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STRENGTHENING THE ROLE OF VILLAGE-OWNED ENTERPRISES IN LOCAL ECONOMIC DEVELOPMENT AND RURAL POVERTY ALLEVIATION IN EAST KALIMANTAN

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Keyword:
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Abstract: Rural poverty in East Kalimantan remains higher than urban poverty despite a declining overall poverty rate. Although previous studies have examined rural poverty, village development, and Village-Owned Enterprises (BUM Desa), the relationship between institutional capacity, business mechanisms, policy implementation, and socioeconomic outcomes remains insufficiently explored. This article analyzes the documented capacity and implementation of BUM Desa and their potential contribution to poverty alleviation. Using a descriptive qualitative approach, the study examines poverty statistics, village development indicators, regulations, policy documents, and evaluations of BUM Desa financial assistance. Data are analyzed across four dimensions: institutional governance, business and market capacity, program implementation, and socioeconomic outcomes. The Urgency, Seriousness, Growth (USG) method serves as a prioritization tool based on scores documented in existing policy assessments. The findings reveal an output–outcome gap: financial assistance and capacity-building initiatives have generated economic activities and employment opportunities, but have not consistently strengthened village economies. Key constraints include managerial capacity, financial administration, market access, product development, capital, mentoring, and partnerships. This study contributes an analytical framework positioning BUM Desa as a link between policy inputs and socioeconomic outcomes. It highlights the need for institutional professionalization, business planning, market integration, financing access, digitalization, partnerships, and meaningful participation of poor communities in local economic activities.

Kata Kunci:
BUM Desa;
Kemiskinan Perdesaan;
Pembangunan Ekonomi Lokal;
Kapasitas Kelembagaan;
Impelementasi Kebijakan;
Kalimantan Timur.

Abstrak: *Kemiskinan perdesaan di Kalimantan Timur masih lebih tinggi dibandingkan perkotaan meskipun angka kemiskinan agregat menurun. Penelitian ini menganalisis kapasitas dan implementasi Badan Usaha Milik Desa (BUM Desa) serta potensi kontribusinya terhadap penanggulangan kemiskinan. Penelitian menggunakan pendekatan kualitatif deskriptif melalui analisis dokumen berupa statistik kemiskinan, indikator pembangunan desa, regulasi, dokumen kebijakan, dan evaluasi bantuan keuangan BUM Desa. Analisis mencakup empat dimensi, yaitu kapasitas kelembagaan dan tata kelola, kapasitas bisnis dan pasar, implementasi program, serta outcome ekonomi dan sosial. Metode Urgency, Seriousness, Growth (USG) digunakan sebagai alat prioritisasi berdasarkan skor dalam dokumen kebijakan yang dianalisis. Hasil penelitian menunjukkan adanya kesenjangan output–outcome. Bantuan keuangan dan*

peningkatan kapasitas telah mendorong aktivitas ekonomi serta membuka kesempatan kerja di sejumlah lokasi, tetapi belum secara konsisten memperkuat perekonomian desa. Kesenjangan tersebut berkaitan dengan keterbatasan kapasitas manajerial, administrasi keuangan, akses pasar, pengembangan produk, modal, pendampingan, dan kemitraan. Artikel ini menawarkan kerangka analitis yang menempatkan BUM Desa sebagai penghubung antara input kebijakan dan outcome sosial-ekonomi. Temuan menegaskan bahwa dukungan finansial saja belum cukup untuk membuktikan efektivitas penanggulangan kemiskinan. Oleh karena itu, diperlukan profesionalisasi kelembagaan, perencanaan bisnis, integrasi pasar, akses pembiayaan, digitalisasi, kemitraan, dan pelibatan masyarakat miskin dalam rantai ekonomi lokal.

