

# Unlocking Village Potential: Empowering Tanuharjo Officials to Boost Revenue through Village-Owned Enterprises

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## Abstract

This study examines the optimization of the role of Tanuharjo Village officials in increasing village revenue through the establishment and management of Village-Owned Enterprises (BUMDes). The creation of BUMDes in Tanuharjo Village has proven to be a strategic initiative to maximize village potential and enhance local economic development. This article provides an overview of the service activities that have been carried out, focusing on the critical role of



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Tanuharjo Village officials in optimizing village income through the establishment, management, and active participation in BUMDes. The BUMDes has played a vital role in creating new jobs, boosting the productivity of key village sectors, and strengthening the local economy. Additionally, BUMDes serves as a platform for encouraging innovation and the entrepreneurial spirit within the village community. Through one-way counseling sessions organized by the Semarang State University service team, the capacity of Tanuharjo Village officials in BUMDes management has been significantly enhanced. The strategies implemented during these activities included the development of new business units by optimizing village resources, the creation of management training programs to improve BUMDes governance, and digital marketing training for human resources. These efforts have successfully increased the understanding and capabilities of village officials, contributing to improved performance in managing BUMDes and increasing village revenue. This service activity has provided practical recommendations for improving BUMDes governance, which are expected to stimulate further economic growth and improve the welfare of the community in Tanuharjo Village.

**KEYWORDS** *Optimizing, Village Officials, Village Revenue, Village-Owned Enterprises*

## Introduction

Decentralization, when effectively implemented, serves as a crucial catalyst for fostering welfare, prosperity, peace, and security within regions.<sup>1</sup> It empowers local governments to independently manage their resources and affairs, making decentralization a cornerstone of regional economic

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<sup>1</sup> Hadian, Yadi. "Decentralization and Human Development in Indonesia: A Case Study of Special Autonomy of Papua Province". *Dissertation*. (Flinders: Flinders University, College of Business, Government and La., 2019). *See also* Cheema, G. Shabbir, and Dennis A. Rondinelli, eds. *Decentralizing Governance: Emerging Concepts and Practices*. (Washington, DC: Brookings Institution Press, 2007).

development<sup>2</sup>. The strength of a region's economy directly reflects the well-being of its people. In this context, Law No. 23 of 2014 on Local Government emphasizes that one of the primary objectives of local governance is to provide public services and empower communities.<sup>3</sup> This principle of empowerment extends to villages, which, through village autonomy as defined in Law No. 6 of 2014 on Villages, are granted the authority to manage their own resources and development.<sup>4</sup>

Village autonomy is particularly important in the management of village finances. As part of regional autonomy, the transfer of responsibilities to the village level aims to foster regional development, improve public services, increase regional independence, and enhance competitiveness in the growth process.<sup>5</sup> A key strategy in achieving these objectives is the optimization of

<sup>2</sup> Fatmawati, Nur Ika. "Desentralisasi Asimetris, Alternatif Bagi Masa Depan Pembagian Kewenangan di Indonesia." *Madani Jurnal Politik Dan Sosial Kemasyarakatan* 10.3 (2018): 73-85.

<sup>3</sup> Wicaksono, Imam, and Amalia Diamantina. "Implementation of Attributive and Delegative Authority of Sub District Head in the Local Government Procedures." *Jurnal Hukum Novelty* 10.2 (2019): 179.

<sup>4</sup> Phahlevy, Rifqi Ridlo, and Mochammad Tanzil Multazam. "The shifting of village autonomy concept in Indonesia." *Opcion* 34, no. 85 (2018): 2865-2885; Kusnadi, Agus. "Perkembangan Politik Hukum Pemerintahan Desa Menurut Undang-Undang Nomor 32 Tahun 2004 tentang Pemerintahan Daerah dan Undang-Undang Nomor 6 Tahun 2014 tentang Desa." *Padjadjaran Jurnal Ilmu Hukum (Journal of Law)* 2, no. 3 (2015): 564-580.

