



Bhoga Werdhi BUMDesa Foundation Strengthening in the Tubing Tourism Object Management in Desa Manduang, Klungkung, Bali

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Abstract— Manduang Village is currently being developed into tourism village village in Klungkung Regency has formed a Tourism Awareness Group in accordance with the Decree of the Head of the Klungkung Regency Tourism Office Number 4 of 2022. Based on observations in the field and the results of interviews, currently Manduang village already has a tourism business in the form of a Tubing business. The establishment of this tourism village business is the answer to the demands of the village in establishing business in the real economic sector, especially from the tourism sector. However, at this time the existence of Tubing Tukad Jinah has not been able to develop properly. The whole problem then leads to one problem, namely: the unclear management of the tubing business or the weakness of the institutional integration sector in the management of the tubing business by the Tourism Awareness Group. Manduang Village legally has a Village-Owned Enterprise in 2015 in accordance with Manduang Village Regulation Number 6 of 2015. The existence of BUMDes in Bhoga Werdhi cannot be used as a driving force for businesses in Manduang Village, including in the management of the Tubing Tukad Jinah business. Bhoga Werdhi's BUMDes Household Rules do not yet have the power or legal in the tourism business. The existence of the Tourism Awareness Group with the BUMDes of Bogha Werdhi still seems to be separate and there is no collaboration in the management of the Tubing Tukad Jinah business. In fact, if referring to the BUMDes Bogha Werdhi Work Program in 2022, it is stated that one of the opportunities targeted by BUMDes is in the tourism sector which aims to create jobs for the Manduang community and obtain economic benefits. This study used qualitative research methods. This research consists of stages of data collection, literature study and data analysis, focus group discussion, conclusion and recommendation. Primary data in this study was obtained from the results of consecutive unstructured interviews from May to June 2022 with related parties such as the Head of the Klungkung Planning, Research and Development Agency, Head of the Klungkung Regency Tourism Office, Manduang Village Perbekel, Director of BUMDes Bogha, Chair of the Tourism Awareness Group. Manduang Village. Interview

results also supported by data obtained through a focus group discussion held in June with the Tourism Awareness Group as the tubing business manager. The data analysis used in this research is an interactive analysis technique with 3 stages, namely: data reduction, data presentation, and concluding. The results of this study state that: Based on the provisions of the Manduang Perbekel Regulation No. 6 of 2015, the Village-Owned Enterprises of Bhoga Werdhi have several business units in the form of: savings and loan business units, service business units, village shop business units that support agriculture. Referring to these problems, the policy direction that was taken was to change some of the provisions contained in the 2015 Manduang Perbekel Regulation. A firm and explicit legal instrument is needed to regulate the position of the Bogha Werdhi BUMDes in the management of the tourism business unit. Stipulation of Manduang Perbekel Regulation Number 3 of 2022 concerning Amendments to Manduang Village Regulation Number 6 of 2015. In the provisions of the amendment, it is then explicitly regulated in relation to the scope of the BUMDes tourism business, especially in the provisions of Article 36 which states that one form of business that can be developed is a tourism service business in addition to the existing trade and service business. Likewise, if you look at the BUMDes Bogha Werdhi Work Program in 2022 which states that the form of tourism business can be used as an opportunity to create job opportunities for the community and efforts to earn BUMDes income which can increase the village's original income according to the Village Law. Harmonization of these two organizations needs to be done to be able to complement each other. The position of the tourism awareness group will not be released, even if it will continue to be the manager of the Tubing Business unit, but under the auspices of the Bogha Werdhi BUMDes. This pattern allows for service standards to be made in the Work Program compiled by BUMDes every year as well as supervision from BUMDesa supervisors in accordance with Manduang Village Perbekel Decree No. 17 of 2022. Bogha Werdhi BUMDes as a legal entity can enter into legal relations as a form of cooperation in advancing Tubing Tukad Jinah's business. BUMDes Bogha

Werdhi can collaborate with third parties to bring guests such as travel agents or with third parties in conducting publications and promotions to brand Manduang Village as the best destination after visiting from Nusa Penida. This institutional strengthening is the right model in managing village potential. So that with improvements to the institutional sector, it can increase the indicators that Manduang Village is set to become a tourist village and become a village that earns original income from the business sector developed by Bogha Werdhi BUMDes.