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INTRODUCTION

Rural poverty is a development issue that is not only related to low income but also to limited opportunities for productive employment, access to capital and markets, the quality of human resources, technology, basic services, and economic institutional capacity. As of September 2025, the national percentage of the rural poor stood at 7.24 percent, higher than the 4.31 percent rate in urban areas. In the context of East Kalimantan, this issue remains relevant because economic growth driven in part by the mining, oil and gas, and plantation sectors, has not yet fully eliminated regional disparities in well-being. Data from 2020–2025 show that the poverty rate has declined in most regencies and cities, but regional disparities remain evident, particularly in Mahakam Ulu and West Kutai (East Kalimantan Provincial BPS, 2026).

Poverty must therefore be understood as a multidimensional and structural issue. Todaro and Smith (2020) frame development and poverty in terms of the fulfillment of basic needs and the expansion of economic opportunities, whereas the structural poverty perspective emphasizes limited access to resources, technology, capital, markets, and economic institutions. In rural communities, these limitations can create a vicious cycle that prevents local resources from generating added value and stable income. A village development approach focused on productive economic activities must therefore take into account the capacity of local institutions to connect resources with market opportunities.

Village-Owned Enterprises (BUM Desa) hold a strategic position in this context because, institutionally, they are designed to manage businesses, utilize village assets, develop investment and productivity, provide services, and deliver economic benefits to the community. However, the existence of BUM Desa or increased financial support does not in and of itself lead to a reduction in poverty. The conversion of support into outcomes is influenced by institutional capacity, management quality, business model selection, access to capital, market analysis capabilities, human resources, technology, mentoring, partnerships, and community involvement as economic actors.

A number of studies cited in the literature of this article have discussed village development and poverty, the characteristics of rural poverty, empowerment, village self-reliance, and the implementation of village development strategies in East Kalimantan (Agustina & Yahya, 2022; Feby et al., 2022; Mila & Paselle, 2025; Suherman & Haryatiningsih, 2023). This literature provides an important foundation for understanding poverty and village development, but this article addresses a more specific gap: there remains a limited number of studies that comprehensively examine the role of Village-Owned Enterprises (BUM Desa) as a mechanism linking policy support, institutional and business capacity, economic activities, and socioeconomic outcomes in the context of East Kalimantan. In other words, the issue at hand is not merely whether Village-Owned Enterprises (BUM Desa) receive support, but rather what conditions enable or hinder the conversion of that support into sustainable economic activities and benefits for the poor.

This gap is significant because data in policy documents reveal a discrepancy between relatively easily observable outputs, such as financial assistance, training, facilities, or business

activities and more substantive outcomes, such as increased income, market expansion, business sustainability, and the strengthening of the village's economic dimension. This article refers to this gap as the "output–outcome gap." This framework helps avoid the assumption that greater policy inputs automatically lead to greater impacts on poverty alleviation.

Based on this context, this study poses three questions: (1) what are the documented conditions of poverty and the economic dimensions of villages in East Kalimantan; (2) what institutional, business, market, capital, and implementation issues hinder the ability of Village-Owned Enterprises (BUM Desa) to transform policy support into economic and social outcomes; and (3) how can the design of BUM Desa capacity-building initiatives be directed to narrow this output–outcome gap? The objective of this study is to identify patterns of problems based on documentary evidence and to formulate policy implications consistent with the limitations of the research design.

The novelty of this article lies in its integration of four analytical dimensions—institutional capacity and governance, business and market capacity, program implementation, and economic and social outcomes to analyze Village-Owned Enterprises (BUM Desa) as a link between policy inputs and economic change in villages. Theoretically, the article links the perspectives of structural poverty, institutional capacity, and local economic development. Empirically, the article focuses on East Kalimantan and identifies the output–outcome gap as its primary analytical finding. From a policy perspective, the article proposes a capacity-building framework that goes beyond mere aid distribution by linking it to institutional readiness, business viability, market access, technical assistance, and outcome indicators.

This article is not intended to estimate the causal impact of Village-Owned Enterprises (BUM Desa) on poverty levels. Because the research design is document-based and descriptive in nature, terms such as "contribution," "indication," "correlation," and "potential" are used more cautiously than claims of cause and effect. Thus, conclusions and recommendations are limited to patterns that can be traced from the analyzed documents.