<sup>5</sup> See Pratolo, Suryo, Nandhika Ristyawardani Surya Atmaja, and Hafiez Sofyani. "What determines village autonomy in Indonesia? A case of villages in Sleman regency." *Jurnal Dinamika Akuntansi dan Bisnis* 7, no. 1 (2020): 15-32; Phahlevy, Rifqi Ridlo. "The concept of village autonomy in Indonesia (Indonesian constitution perspective)." *Rechtsidee* 3, no. 1 (2016): 27-40; Silubun, A. J., et al. "Village authority and position in realizing village autonomy." *IOP Conference Series: Earth and Environmental Science*. Vol. 473. No. 1. IOP Publishing, 2020. Furthermore, it is emphasized that village autonomy in Indonesia, particularly regarding village finance management, plays a crucial role in regional autonomy, aiming to foster development, improve public services, and increase regional independence. Under Law No. 6 of 2014, village governments are empowered to manage funds from the national budget (APBN) for governance and development activities. Each village receives approximately 1 billion rupiahs annually to support local projects. However, while some regions have successfully reduced poverty and improved human development, others face challenges in managing village funds effectively. Issues such as corruption risks, inefficiency, and limited public participation hinder progress. Strengthening community participation and integrating digital tools like the SIBERAS application could enhance transparency and financial management. See also Faoziyah, Uly, and Wilmar Salim.

Village-Owned Enterprises (BUMDes), which can lead to a more independent, creative, and economically sustainable village, ultimately improving the welfare of its community.<sup>6</sup>

The establishment of BUMDes, as outlined in the Regulation of the Minister of Villages, Disadvantaged Villages and Transmigration No. 4/2015, is a strategic initiative that enables villages to manage and utilize local resources effectively. BUMDes can manage village assets, provide services, and run businesses aimed at maximizing the welfare of the community. The establishment of BUMDes in Tanuharjo Village is a significant step toward optimizing the village's potential, increasing revenue, creating jobs, and fostering innovation and entrepreneurship.

However, the success of this initiative relies heavily on the active role of village officials in managing and utilizing local resources. By enhancing the capacity of Tanuharjo's village officials to establish and manage BUMDes, the village has the potential to undergo a substantial economic transformation. This process will not only increase local income but also strengthen the community's overall economic resilience and independence.

This article—*Unlocking Village Potential: Empowering Tanuharjo Officials to Boost Revenue through Village-Owned Enterprises*—explores how Tanuharjo Village can optimize the establishment and management of BUMDes to enhance local economic development, create a more prosperous community, and pave the way for sustainable, long-term growth. This article aims to provide an overview of the implementation of community service activities carried out

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"Seeking prosperity through village proliferation: An evidence of the implementation of village funds (Dana Desa) in Indonesia." *Journal of Regional and City Planning* 31, no. 2 (2020): 97-121; Supriyanto, Bambang, and A. F. Azhari. "Village financial and asset management based on village autonomy principles towards self village (case study in Central Java province, Indonesia)." *International Journal of Advanced Science and Technology* 29 (2020): 1264-1271; Pujiningsih, Sri. "The Village Development in Village Autonomy Context Based on Community Empowerment (The implementation of Act Number 6 of 2014 concerning Villages)." *Syariah: Jurnal Hukum dan Pemikiran* 19, no. 2 (2019): 131-140.

<sup>6</sup> Chikmawati, Zulifah. "Peran BUMDes dalam meningkatkan pertumbuhan ekonomi pedesaan melalui penguatan sumber daya manusia." *Jurnal Istiqro* 5, no. 1 (2019): 101-113; Hidayat, Arif, et al. "Identification and Analysis of Organizational Arrangements for Village Owned Enterprises." *Jurnal Pengabdian Hukum* 6, no. 2 (2023): 319-331.

by exploring the role of Tanuharjo Village officials in optimizing village revenue through the establishment and management of BUMDes, by emphasizing the importance of active participation and strategic planning from these officials.

Previous studies have highlighted that the success of Village-Owned Enterprises (BUMDes) is largely influenced by the capacity and commitment of village officials.<sup>7</sup> A similar service initiative was conducted by Sidik Puryanto, focusing on strengthening the BUMDes of Tonjong Village in Tajurhalang District, Bogor Regency, through the establishment of a Village Community Education and Training Center. The service activities resulted in significant outcomes, including addressing organizational challenges faced by the BP2MD management, supporting the acceleration of educational qualifications through Package A, B, and C exams, and providing training for elementary school teachers in the implementation of the Merdeka curriculum. Additionally, grant activities were carried out to meet minimum infrastructure standards.

