. According to Azmansyah *et al.* (2024) developing Bumdes can adopt strategies and policies, such as identifying new business opportunities by leveraging regional superiorproducts and product innovation as competitive strengths, including the information systems and technology used. Pinem *et al.* (2020) also noted that with the rapid advancement of information technology, Bumdes have the ability to collect the necessary data and information. Utilizing spatial-based mapping can serve as an effective decision-making support system.

Two villages in Tombolo Pao Subdistrict, Tabbinjai Village and Balassuka Village, still have Bumdes at the emerging stage, with both scoring 74. Although still in the early stages of development, the growth potential of Bumdes in these villages remains promising. With the right support and guidance, it is expected that the Bumdes in Tabbinjai and Balassuka will grow faster and provide greater benefits to the village communities.

Figure 1 show that, in general, Tombolo Pao Subdistrict has 2 advanced Bumdes, 4 developing Bumdes, and 2 emerging Bumdes. Below is the analysis of the classification of Bumdes status in each village within Tombolo Pao Subdistrict.

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a. Pao Village

Pao Village has an overall score of 89, with an "Advanced" status. Table 2 provides further details on the assessment of each parameter used to measure the performance of the Bumdes. Pao Village's advanced Bumdes status reflects significant development. With high scores across nearly all assessment aspects, the Bumdes in Pao Village has a strong foundation and the potential to continue growing, benefiting the village community.

Table 3.Economic Analysis of Pao Village

Parameter	Value	Max Value	Score Assessment	Score
1. Institution	21	24	25%	22
2. Rules and legality	2	4	10%	5
3. Bumdes Business	5	8	30%	19
4. Sustainability	3	4	30%	23
5. Administration, Reporting, and Accountability	10	12	10%	8
6. Capital and assets	5	12	15%	6
7. Bumdes impact on village communities	8	12	10%	7
Score Total				89

Pao Village has a strong Bumdes institution, with scores close to the maximum. This indicates that the Bumdes organizational structure is well-established and has effective management mechanisms. However, regulations and legal aspects remain a challenge for Pao Village. The score in this area is still relatively low, indicating that there is a need for improvement in formulating and implementing regulations related to Bumdes management.

The Bumdes enterprises in Pao Village have shown significant progress. The score indicates that the Bumdes has been able to carry out various business activities contributing to the village economy. The sustainability aspect of the Bumdes in Pao Village is quite strong, as reflected in the score obtained. This shows that the Bumdes has taken adequate steps to ensure the continuity of its business. Pao Village also has a good system for administration, reporting, and accountability. The score indicates that the Bumdes has been able to manage administrative tasks transparently and effectively.

Capital and Assets of Bumdes still need improvement. The score obtained is relatively low, indicating that the Bumdes still requires additional capital and assets to further develop its business. However, the impact of the Bumdes on the village community has been quite significant. The score reflects that the Bumdes has made a positive contribution to improving the welfare of the community.

b. Kanrepia Village

Kanrepia Village has an overall score of 88, with an "Advanced" status. Table 3 shows that Kanrepia Village has an excellent Bumdes performance. This indicates that the Bumdes in Kanrepia Village has achieved significant development and has made a positive contribution to the community. The Bumdes in Kanrepia Village demonstrates solid performance and great potential for growth and sustainability.

Kanrepia Village has a strong Bumdes institution. The score obtained is close to the maximum, indicating a well-organized structure and effective management mechanisms. However, regulations and legal aspects remain a challenge for Kanrepia Village. The score in this area is still low, suggesting that improvements are needed in the formulation and implementation of regulations related to Bumdes management.

The Bumdes enterprises in Kanrepia Village have been operating quite well. The score indicates that the Bumdes has successfully carried out various business activities that contribute to the village economy. The sustainability aspect of the Bumdes in Kanrepia Village is also quite strong. The score obtained reflects that the Bumdes has taken adequate steps to ensure the sustainability of its business.