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ANALYTICAL FRAMEWORK

The study's analytical framework integrates three perspectives. First, the structural poverty perspective views poverty as a limitation in access to economic resources and opportunities, not merely a lack of income. Second, institutional capacity posits that village economic organizations require governance structures, competencies, planning, financial administration, risk management, and accountability to utilize resources productively. Third, local economic development identifies local potential, value chains, markets, partnerships, and community engagement as key factors determining whether economic activities can generate added value.

Based on these three perspectives, the Village-Owned Enterprise (BUM Desa) serves as a bridging institution. Inputs such as regulations, financial assistance, assets, training, and government support do not directly translate into outcomes. These inputs must be converted through processes including institutional strengthening, business planning, business unit development, access to financing, digitalization, market development, and partnerships. These processes are expected to produce outputs such as increased business capacity, product quality, transactions, and employment opportunities. Further outcomes include increased income, business sustainability, strengthening of the village's economic dimension, and the involvement of the poor.

Simply put, the research analytical chain is:



An output–outcome gap arises when assistance and activities produce outputs, but organizational capacity, market access, capital, technology, mentoring, or partnerships are insufficient to generate sustainable outcomes. This framework is not a statistical causal model, but rather an interpretive tool for organizing the findings of the document.

RESEARCH METHOD

This section contain the research design, subject/object/research sample, operational definition and measurement variable, collecting data technique/ instrument and data analysis also hypothesis testing. If the author want to represent picture/table in big size, so the picture/table can presented in a single coloumn.

The research employs a descriptive qualitative approach using document analysis. This design was chosen because the study aims to map conditions of poverty, the economic dimensions of villages, the capacity of Village-Owned Enterprises (BUM Desa), the implementation of aid, and policy issues based on documented evidence, rather than to test statistical cause-and-effect relationships. The study was conducted in East Kalimantan Province, focusing on seven regencies as the primary rural areas targeted by village empowerment policies.

The data corpus consists of five groups of sources:

1) poverty statistics from the Central Statistics Agency;
2) Village Index data and the status of village progress/self-reliance;
3) local government policy documents and evaluations of financial assistance specifically for Village-Owned Enterprises (BUM Desa);
4) laws and regulations forming the institutional basis for BUM Desa and poverty alleviation; and
5) scholarly literature used to develop the conceptual framework. Documents were selected based on their direct relevance to the research problem, their connection to the implementation and strengthening of Village-Owned Enterprises (BUM Desa), and their ability to provide information on the conditions, policies, implementation, or outcomes of interventions.

For the sake of transparency, the primary sources that can be explicitly identified in the manuscript are as follows.

Table 1. Research Sources

Source/institution	Type of document/data	Role in the analysis
East Kalimantan Provincial Statistics Agency	Poverty statistics for September 2025 and data for 2020–2025	Describes poverty trends and disparities across regions
Ministry of Villages/Village Development	Village Index data/village development status	Analyzing the economic conditions and dimensions of villages
East Kalimantan Provincial Government	Policy and evaluation documents, as well as the monitoring and evaluation of specific financial assistance for Village-Owned Enterprises (BUM Desa)	Identifying program inputs, implementation, benefits, constraints, and outputs

Regulations related to Village-Owned Enterprises (BUM Desa) and poverty alleviation	Laws and regulations	Explaining institutional mandates and policy design
Scientific literature	Scientific articles/books	Developing a framework for structural poverty, institutional capacity, village development, and document analysis

The analysis was conducted in four stages. First, data condensation by grouping information into four dimensions: institutional capacity and governance; business and market capacity; program implementation; and economic and social outcomes. Second, presentation of data in thematic descriptions and tables. Third, a cross-source comparison to assess consistency among statistics, policy documents, regulations, literature, and evaluation results. Fourth, the iterative derivation and verification of conclusions. This procedure follows the principles of interactive qualitative data analysis by Miles, Huberman, and Saldaña (2014) as well as the principles of document analysis by Bowen (2009).