These activities were designed to be continuous, aligning with the government's educational goals and Open University's contribution to fostering quality, independent human resources. This collaborative effort emphasized the importance of sustained engagement and capacity building, ultimately working toward improving both educational standards and the overall effectiveness of community development initiatives.<sup>8</sup>

The method employed in the implementation of this service is primarily one-way counseling, conducted by the Semarang State University service team.

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<sup>7</sup> Maddatuang, Bahtiar, Abdul Syukur, and A. Karim. "The role of BUMDes in sustainable economic at Enrekang Regency." *Indian Journal of Economics and Business* 20, no. 2 (2021): 345-358; Istanti, Lulu Nurul. "The role of BUMDes in rural tourism in Indonesia." *BISTIC Business Innovation Sustainability and Technology International Conference (BISTIC 2021)*. Atlantis Press, 2021; Srirejeki, Kiky. "Empowering the role of village owned enterprises (BUMDes) for rural development: case of Indonesia." *Jurnal Akuntansi, Manajemen dan Ekonomi* 20, no. 1 (2018): 5-10; Rahmawati, Esa Mara, et al. "The Contribution of Asung Daya BUMDes in Increasing Village Original Income (PADes) Jatijajar, Bergas District, Semarang Regency." *Unnes Political Science Journal* 7, no. 1 (2023): 43-48; Aeni, Ida Nur, et al. "Sinergitas Bumdes dalam manajemen pengelolaan desa wisata menuju pariwisata berkelanjutan." *Jurnal Abdimas* 25, no. 2 (2021): 169-174.

<sup>8</sup> Puryanto, Sidik, et al. "Penguatan BUMDes Desa Tonjong Kecamatan Tajurhalang Kabupaten Bogor, melalui Pembentukan Balai Pendidikan dan Pelatihan Masyarakat Desa." *Jurnal Implementasi* 3, no. 2 (2023): 168-190.

During this session, the focus will be on explaining how Tanuharjo Village officials can optimize their roles in increasing revenue through the establishment and management of BUMDes. The counseling aims to enhance the understanding of village officials regarding the strategic importance of BUMDes, and to provide practical insights on how to successfully manage and leverage these enterprises to boost the village's economic growth and welfare.

## **The Strategic Role of Tanuharjo Village Officials in the Establishment and Development of BUMDes**

Tanuharjo Village Apparatus has a crucial role in the planning stage of establishing a BUMDes. The first step is to identify the village's potential as a whole. This includes mapping natural resources, human resources, and village assets that can be optimized through BUMDes. Based on the results of this identification, the village apparatus then prepares a comprehensive and sustainable BUMDes business plan. This plan must consider the financial, operational, and market prospect aspects of the business unit to be developed.<sup>9</sup> Furthermore, the village apparatus plays a role in coordinating with various related stakeholders, such as community leaders, local business actors, and relevant government agencies. This coordination is important to ensure support and synergy in the formation of BUMDes, as well as avoiding potential conflicts of interest in the future.<sup>10</sup> Village officials have a big responsibility in coordinating various stakeholders to support the establishment and development of BUMDes. Through active and participatory communication, village officials can build consensus, formulate joint strategies, and ensure strong synergy. By involving community leaders, local business actors, and government agencies from the start, it is hoped that a conducive climate can be created for

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<sup>9</sup> Ridlwan, Zulkarnain. "Urgensi BUMDes dalam Pembangunan Perekonomian Desa." *Fiat Justicia Jurnal Ilmu Hukum* 8, no. 3 (2014): 424-440.

<sup>10</sup> Ramadana, Coristya Berlian and Heru Ribawanto, "Keberadaan Badan Usaha Milik Desa (Bumdes) Sebagai Penguatan Ekonomi Desa (Studi Di Desa Landungsari, Kecamatan Dau, Kabupaten Malang)," *Jurnal Administrasi Publik (JAP)* 1, no. 6 (2013): 1068-76.



the growth of BUMDes and avoid potential conflicts of interest. Continuous coordination will be the key to the success of BUMDes in providing benefits to village communities.