Kanrepia Village has a fairly good system of administration, reporting, and accountability. The score obtained shows that the Bumdes has been able to carry out its administrative duties well and transparently. However, the capital and assets of the Bumdes still need improvement. The score in this area is relatively

low, indicating that the Bumdes still requires additional capital and assets to further develop its business. According to Murthi (2023), Bumdes can be provided with loan assistance to increase business volume and create more jobs

The impact of the Bumdes on the village community has been quite significant. The score reflects that the Bumdes has made a positive contribution to improving the welfare of the community.

Table 4.Economic Analysis of Kanrepia Village

Parameter	Value	Max Value	Score Assessment	Score
1. Institution	20	24	25%	20
2. Rules and legality	2	4	10%	5
3. Bumdes Business	5	8	30%	19
4. Sustainability	3	4	30%	23
5. Administration, Reporting, and Accountability	10	12	10%	8
6. Capital and assets	5	12	15%	6
7. Bumdes impact on village communities	7	12	10%	6
Score Total				88

c. Balaromang Village

Balaromang Village has a total score of 83 and is categorized as a "Developing Village" with a Bumdes. This score is based on the assessment of several parameters such as institution, regulations and legal aspects, Bumdes business operations, sustainability, administration, capital, and the impact of the Bumdes on the community.

Tabel 5.Economic Analysis of Balaromang Village

Parameter	Value	Max Value	Score Assessment	Score
1. Institution	20	24	25%	21
2. Rules and legality	2	4	10%	5
3. Bumdes Business	4	8	30%	15
4. Sustainability	3	4	30%	23
5. Administration, Reporting, and Accountability	9	12	10%	8
6. Capital and assets	5	12	15%	6
7. Bumdes impact on village communities	7	12	10%	6
Score Total				83

According to Table 4, Balaromang Village has a fairly good institutional score, indicating that the structure and management of the Bumdes are functioning well. However, the score for regulations and legal aspects is still relatively low, indicating the need for improvements in the rules and legal framework related to the Bumdes to ensure that all activities comply with applicable regulations.

The Bumdes business operations and sustainability received relatively high scores, showing that the Bumdes is running its business well and has the potential for sustainable development. However, the score for capital and assets is still relatively low, indicating that the Bumdes needs to increase its capital and assets to strengthen its business activities. The score for the Bumdes' impact on the community is also relatively low, suggesting that the contribution of the Bumdes to improving the welfare of the community has not yet been optimal. According to Siradjuddin *et al.*, (2021), villages need to have comparative and competitive advantages to achieve sustainable regional development.

d. Tonasa Village

Tonasa Village has an overall score of 82 with a "Developing" status. This indicates that Tonasa Village has a solid foundation for running its Bumdes, but there are still some aspects that need improvement to achieve optimal results, particularly in the areas of regulations and legal aspects, capital, and the Bumdes business itself.

Table 5 provides a comprehensive overview of the economic condition of Tonasa Village, particularly related to the performance of the Bumdes. Several key parameters were assessed, including institution, regulations and legal aspects, Bumdes business operations, sustainability, administration, capital, and the impact of the Bumdes on the community. Each parameter carries a different weight in the assessment, reflecting the importance of each aspect in the overall evaluation.

Tonasa Village has a fairly strong Bumdes institution, with a score close to the maximum. This indicates a clear organizational structure and well-functioning management mechanisms. However, the regulations and legal aspects still need improvement. The score in this area is relatively low, suggesting that there may be some deficiencies in the formulation and implementation of rules related to Bumdes management.

The Bumdes business in Tonasa Village has been running quite well, as indicated by the score. This shows that the Bumdes has been able to conduct various business activities that contribute to the village economy. However, the sustainability aspect of the Bumdes in Tonasa Village needs more attention. The score suggests that the Bumdes has not yet fully managed to run its business in a sustainable manner.