Triangulation was conducted at the source level, not as field method triangulation. Statistics were used to describe patterns; policy documents to examine objectives, instruments, and actors; evaluation results to assess implementation and benefits; regulations to verify institutional mandates; and the literature to interpret findings. Thus, interpretations were not based on a single type of document.

The USG (Urgency, Seriousness, Growth) method was used to a limited extent as a prioritization tool already outlined in policy documents. Urgency refers to the immediacy of the problem, Seriousness to the severity of the impact, and Growth to the potential for the problem to escalate if left unaddressed. In this study, the researchers did not conduct surveys or assign new scores to respondents. The scores of 5–5–4 for the low economic dimension of the village, 4–4–4 for accessibility/basic services, and 3–4–3 for village governance are scores reported in the policy document and reused as secondary data to identify priority issues. Since the original scoring mechanism was not explained in the source documents, these scores were not treated as independent statistical measures and were not used to claim causal validity.

A key limitation of the study is its reliance on the completeness, quality, and scope of the documents. The analysis can identify policy patterns, implementation issues, and indications of outcomes, but cannot prove that Village-Owned Enterprises (BUM Desa) causally reduce poverty. The findings also cannot be generalized to represent the performance of every BUM Desa in East Kalimantan.

RESULT AND DICUSSION

This section contain the data characteristic of subject/object/sample/ research respondent, data analysis result, testing instrument and hypothesis (if any), answer of research question, findings and findings interpretation. This section if possible, can be graphed for each research variable. Furthermore the descriptive statistic value was presented (Eg; Mean, SD, Maximum, Minimum) with its inter-pretation. In the end of thie section showed the hypothesis research result and its discussion com-pletely.

A. Result

Poverty Conditions and Economic Dimensions of Villages

Data from the Central Statistics Agency (BPS) show that rural poverty remains higher than urban poverty. In September 2025, rural poverty stood at 7.24 percent, or approximately 85,090

residents, while urban poverty was 4.31 percent. The rural poverty rate decreased from 8.00 percent in September 2024 to 7.24 percent in September 2025. These findings indicate an aggregate improvement, but spatial disparities persist. Since the study did not employ a causal evaluation design, this decline cannot be directly attributed to the Village-Owned Enterprises (BUM Desa).

Table 2. East Kalimantan Poverty Data, 2026

Regency/City	2020	2021	2022	2023	2024	2025
Paser	9.23	9.73	9.43	9.11	8.63	8.13
West Kutai	9.29	10.24	10.20	9.72	9.56	8.72
Kutai Kartanegara	7.31	7.99	7.96	7.61	7.28	6.72
East Kutai	9.55	9.81	9.28	9.06	8.81	8.07
Berau	5.19	5.88	5.65	5.54	5.08	4.44
North Penajam Paser	7.36	7.61	7.25	6.97	6.69	5.78
Mahakam Ulu	11.44	11.90	11.55	11.38	10.75	10.09
Balikpapan	2.57	2.89	2.45	2.31	2.23	1.97
Samarinda	4.76	4.99	4.85	4.81	4.30	3.45
Bontang	4.38	4.62	4.54	4.11	3.74	3.21

Source: East Kalimantan Provincial Statistics Agency (2026)

The village development data on which this article is based shows that 841 villages across seven regencies consist of 262 self-sufficient villages, 342 advanced villages, 233 developing villages, and four underdeveloped villages. The average score for the village economic dimension was 108.34 out of a maximum score of 160. This dimension covers the diversity of economic activities, flagship products, the creative economy, village cooperation, access to skills, farmers' markets, trade, logistics services, economic institutions, and financial services. This value is used to illustrate the economic conditions of the villages in the study, not as a single measure of the effectiveness of Village-Owned Enterprises (BUM Desa).