The role of Tanuharjo Village apparatus in the regulatory and administrative aspects is very important to ensure the legality and good operation of BUMDes. The main step is to draft Village Regulations (Perdes) on the establishment of BUMDes, which are the legal basis for BUMDes operations at the village level. This Perdes must contain the purpose of the establishment, organizational form, management, and procedures for managing BUMDes in accordance with the characteristics and needs of Tanuharjo Village. Furthermore, the village apparatus plays a role in forming the organizational structure of BUMDes, including the selection of competent and representative administrators.<sup>11</sup> This process must be carried out transparently and involve community participation. Village officials are also responsible for facilitating the management of BUMDes legality and licensing, such as Notary Deeds, NPWP, and business permits according to the type of business to be run.<sup>12</sup> This is important to ensure that BUMDes can operate legally and have access to various empowerment and financing programs.

Tanuharjo Village Apparatus has a vital role in financial management related to BUMDes. One of the main tasks is to allocate the village budget for the initial capital of BUMDes. This involves careful budget planning and the preparation of the Village Revenue and Expenditure Budget (APBDes) that accommodates the capital needs of BUMDes. Village apparatus is also responsible for supervising the financial management of BUMDes to ensure transparency and accountability. This includes regular examination of financial reports and evaluation of BUMDes financial performance.<sup>13</sup> In addition, village

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<sup>11</sup> Prasetyo, Ratna Azis. "Peranan BUMDES dalam Pembangunan dan Pemberdayaan Masyarakat di Desa Pejambon Kecamatan Sumberrejo Kabupaten Bojonegoro." *Jurnal Dialektika* 11, no. 1 (2016): 86-100.

<sup>12</sup> Anggraeni, Maria Rosa Ratna Sri. "Peranan Badan Usaha Milik Desa (Bumdes) Pada Kesejahteraan Masyarakat Pedesaan Studi Pada Bumdes Di Gunung Kidul, Yogyakarta." *Modus* 28, no. 2 (2016): 155-168.

<sup>13</sup> Budiono, Puguh. "Implementasi Kebijakan Badan Usaha Milik Desa (Bumdes) Di Bojonegoro (Studi di Desa Ngringinrejo Kecamatan Kalitidu Dan Desa Kedungprimpun Kecamatan Kanor)." *Jurnal Politik Muda* 4, no. 1 (2015): 116-125.

officials play a role in facilitating BUMDes financial reporting and accountability to the village government and the community. They must ensure that financial reports are prepared in accordance with applicable accounting standards and submitted on time. This role is very important to maintain public trust and encourage sustainable BUMDes growth.

Developing the capacity of BUMDes human resources is the key to business success. Tanuharjo Village Apparatus plays an active role in facilitating the improvement of BUMDes management and administrators' competencies. Comprehensive training includes financial management, marketing, production, and new product development on a regular basis. In addition, comparative studies to successful BUMDes in other areas are also a routine agenda to enrich insight and explore best practices.<sup>14</sup> Thus, it is hoped that the quality of BUMDes management can continue to be improved so that it can compete in an increasingly competitive market.

The process of monitoring and evaluating BUMDes performance is a crucial step to ensure the sustainability and effectiveness of the business. Tanuharjo Village Apparatus periodically monitors BUMDes performance achievements, both in terms of finance and social. Performance indicators used include profitability, asset growth, number of workers absorbed, and contribution to increasing village original income. The results of this evaluation are then used as a basis for preparing a plan for improving and developing BUMDes in the following period.<sup>15</sup> Thus, BUMDes can continue to adapt to market dynamics and the ever-changing business environment.

The formation of a strong network is the key to BUMDes' success in accessing resources and expanding the market. Tanuharjo Village Apparatus plays an active role in facilitating the development of partnerships with various parties, both at the local and national levels. Partnerships with financial

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<sup>14</sup> A Sugianto, "Peningkatan Kapasitas Pengelola BUMDes Melalui Studi Banding," *Jurnal Penelitian dan Pengembangan Masyarakat* 5, no. 2 (2018): 123–35.