Table 6. Economic Analysis of Tonasa Village

Parameter	Value	Max Value	Score Assessment	Score
1. Institution	20	24	25%	21
2. Rules and legality	2	4	10%	5
3. Bumdes Business	4	8	30%	15
4. Sustainability	3	4	30%	23
5. Administration, Reporting, and Accountability	8	12	10%	7
6. Capital and assets	5	12	15%	6
7. Bumdes impact on village communities	7	12	10%	6
Score Total				82

The administration, reporting, and accountability systems are functioning well, although there is still room for improvement. Capital and assets of the Bumdes still need to be enhanced. The score in this area remains relatively low, indicating that the Bumdes requires additional capital and assets to grow its business. The impact of the Bumdes on the village community also needs improvement. The score reflects that the Bumdes' contribution to improving the welfare of the community has not yet reached its full potential.

e. Mamampang Village

Mamampang Village has a total score of 81 and is categorized as a "Developing Village" with Bumdes. This score is based on the assessment of several parameters such as institution, regulations and legal aspects, Bumdes business operations, sustainability, administration, capital, and the impact of Bumdes on the community.

According to Table 6, Mamampang Village is performing quite well but still has room for improvement. This indicates that while the organizational structure and management of the Bumdes are in place, they need further enhancement. The score for the regulations and legal aspects remains low. This suggests that improvements are needed in the rules and legal framework related to Bumdes to ensure that all activities comply with applicable regulations.

Table 7. Economic Analysis of Mamampang Village

Parameter	Value	Max Value	Score Assessment	Score
1. Institution	15	24	25%	16
2. Rules and legality	2	4	10%	5
3. Bumdes Business	5	8	30%	19
4. Sustainability	3	4	30%	23
5. Administration, Reporting, and Accountability	8	12	10%	7

Parameter	Value	Max Value	Score Assessment	Score
6. Capital and assets	5	12	15%	6
7. Bumdes impact on village communities	7	12	10%	6
Score total				81

The Bumdes business operations and sustainability received fairly good scores. This shows that the Bumdes is running its business well and has the potential for sustainable development. However, the score for capital and assets is still low, indicating that the Bumdes needs to increase its capital and assets to strengthen its business activities. The score for the impact of the Bumdes on the community is also low, indicating that the Bumdes' contribution to improving the community's welfare has not yet reached its full potential.

f. Erelembang Village

Erelembang Village has a total score of 77 and is categorized as a "Developing Village" with Bumdes. This score is based on the assessment of several parameters such as institution, regulations and legal aspects, Bumdes business operations, sustainability, administration, capital, and the impact of Bumdes on the community.

According to Table 7, the institutional score of Erelembang Village is quite good, indicating that the organizational structure and management of the Bumdes are functioning well. However, the score for regulations and legal aspects remains low. This suggests that improvements are needed in the rules and legal framework related to the Bumdes to ensure that all activities comply with the applicable regulations.

Table 8. Economic Analysis of Erelembang Village

Parameter	Value	Max Value	Score Assessment	Score
1. Institution	19	24	25%	20
2. Rules and legality	2	4	10%	5
3. Bumdes Business	3	8	30%	11
4. Sustainability	3	4	30%	23
5. Administration, Reporting, and Accountability	8	12	10%	7
6. Capital and assets	5	12	15%	6
7. Bumdes impact on village communities	7	12	10%	6
Score Total				77

The score for Bumdes business operations is relatively low. This indicates a need for business diversification or improvement in the performance of existing businesses to increase Bumdes income. The sustainability score is fairly good, showing that the Bumdes has plans and efforts in place to ensure the continuity of its business.

The score for capital and assets is still low, indicating that the Bumdes needs to increase its capital and assets to strengthen its business activities. Similarly, the score for the Bumdes' impact on the community is also low, suggesting that the Bumdes' contribution to improving community welfare has not yet been optimized.

g. Tabbinjai Village

Tabbinjai Village has a total score of 74 and is categorized as a "Growing Village" with Bumdes. This means that the Bumdes in this village has shown positive development but still needs further improvement.

According to Table 8, the relatively high institutional score of Tabbinjai Village indicates that the organizational structure and management of the Bumdes are functioning well. However, the score for regulations and legal aspects is low, indicating inconsistencies between Bumdes activities and the applicable regulations. This needs to be addressed promptly to avoid legal issues in the future.