Keywords—tourism village; tubing; foundation strengthening

I. INTRODUCTION

Bali actually has a variety of potentials that can be developed in order to obtain economic benefits from the development of the tourism sector. Currently, tourism actors have felt the return of the tourism sector in Bali. The development of tourism is also strongly supported by the upcoming G20 Summit in Bali. During the Covid-19 Pandemic, the tourism sector experienced a very terrible shock, but currently tourism actors have felt the tourism sector in Bali have been active again. The development of tourism is also strongly supported by the upcoming G20 Summit in Bali [1]. The government through the Ministry of Tourism is always committed to promoting the village as a foothold for national development, especially the tourism sector. The emergence of the Tourism Village Program before the pandemic was still encouraged during the pandemic. The goal is to maintain the existence of Bali as one of the best destinations in Indonesia. The Ministry of Tourism program requires villages to be actively and directly involved in tourism activities in Bali. Tourist villages must have special characteristics and something that is an attraction for tourists. The development of a tourist village is not as easy as setting it. It is recorded that in 2022, there will be at least 294 Tourism Villages throughout the island of Bali. This figure is very developed when compared to before the Covid-19 pandemic or in 2019 there were only 189 tourist villages in Bali [2]. Formation of tourist villages It is hoped that the existence of the village is expected to change the existing pattern. The village is not merely a facilitator of tourism activities, but also a creator and executor of the tourism sector economy in the region. This essence is of course in line with the existing economic system in Indonesia which puts the principle of democracy and Pancasila in its implementation.

Klungkung Regency in seeing the development of the tourism sector in its territory, especially on the island of Nusa Penida is currently very intense and continuous making real efforts in creating tourist destinations based on local wisdom and natural potential in villages as buffer areas and supporters of the Nusa Penida Tourism area. Manduang Village has natural potential that is still very natural and has not been converted into buildings and buildings. The Klungkung Regency Government develops a targeted and measurable strategy in making it a tourist village, one of the is establishment of Tourism Awareness Groups in Manduang Village. This determination was made to prepare and realize the status of Manduang Village as a tourist village in Klungkung Regency in the coming year. This Tourism Awareness Group was formed with the aim of motivating

efforts to prepare and care and the level of community insight in tourism development in Manduang Village. Based on direct observations in the field and the results of unstructured interviews with Rai Adi Susanta as Perbekel of Manduang Village, it was stated that currently the village already has a tourism business in the form tubing.

During the course of Tukad Jinah's Tubing business, it turned out that it had not been able to grow and develop as it should. Problems occur starting from the lack of active participation of the community, lack of skill or ability of tubing tour guides in providing services, the absence of infrastructure development that can increase attractiveness, not yet optimal marketing through promotional media, no digitization of ticket payments and the absence of financial records of Tubing Tukad Jinah businesses. The whole problem then leads to one problem, namely: the unclear management of the tubing business or the weakness of the institutional integration sector in the management of the tubing business by the Tourism Awareness Group. On the other hand, if taken from the example of managing village potential in Bongkasa Pertiwi Village, Badung Regency, it can be done by making BUMDes a holding of all businesses owned by the village. The business referred to, does not necessarily mean savings and loan businesses, village shops and businesses that are generally carried out by BUMDes in Bali according to 2019 data.