<sup>15</sup> Wulandari, Rizky, Dina Natasari, and Ihda Arifin Faiz. "Penerapan akuntansi lingkungan pada badan usaha milik desa untuk mewujudkan green accounting (studi kasus pada badan usaha milik desa "X")." *Monex: Journal of Accounting Research* 8, no. 1 (2019): 169-188. See also Maulidya, Weny Eka Wahyu, and Andrie Kisroh Sunyigono. "Strategi pengembangan Badan Usaha Milik Desa (BUMDes) Pancoran Mas Desa Dempo Barat Kecamatan Pasean Kabupaten Pamekasan." *AGRISCIENCE* 4, no. 2 (2023): 352-373.



institutions, such as banks, cooperatives, or microfinance institutions, can help BUMDes gain access to capital for business development. In addition, partnerships with other business actors, both BUMDes in other villages and private companies, can open up opportunities for collaboration in product production, marketing, and distribution.

## **Strategy for Optimizing the Potential of Tanuharjo Village through BUMDes to Increase Income**

Based on the analysis, four strategies can be implemented to optimize the potential of Tanuharjo Village through its Village-Owned Enterprises (BUMDes) to increase income. The first strategy is the development of new business units by effectively managing the village's resource potential. BUMDes Tanuharjo can innovate by leveraging local resources to create profitable business units. For instance, BUMDes could act as a collector for the village's corn commodities, creating a structured market for agricultural products. Additionally, the development of the bottled water industry could be explored, tapping into the village's water sources to maximize profit while providing employment opportunities.

According to Pradani<sup>16</sup>, one strategy to enhance village potential is the implementation of the OVOP (One Village One Product) approach, which aims to develop unique, high-quality, competitive products that reflect the village's identity. Beyond profit generation, BUMDes Tanuharjo must also prioritize sustainability in its operations. This includes adopting environmentally friendly business practices, such as utilizing corn waste for organic fertilizer or animal feed. Moreover, in managing water resources, BUMDes should ensure that extraction does not exceed sustainable limits or harm the environment. By integrating these sustainable practices, BUMDes can contribute to the long-term development of the village.

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<sup>16</sup> Pradani, Rizki Febri Eka. "Pengembangan Badan Usaha Milik Desa (Bumdes) Berbasis Potensi Lokal Sebagai Penggerak Ekonomi Desa." *Juornal of Economics and Policy Studies* 1, no. 1 (2020): 23-33.

Establishing a management training program as an effort to optimize the performance of BUMDes managers.<sup>17</sup> BUMDes can provide periodic management training to improve the performance and potential of human resources, as well as increase the motivation of administrators in developing BUMDes.<sup>18</sup> Periodic training that can be provided includes basic management, this is done so that BUMDes administrators can know and understand their duties properly and correctly. BUMDes can work together with universities or government agencies to carry out training. Through the management governance training provided, it will be able to improve BUMDes performance so that the services provided are maximized.<sup>19</sup> Limiting resources consist of several indicators, namely, labor.<sup>20</sup>

The next strategy that can be implemented is to provide introductory material on BUMDes to increase community participation in supporting BUMDes.<sup>21</sup> The provision of BUMDes introduction materials to the community carried out by BUMDes managers aims to make the community know and understand the importance of establishing BUMDes. The introduction is expected to increase community support in utilizing BUMDes. Mahmudi & Damayanti, (2020) stated that the provision of materials related to BUMDes introduction and training aims to provide an understanding of the importance of building BUMDes because it will be very beneficial for village communities.<sup>22</sup>

The next strategy that can be implemented is to provide digital marketing training programs to HR. BUMDes can provide training related to digital

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<sup>17</sup> Parjaman, Tatang. "Penguatan kapasitas badan usaha milik desa (Bumdes) sebagai lembaga penggerak pembangunan perekonomian desa." *Journal of Management Review* 5, no. 3 (2022): 689-698.

<sup>18</sup> Parjaman.

<sup>19</sup> Parjaman.