Table 9. Economic Analysis of Tabbinjai Village

Parameter	Value	Max Value	Score Assessment	Score
1. Institution	18	24	25%	19
2. Rules and legality	2	4	10%	5
3. Bumdes Business	3	8	30%	11
4. Sustainability	3	4	30%	23
5. Administration, Reporting, and Accountability	8	12	10%	7
6. Capital and assets	3	12	15%	4
7. Bumdes impact on village communities	7	12	10%	6
Score Total				74

The score for the Bumdes business operations parameter is relatively low. This indicates that the Bumdes needs to expand its range of businesses or improve the efficiency of its existing operations. The high score for sustainability shows that the Bumdes has a long-term plan and efforts to ensure the continuity of its business.

The score for capital and assets remains low, indicating that the Bumdes needs to seek additional funding sources to strengthen its activities. The score for the impact of the Bumdes on the community is fairly good, but there is still room for improvement.

h. Balassuka Village

Balassuka Pao Village has a total score of 74 and is categorized as a "Growing Village" with Bumdes. This means that the Bumdes in this village has shown positive development but still requires further improvement. According to Table 9, Balassuka Village has a fairly strong institution: the high institutional score indicates that the organizational structure and management of the Bumdes are functioning well. However, the score for regulations and legal aspects remains low, suggesting inconsistencies between Bumdes activities and applicable regulations. This needs to be addressed promptly to avoid legal issues in the future.

Table 10. Economic Analysis of Balassuka Village

Parameter	Value	Max Value	Score Assessment	Score
1. Institution	17	24	25%	18
2. Rules and legality	2	4	10%	5
3. Bumdes Business	3	8	30%	11
4. Sustainability	3	4	30%	23
5. Administration, Reporting, and Accountability	7	12	10%	6
6. Capital and assets	5	12	15%	6
7. Bumdes impact on village communities	7	12	10%	6
Score Total				74

The score for the Bumdes business operations parameter is relatively low. This indicates that Bumdes needs to expand its business types or improve the efficiency of its existing operations. The high sustainability score shows that Bumdes has a long-term plan and efforts to ensure the continuity of its business.

The score for capital and assets remains low, indicating that Bumdes needs to find additional funding sources to strengthen its activities. The score for the impact of Bumdes on the community is fairly good, but there is still room for improvement. According to Iyan *et al.* (2021), collaborating with the government and banks is one solution to the issue of capital.

I. Bumdes Development Strategy for Tombolo Pao Subdistrict

a. Qualitative Stage

Based on the classification analysis of Bumdes Tombolo Pao, several strengths (Strengths) can be identified, including strong institutional structures. Most villages have well-established Bumdes

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institutions, indicating a solid organizational structure. Additionally, high sustainability scores are evident. All villages have achieved maximum sustainability scores, suggesting a long-term commitment to running Bumdes. Legal compliance and regulations are also met, with all villages fulfilling the necessary legal aspects, demonstrating good governance.

On the other hand, the weaknesses of Bumdes Tombolo Pao include limited capital and assets. Scores in this area tend to be low, indicating that most Bumdes are still facing challenges in terms of capital. Moreover, administration, reporting, and accountability require improvement. While they are relatively good, there is still room for enhancement in terms of transparency and accountability. Additionally, the impact of Bumdes on the community has not yet been optimized. The scores in this parameter indicate that Bumdes has not made a significant impact on community welfare. According to Asbara *et al.*, (2023), Bumdes needs to improve its data collection, administration processes, and collaboration with various stakeholders.