Manduang Village legally has a Village-Owned Enterprise in 2015 in accordance with [4]. The existence of BUMDes in Bhoga Werdhi cannot be used as a driving force for businesses in Manduang Village, including in the management of the Tubing Tukad Jinah business. The Bhoga Werdhi BUMDes Household Rules clearly spell out the provisions in the regulation and management of tourism businesses in the Village, so that BUMDes do not have the power or legal umbrella in managing tourism businesses in Manduang Village. In fact, when referring to the BUMDes Bogha Werdhi Work Program, it is stated that one of the opportunities targeted by BUMDes is in opening employment opportunities for the Manduang community and obtaining economic benefits. For this reason, a comprehensive study is needed regarding the problems that exist in Manduang Village in improving the business governance of Tubing Tukad Jinah. The preparation of this study is more devoted to institutional strengthening models and improvements to regulations or rules in the management of tourism businesses in Manduang Village as an effort to become a developing tourist village in Klungkung Regency.

II. RESEARCH METHOD

The research method is a scientific way to obtain data with specific purposes and uses [5]. This study uses qualitative research methods to provide convenience for researchers in analyzing the problems that exist in this study. This research is called qualitative research, because it processes data by means of descriptive analysis based on the provisions of the applicable laws and regulations [5]. This research consists of stages of data collection, literature study and data analysis, focus group discussion, conclusion and recommendation. Primary data in this study was obtained from the results of consecutive interviews from May to June 2022 with related parties such as

the Head of the Planning, Research and Development Agency (Baperlitbang) Klungkung Anak Agung Gede Lesmana, then the Head of the Klungkung Regency Tourism Office: Anak Agung Gede Putra Wedana, Then the Manduang Village Headquarters: Rai Adi Susanta, then I Gusti Ngurah Ardana as the Representative of the Manduang Village Tourism Awareness Group. The interview results show the problems that are being faced in the management of the Tubing Tukad Jinah tourism business in Manduang Village. The interview data was dug up and reviewed through a focus group discussion held in June 2022 with the Tourism Awareness Group as the manager of the tubing business. Informants from this study were determined by purposive sampling, namely selecting informants based on knowledge related to the object of research being studied. The data analysis used in this research is an interactive analysis technique with 3 stages, namely: data reduction, data presentation, and concluding [6].

III. RESULTS AND DISCUSSION

The implementation of regional autonomy in Indonesia after Indonesia's reformation was marked by the Amendment UUD 1945 process to the Constitution of the Republic of Indonesia and the enactment of Law Number 22 of 1999 concerning Regional Government [7]. The implementation of regional autonomy is the answer to the problems and problems of political centralization, centralization of government authority that is too centralized, administrative centralization and centralization of the economic sector [8]. The definition of regional autonomy is regulated in the provisions of Article 1 point 6 in [9] which states that regional autonomy is the right, authority, and obligation of autonomous regions to regulate and manage their own government affairs and the interests of local communities in the system of the Unitary State of the Republic of Indonesia. In the beginning, the implementation of regional autonomy and decentralization was not as easy as imagined. Many problems arise because of the varied capabilities of the regions [10]. However, the implementation of regional autonomy is currently growing, the authority possessed by the regions can actually be implemented well by most regions in Indonesia.

Based on the provisions of Article 371 paragraph (1) of [9], it states "In the district/city regional government a Village government is formed consisting of the Village government and the Village Consultative Body". The village is a self-governing community that uses the principle of subsidiarity. Most of the authority actually already exists in the community, not a gift [11]. The implementation of village government cannot be separated from the regulation of the village which is regulated in [12] concerning Villages. Article 1 number states: "Village is a village and customary village or what is called by another name, hereinafter referred to as Village, is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, rights of origin, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia." Furthermore, in number 2 it is explained that: "Village Government is the implementation of government affairs and the interests of the local community in the government system of the Unitary State

of the Republic of Indonesia. From the two provisions of the article, it can be said that the legitimacy of village government in Indonesia has been very firmly regulated in the provisions of the applicable laws and regulations. In the direction of national development, we have often heard the jargon of State Development from the Village. This development is holistic and comprehensive, not isolated. The pattern of village development must be integrated and integrated, starting from the development of human resources, education, economy, culture and other aspects.