Institutional, Business, Market and Capital Capacity

Policy documents identify the low economic dimension as a priority issue. At the root cause level, the low institutional capacity of Village-Owned Enterprises (BUM Desa) is linked to low levels of village cooperation and inter-regional development disparities. These issues are further related to the quality of human resources among managers, the underdevelopment of flagship product brands, market limitations, and insufficient capital.

Documentary findings show that the capacity of Village-Owned Enterprises is not merely a matter of institutional status. Managers must be able to formulate business plans, manage finances, select ventures based on potential and demand, build partnerships, develop products, and manage risks. Limitations in these functions can result in capital assistance generating only short-term activities without ensuring business sustainability.

On the market side, agricultural products and locally produced goods face limitations in scale, quality, branding, supply continuity, standardization, distribution, and promotion. On the capital side, financing constraints hinder investment in technology, equipment, business infrastructure, and scaling up operations. Thus, the documented issues form an ecosystem: weak internal capacity intersects with external constraints in the form of markets, financing, technology, and networks.

Implementation of Financial Assiteance and the Outpyt-Outcome Gap

The East Kalimantan Provincial Government provided specific financial assistance to Village-Owned Enterprises (BUM Desa) in 2023 and 2024, amounting to Rp60 million per BUM Desa as stated in the policy document. The evaluation document shows that the benefits varied

depending on management capacity and business type. In Berau, chicken farming, agricultural input stores, and transportation services were reported to have created jobs for local workers. In Paser, tourism facilities and village markets were reported to have created job opportunities in the tourism and trade sectors. In West Kutai, cattle fattening, gas cylinder distribution, cocoa cultivation, and animal feed production demonstrated business activity and potential economic benefits.

These findings should be interpreted as documented results from the evaluated cases, not as evidence that the assistance led to an overall reduction in poverty. The evaluation also highlights issues related to financial administration, governance, limited market share, and insufficient development capital. Consequently, there is an output–outcome gap: interventions generate outputs such as activities, facilities, job opportunities, or capacity building, but these have not consistently translated into strengthening the economic dimension of villages.

A similar gap is evident in training programs for the poor, such as batik-making with natural dyes, mangrove coffee production, composting, and crispy mushroom cultivation. The documents indicate an increase in skills, but income benefits have not been consistent due to limitations in capital, markets, business scale, and partnership networks. These findings highlight the importance of continuity between training, production, financing, marketing, and access to value chains.

Priority Issues Based on USG

Table 3. Data on Priority Issues Based on the USG

Issue	Urgency	Seriousness	Growth	Total
Low economic value of the village	5	5	4	14
Low score for the accessibility/basic services dimension	4	4	4	12
Low score in the village governance dimension	3	4	3	10

B. Discussion

From Structural Poverty to Local Economic Capacity

The research findings reinforce the interpretation of rural poverty as an issue of access and capacity, not merely a lack of income. The underdevelopment of the rural economy is linked to limited access to markets, capital, technology, skills, and economic institutions. This perspective is consistent with development literature that views poverty as a limitation on opportunities to generate and sustain income (Todaro & Smith, 2020).

Within this framework, Village-Owned Enterprises (BUM Desa) have the potential to serve as intermediary institutions linking local resources to markets. However, this intermediary function can only operate effectively if the organization possesses adequate internal capacity and an appropriate external ecosystem. Findings regarding financial management, the quality of managers, product development, market access, and partnerships indicate that institutional issues cannot be separated from business challenges.

This broadens the interpretation of previous research that positions village development, empowerment, and self-reliance as part of welfare efforts (Agustina & Yahya, 2022; Suherman & Haryatiningsih, 2023). In the context of East Kalimantan, the analysis in this article adds that the strengthening of village economic institutions must be understood through the ability to convert resources and policy interventions into sustainable economic activities.