Table 11. Quantitative SWOT Analysis of Bumdes in Tombolo Pao District

External Factors	Opportunities (O)	Threats (T)
Internal Factors	<p>Strengths (S)</p> <ul style="list-style-type: none"> ▪ Strong institutional structure ▪ Compliance with regulations and legalities ▪ High sustainability 	<p>Threats (T)</p> <ul style="list-style-type: none"> ▪ Business competition ▪ Changes in government policy ▪ Natural disasters, economic shifts
Strengths (S)	<p>SO Strategies</p> <ul style="list-style-type: none"> ○ Leverage strong institutional structure to expand networks. ○ Use sustainability as a selling point. ○ Utilize compliance with regulations and legalities to attract investors 	<p>ST Strategies</p> <ul style="list-style-type: none"> ○ Use strong institutional structure to face competition. ○ Leverage sustainability to differentiate. ○ Utilize compliance with regulations and legalities to protect the organization.
Weaknesses (W)	<p>WO Strategies</p> <ul style="list-style-type: none"> ○ Address limited capital by collaborating with the government. ○ Improve administration by utilizing technology. ○ Enhance social impact by partnering with Non-Governmental Organizations (NGOs) 	<p>WT Strategies</p> <ul style="list-style-type: none"> ○ Reduce dependence on a single product. ○ Build a reserve fund. ○ Improve human resource quality.

Furthermore, the opportunities for Bumdes Tombolo Pao include the potential for business development. By identifying key products or services, Bumdes can increase its income and contributions to the village. Government support is also an opportunity, as the government frequently provides programs and assistance for the development of Bumdes, which villages can leverage. Additionally, partnerships with other entities can be formed. Bumdes can collaborate with cooperatives, MSMEs, or private companies to expand their networks and enhance their capacity. According to Ayuningtyas & Wibawani (2022), villages are considered the backbone of Indonesia's development and play a crucial role in the national development efforts.

The final factor, which is the threat to Bumdes in Tombolo Pao, includes business competition. BUMDes must compete with other businesses, both from the formal and informal sectors. Additionally, changes in government policies: Policy changes can impact the operational aspects of BUMDes. Other external factors, such as natural disasters, economic shifts, or unstable social conditions, may also threaten the sustainability of BUMDes.

A simpler summary can be seen in Table 10. According to Fatkhunnajah & Ghani (2022), to achieve this condition, strategic and tactical steps are needed to integrate potential, market needs, and institutional design planning; paying attention to local potential and government policy support at the supravillage level.

The SO (Strength-Opportunity) strategy that can be applied by Bumdes Tombolo Pao is to leverage strengths to seize opportunities. This strategy focuses on how BUMDes can use its internal strengths to take advantage of existing opportunities. The strategies are as follows:

1. Leverage Strong Institutions to Expand Networks: Collaborate with other village institutions to develop new products or services, such as agricultural cooperatives or tourism groups. According to Kaharuddin *et al.* (2020) that the failure of tourism development in a region is often caused by the lack of comprehensive data and information on agroecology, particularly land resources.
2. Use Sustainability as a Selling Point: Promote BUMDes products as sustainable and eco-friendly, attracting environmentally-conscious consumers.
3. Utilize Compliance with Regulations and Legalities to Attract Investors: Show potential investors that BUMDes has good governance and minimizes investment risks.

The ST (Strength-Threat) strategy that can be applied by Bumdes Tombolo Pao is to use strengths to counter threats. This strategy focuses on how BUMDes can use its internal strengths to reduce the impact of external threats. The strategies are as follows:

1. Leverage Strong Institutions to Face Competition: Form a consortium with other BUMDes to face competition from large companies.
2. Use Sustainability to Differentiate: Build a strong and unique brand so that BUMDes cannot easily be replaced by competitors.
3. Ensure Compliance with Regulations and Legalities to Protect Itself: Ensure that all BUMDes activities comply with existing regulations to avoid legal issues.

The WO (Weakness-Opportunity) strategy that can be applied by Bumdes Tombolo Pao is to overcome weaknesses by leveraging opportunities. This strategy focuses on how BUMDes can address its internal weaknesses by taking advantage of available opportunities. The strategies are as follows:

1. Overcome Limited Capital by Collaborating with the Government: Submit proposals to the government for capital assistance or subsidized financing programs.
2. Improve Administration by Utilizing Technology: Use accounting and management software to increase efficiency and transparency in BUMDes management.
3. Increase Social Impact by Collaborating with Non-Governmental Organizations (NGOs): Partner with NGOs to carry out community empowerment programs.