Village development in the economic aspect is an activity that is equally important and has a correlation with the development of human resources and education. The purpose of this village development is to create an independent village and contribute to the region and the country. In an effort to realize the objectives of the implementation of its development, the village can prepare a strategic and targeted plan in accordance with the Village Budget Plan which is prepared annually. The source of the Village Revenue and Expenditure Budget Plan is of course from Village Revenue. Article 72 paragraph (1) of [12] states: "Village income comes from: a. Village original income consists of business results, asset results, self-help and participation, mutual cooperation, and other Village original income; b. allocation of the State Revenue and Expenditure Budget; c. part of the results of regional taxes and regional levies on the Regency/City; d. Village fund allocation which is part of the balancing fund received by the Regency/City. To make the village independent, of course the focus of the village is on the provisions of letter a, which must be balanced with real efforts with clear programs and strategies.

Original Village Income can be supported by the results of the efforts carried out by the village such as profits from the Village Owned Enterprises (BUMDesa). BUMDesa has played a role as the implementation of the creative economy in order to empower villagers, because BUMDesa has strengthened village income, so that villages are able to independently finance village activities so as to realize improved living standards while also preserving the customs and culture of the community [13]. This is in line with the provisions of the elucidation of article 72 paragraph (1) which states that "original village income" is income that comes from the authority of the village based on the rights of origin and the authority of the local village scale. What is meant by business results, including the results of BUMDes. Article 87 of [12] states: "(1) Villages may establish Village Owned Enterprises called BUMDes. (2) BUMDes are managed in a spirit of kinship and mutual cooperation. (3) BUM Desa may run a business in the economic sector and/or public services in accordance with the provisions of laws and regulations. The establishment of BUMDes by the Village Government aims to utilize all economic potential, economic institutions, as well as the potential of natural resources and human resources in order to improve the welfare of the Village community. BUMDes specifically cannot be equated with legal entities such as limited liability companies, CVs, or cooperatives. In the event that business activities can run and develop well, it is very possible that in time the BUMDes will follow the legal entities that have been stipulated in the provisions of the legislation.

The enactment of the Law on villages requires all villages in Indonesia have BUMDes. The existence of BUMDes is expected to be able to act as a driver of the rural economy to provide welfare for equitable village communities. Communal values which are a reflection of the Pancasila economic system are put forward in the governance and benefits of the existence of BUMDes in each village in Bali Province. However, the existence of BUMDes does not necessarily become a solution for villages to become independent. Even the existence of BUMDes in most parts of Bali has not been able to develop properly. The existence of BUMDes in Bali in 2019 was dominated by existing businesses and clashed with cooperatives, the Village Credit Institution. Most of the businesses carried out by BUMDes in Bali are savings and loan businesses [14].

Manduang Village as one of the villages in Klungkung District, Klungkung Regency has established BUMDes in 2015. In its journey, the existence of Bhoga Werdhi BUMDes is still very monotonous in carrying out the business that has been set. Another prospect that has begun to be developed in forming business units in BUMDes is the tourism sector which is growing rapidly in general in the province of Bali. Referring to the BUMDes belonging to Guwang Village which has been able to create a Hidden Canyon business in Beji Guwang, Sukawati District, Gianyar. The domino effect of the business being developed in Guwang is to create jobs as referred to in the provisions of the Act. The BUMDes of Garuda Wisnu Prabawa, Guwang Village, also has a community-based drinking water supply and sanitation business and other highly developed service businesses [15]. Likewise, if referring to the BUMDes of Mandala Sari in Bongkasa Pertiwi Village which is able to own a Village Drinking Water Company business, village shops, electricity payment services and become a holding for micro, small and medium enterprises in the village, including tourism businesses in the village. Bongkasa Pertiwi Village, Badung Regency [16].