<sup>20</sup> Filya, Afifa Rachmanda. "Optimalisasi Pengelolaan Badan Usaha Milik Desa (Bumdes) Dalam Meningkatkan Pades Di Kecamatan Bojonegoro Kabupaten Bojonegoro Provinsi Jawa Timur (Studi Kasus Di Desa Sukorejo Kecamatan Bojonegoro)." *JEKP (Jurnal Ekonomi dan Keuangan Publik)* 5, no. 1 (2017): 19-39.

<sup>21</sup> Mahmudi, Ahmad Aviv. "Penerapan Teknologi Informasi dan Pengembangan Manajemen Bumdes "Bangun Yuwana" Desa Sumberjo Kecamatan Rembang, Kabupaten Rembang." *Jurnal Pengabdian Vokasi* 1, no. 3 (2020): 164-167.

<sup>22</sup> Mahmudi.

marketing such as the use of social media and marketplaces. Currently, the industrial world is inseparable from technological developments so that following these developments is important to do as an effort to develop a business, one of which is through online marketing which can be done using social media such as WhatsApp, Instagram, Facebook, TikTok or through market places such as Shopee and Lazada.<sup>23</sup> Research by Ana et al. stated that the development of technology such as online media and marketplaces provides many benefits, including not requiring a lot of costs, being effective and efficient, having a wide network, being fast in disseminating information, being able to increase product branding and making it easier to evaluate sales, marketing and financial reporting.<sup>24</sup>

Digital marketing is a combination of interactive and integrated marketing that facilitates interaction between producers, market intermediaries and potential consumers. This digital marketing strategy is more prospective because it allows potential customers to obtain all kinds of information about products and transact via the internet.<sup>25</sup> On the one hand, digital marketing makes it easier for business people to monitor and provide all the needs and desires of potential consumers, on the other hand, potential consumers can also search for and obtain product information simply by browsing the internet, making the search process easier. Developing human resource (HR) capacity through digital marketing training is a strategic step for BUMDes in increasing competitiveness and market reach in today's digital era.

By mastering various digital platforms such as social media and marketplaces, BUMDes employees can create interesting content, build strong brands, and increase online sales. This training will not only improve marketing efficiency but also open up opportunities to reach wider consumers. Comprehensive training materials, ranging from the basics of digital marketing

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<sup>23</sup> Ana, Wahyu, et al. "Pengaruh pemasaran media online dan marketplace terhadap tingkat penjualan produk umkm cn collection di sidoarjo." *Media Mahardhika* 19, no. 3 (2021): 517-522.

<sup>24</sup> Ana, et al.

<sup>25</sup> Sanjaya, Putu Krisna Adwitya, Ni Putu Sri Hartati, and Ni Wayan Wina Premayani. "Pemberdayaan pengelola badan usaha milik desa (BUMDes) berdikari melalui implementasi digital marketing system." *CARADDE: Jurnal Pengabdian Kepada Masyarakat* 3, no. 1 (2020): 65-75.

to data analysis, will equip employees with the skills needed to run effective digital marketing campaigns. In addition, with the support of the village government and collaboration with external parties, this training program can run successfully and have a positive impact on the development of BUMDes. This digital marketing has proven to be very useful and effective in increasing consumer purchasing interest in marketed products.<sup>26</sup>

## Conclusion

The establishment of BUMDes in Tanuharjo Village is a strategic step in optimizing village potential and increasing village original income. Through BUMDes, it is hoped that new jobs can be created, productivity of the village's leading sectors can be increased, and the community's economy can be strengthened. Tanuharjo Village Apparatus has a vital role in financial management related to BUMDes. To realize this, strategic steps are needed. Strategies that can be taken are to develop new business units by optimizing the management of village resource potential, forming management training programs as an effort to optimize the performance of BUMDes managers, and providing digital marketing training programs to HR.

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<sup>26</sup> Pramestidewi, Chandra Ayu, et al. "Optimalisasi Peran Digital Marketing pada Badan Usaha Milik Desa Sehati dan UKM Danis Jaya Desa Sukahati Studi Kasus pada UMKM Pengerajin Logasam, Danis Jaya Logam dan BUMDES Desa Sukahati, Bumdes Sehati Sukahati." *Jurnal Pengabdian Masyarakat Formosa* 1, no. 4 (2022): 359-368.

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