The WT (Weakness-Threat) strategy that can be applied by Bumdes Tombolo Pao is to minimize weaknesses and avoid threats. This is a defensive strategy aimed at reducing the impact of external threats and addressing internal weaknesses. The strategies are as follows:

1. Reduce Dependence on One Type of Product: Diversify products or services to reduce the risk if demand for a particular product declines.
2. Build a Reserve Fund: Set aside a portion of profits to create a reserve fund that can be used to face emergency situations, such as natural disasters or economic changes.
3. Improve Human Resource Quality: Provide training and development for BUMDes employees to enhance competence and productivity.

b. Quantitative Stage

IFAS (Internal Factor Analysis Summary) is used to evaluate the internal factors that affect the performance of BUMDes. In this case, the internal factors that have been assessed include the strengths and weaknesses of BUMDes.

The total IFAS score reflects the overall internal strength of BUMDes. A score of 3.3 indicates that BUMDes generally has considerable strength, particularly in terms of institutional structure, regulations, and sustainability. The strong institutional foundation and commitment to sustainability provide a solid base for BUMDes' development. However, areas that need improvement include capital, administration, and social impact. These areas require greater attention.

Table 12. Internal Factor Analysis (IFAS) of Bumdes in Tombolo Pao District

Internal Factors	Weight	Rating	Score
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1. Institutional structure	0.15	4 (strong)	0.60
2. Regulations and Legalities	0.10	5 (very strong)	0.50
3. Bumdes Business	0.20	3 (average)	0.60
4. Sustainability	0.15	5 (very strong)	0.75
5. Administration, Reporting, and Accountability	0.10	3 (average)	0.30
6. Capital and Assets	0.10	3 (average)	0.30
7. Bumdes' Impact on the Village Community	0.10	3 (average)	0.30
		Score Total	3.30

EFAS (External Factor Analysis Summary) is used to evaluate external factors that influence the performance of BUMDes. In this case, the external factors to consider include the opportunities and threats faced by BUMDes.

Table 13. External Factor Analysis (EFAS) of Bumdes in Tombolo Pao District

External Factors	Weight	Rating	Score
1. Government Support	0.2	4 (Strong)	0.8
2. Local Market Potential	0.2	3 (average)	0.6
3. Business Competition	0.2	3 (average)	0.6
4. Changes in Government Policy	0.2	3 (average)	0.6
5. Natural Disasters	0.1	3 (average)	0.3
6. Economic Changes	0.1	3 (average)	0.3
		Score Total	3.2

The total EFAS score reflects the external environment faced by Bumdes. A score of 3.2 indicates that BUMDes operates in a fairly challenging external environment but still has opportunities for growth. Government support and the potential local market provide opportunities that BUMDes can leverage for growth. Meanwhile, threats include business competition, changes in government policies, and other external factors such as natural disasters and economic shifts. These threats should be closely monitored by Bumdes. According to Yudiarno *et al.*, (2021), in maximizing marketing potential, strategies must be oriented towards achieving customer satisfaction and a broader target market.

Based on the IFAS and EFAS analysis, it can be concluded that Bumdes has the potential to grow further. However, efforts must be made to improve capital, administration, and the social impact of Bumdes while anticipating changes in the external environment. According to Pradini (2020), Bumdes should take advantage of the large market potential by developing business units.

c. Comparison of Bumdes Performance: Advanced, Developing, and Growing

To identify the key factors that distinguish Bumdes' performance, a combination of Bumdes development classification analysis and SWOT analysis was used. The following are the main distinguishing factors:

1. Institutional Structure and Governance

- Advanced BUMDes: Has a clear organizational structure, a strong internal control system, and good governance. The managers of BUMDes generally have high competence and experience. This strong institutional framework enables BUMDes to play an active role in coordinating with the village government in planning and implementing development programs.
- Developing BUMDes: The organizational structure is fairly good but still needs improvement in internal control systems and human resource capacity building. This condition supports village development, although still limited to basic service and business activities.