Institutional Capacity as a Mechanism for Converting Inputs into Outcomes

The article's main findings can be explained through institutional capacity. Financial assistance serves as an input, but organizational capacity determines how that input is selected, managed, accounted for, and developed into business activities. When governance and management competencies are weak, additional capital may be limited to the purchase of assets or activities that lack a clear market. Conversely, support accompanied by business plans,

mentoring, financial management, and market access provides a more comprehensive mechanism for achieving outcomes.

Thus, measures of success cannot be limited to the number of Village-Owned Enterprises (BUM Desa) receiving assistance, the number of training sessions, or the number of activities. Indicators more closely tied to outcomes include the sustainability of business units, healthy revenue and profits, customers, market expansion, local employment, community income, and the involvement of poor households. This shift in focus is a direct implication of the output–outcome gap identified in the document.

Local Economic Development and Value Chain Integration

The local economic development perspective helps explain why increased production alone is not enough. Village products need to be linked to processing, branding, standardization, distribution, promotion, financing, and consumers. Limitations in any one link of the chain can restrict value added and the scale of the business. Since each village has different resources, labor, connectivity, and markets, the selection of business units must also be based on local potential and demand.

Findings regarding Berau, Paser, and West Kutai indicate that the types of businesses supported are diverse and their benefits vary. This variation underscores the need for policies tailored to regional characteristics. This approach is also consistent with literature findings on the diversity of rural poverty issues and the implementation of village development, which highlight the importance of local context (Feby et al., 2022; Mila & Paselle, 2025).

Interpretation of the Output–Outcome Gap

The output–outcome gap is the article's primary analytical contribution. The document shows that financial support can go hand in hand with economic activity and employment opportunities, but has not consistently led to the strengthening of the economic dimension of villages. These findings do not mean that aid is not beneficial; on the contrary, the documented benefits indicate positive outputs in a number of cases. The issue lies in the inconsistency of converting outputs into broader and more sustainable outcomes.

This interpretation is important because it shifts the policy question from "how much aid is provided?" to "what capacities enable aid to produce outcomes?" From this perspective, financial aid must be viewed as one component within a policy ecosystem that encompasses institutions, businesses, markets, financing, technology, technical assistance, and community participation

CONCLUSION

Document analysis shows that rural poverty in East Kalimantan has declined but remains higher than in urban areas and varies across regions. At the same time, the average economic dimension score for villages—108.34 out of a maximum of 160—indicates that the capacity and economic ecosystem of villages still have room for improvement. In this context, Village-Owned Enterprises (BUM Desa) play a strategic role as instruments for local economic development; however, institutional capacity, management quality, business unit development, access to markets and capital, technical assistance, and partnerships are critical factors that determine the ability of BUM Desa to convert policy support into sustainable economic activities.

The research findings also indicate the existence of an output–outcome gap—a situation in which financial support and the implementation of Village-Owned Enterprises (BUM Desa) activities can generate outputs in the form of economic activity and employment opportunities in some cases, but these have not consistently translated into improved economic conditions for the community and the village. This indicates that financial support cannot be understood in isolation from the institutional and business capabilities of village-owned enterprises. Converting inputs into outcomes requires good governance, managerial capacity, the viability and sustainability of business units, access to financing, the strengthening of markets and value

chains, the utilization of technology, ongoing guidance, and community involvement—including that of poor communities—as part of village economic activities.

Given the limitations of a research design that relies on document analysis, this study is not intended to prove a causal relationship between Village-Owned Enterprises (BUM Desa) and poverty reduction. The study's main contribution lies in affirming that the role of BUM Desa in poverty alleviation must be understood as a process that links policy support, institutional and business capacity, economic activities, and the community's socioeconomic outcomes. Therefore, efforts to strengthen Village-Owned Enterprises should not be directed solely at increasing aid or the number of activities, but rather at building a village economic ecosystem through improved governance, the development of businesses based on local potential and market demand, access to financing and partnerships, ongoing mentoring, digitalization, and a monitoring and evaluation system capable of distinguishing between outputs and substantive economic and social outcomes.

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