2. Growing BUMDes: The organizational structure is still simple, often lacking an adequate internal control system, and the managers are still in the learning phase. As a result, the contribution of BUMDes to village governance and development programs remains minimal.

- Advanced BUMDes: Has good access to funding sources, both internal and external. Financial reports are prepared regularly and accurately. This financial stability allows them to reinvest profits in community-based development projects such as infrastructure and social programs.

- Developing BUMDes: Faces challenges with capital but has started making efforts to increase revenue. Financial reporting still needs improvement. The reinvestment of profits is beginning to be directed to small-scale community empowerment projects.
- Growing BUMDes: Heavily dependent on limited initial capital. Financial reports are not yet systematically prepared. Consequently, their contribution to local development is still focused on sustaining business operations.

3. Innovation and Business Development

- Advanced BUMDes: Always strives to develop new products or services and innovates in production processes. These innovations create multiplier effects that strengthen the local economy and open up employment opportunities.
- Developing BUMDes: Has begun diversifying businesses but has not consistently pursued innovation. This moderate innovation supports gradual improvement in the local economy.
- Growing BUMDes: Focuses on expanding existing businesses and has not yet engaged in significant diversification or innovation. Therefore, its role in driving the village economy remains limited.

4. Partnerships and Networking

- Advanced BUMDes: Has an extensive network with various parties, such as the government, financial institutions, and other business actors. Through these partnerships, BUMDes become a bridge between the village and external stakeholders, enhancing resource mobilization for development.
- Developing BUMDes: Has started building partnerships but has not yet optimized them. Partnerships contribute moderately to the implementation of collaborative projects in the village.
- Growing BUMDes: Just beginning to establish networks, primarily with the village government. Hence, the external support for village development through BUMDes is still limited.

5. Impact of BUMDes on the Community

- Advanced BUMDes: Contributes significantly to improving community welfare, such as job creation, increasing community income, and developing village infrastructure. This directly supports sustainable village development and strengthens economic resilience.
- Developing BUMDes: Has begun to have a positive impact, but it is not yet widespread. Their role supports partial community development, especially in economic empowerment.
- Growing BUMDes: The impact on the community is still limited, primarily on a small scale. Most activities still focus on maintaining basic operations rather than contributing to broader village development goals.

Based on this analysis, the recommended development strategies for Bumdes to enhance regional economic resilience can be summarized as follows: Advanced Bumdes should maintain their good performance, continue innovating, and expand their business networks. Developing Bumdes need to strengthen governance, improve access to capital, and diversify businesses. Meanwhile, Growing Bumdes should focus on building a strong foundation, developing human resource capacity, and focusing on profitable business development. These strategic directions align with efforts to integrate BUMDes development with sustainable village development planning. According to Iskandar *et al.*, (2021), BUMDes must differentiate themselves from other economic institutions so that their presence and performance can contribute significantly to improving village residents' welfare. Supardi & Budiwitjaksono (2021), state that the success of BUMDes management strategies is measured by the ability to manage funds and assets. Siradjuddin, (2023) suggests that strategies for village development include developing potential sectors such as agriculture, which supports agro-industrial areas. Furthermore, Siswanto *et al.*, (2023) emphasize that the existence of BUMDes business units will provide insight to the community and encourage the growth of the village economy, thereby advancing businesses through BUMDes' capital.

CONCLUSIONS

The classification status of Bumdes development in the Tombolo Pao District is as follows: Advanced Bumdes in two villages, namely Pao with a score of 89 and Kanrepia with a score of 88. Developing Bumdes in four villages, namely Balaromang, Tonasa, Mamampang, and Erelembang, with scores of 83, 82, 81, and 77 respectively. Growing Bumdes are found in two villages, Tabbinjai and Balassuka, with scores of 74 each.

The strategy for Bumdes to support regional economic resilience in Tombolo Pao is as follows: Advanced Bumdes need to maintain good performance, continue innovating, and expand their business networks. Developing Bumdes should strengthen governance, improve access to capital, and diversify their business ventures. Growing Bumdes need to build a strong foundation, develop human resource capacity, and focus on developing profitable businesses.

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