Based on the Decree of the Head of the Klungkung Regency Tourism Office Number 4 of 2022 concerning the Establishment of a Tourism Awareness Group in Manduang Village, this is a step in preparing Manduang Village as a tourist village in Klungkung Regency. Based on an unstructured interview in May 2022 with A.A Gede Putra Wedana, the Head of the Klungkung Regency Tourism Office, stated that: "The Klungkung Regency Government does not want to be hasty and rash in establishing a tourist village in Klungkung. Currently, there are 19 tourist villages in Klungkung. Of the 19 tourist villages, only 6 to 8 tourism villages can be said to have run as expected. In addition to the impact of the COVID-19 pandemic, the previous pattern of determining tourist villages was deemed inappropriate, because the village's capacity was not ready but it had been designated as a tourist village. The existence of the status of a tourist village has not been able to match the ability of human resources and supporting infrastructure to make the village known to have special tourist characteristics that must be visited by tourists. Basically, the determination of this tourist village is to optimize tourism activities in Klungkung Regency, especially in the archipelago or in the very developed Nusa Penida District. However, currently the balance between Nusa

Penida District and other districts in Klungkung is still very unequal. It takes the ability of the village through Pokdarwis or BUMDes that manages to be able to create brands and promotions to social media. The factor is that only a small number of tourist villages are able to develop which makes the pattern of determining tourist villages changed to a bottom-up pattern, do not set from the beginning without being initiated and made efforts beforehand. Manduang Village, Nyalian Village and Negari Village starting in 2022 are indeed prepared to become tourist villages. Even in 2022, Manduang Village received assistance from the Ministry of Villages for the construction and development of tourism objects in the village. For this reason, it is necessary to develop a village business management pattern in making Manduang Village a tourism village that will develop in the future."

The Regent of Klungkung on April 13, 2022, officially opened the Tubing Tukad Jinah business. This business then provides two tour packages with different distances, namely 2.5 and 1 kilometer. This effort is one of the achievements of the Ministry of Village Assistance in 2022 in Manduang Village, as a tangible form of government programs in supporting village development. On the other hand, this is a tangible form of Manduang Village's efforts to become a developing tourist village status. Based on the results of an unstructured interview with the Head of the Klungkung Planning, Research and Development Agency, Anak Agung Gede Lesmana in June 2022, he stated that: "The Klungkung Regency Government through the Planning, Research and Development Agency is in communication with academies and universities in Bali. to conduct a study in the formation of a tourist village in Klungkung Regency. The study will later contain strategies, patterns and models for developing tourist villages, including institutional aspects and marketing strategies for tourism packages owned by tourist villages. So far, it is felt that the potential of the tourist village in Klungkung is not inferior to other tourist villages that have developed. Of course, after developing, the prosperous are the people."

The regulation regarding tourist villages is contained in [17]. Tourism Village is a form of integration between attractions, accommodation and supporting facilities that are presented in a structure of community life that is integrated with applicable procedures and traditions. Tourist villages are generally in the form of rural areas that have several special characteristics, making them worthy of being a tourist destination. In this area, residents still have traditions and cultures that are still relatively authentic. A tourist village as a rural area that offers an overall atmosphere that reflects the authenticity of the village, both in terms of socio-cultural life, customs, daily activities, building architecture, and village spatial structures, as well as the potential that can be developed as a tourist attraction, for example: attractions, food and beverages, souvenirs, lodging, and other tourist [18]. Efforts to achieve tourism village status have been carried out by forming the Manduang Village Tourism Awareness Group which has responsibilities as a partner of the Klungkung Regency Government in: efforts to increase group and community awareness in the tourism sector, as a tourist awareness mover and Sapta Pesona in the Manduang Village environment. Based

on an unstructured interview in June 2022 with I Gusti Ngurah Ardana as Representative of the Manduang Village Tourism Awareness Group and supported by the results of the focus group discussion, data were obtained that: The first obstacle is the absence of a clear structure in the management of the tubing business, management is still self-supporting so it does not there is certainty of employees or parties who provide services and services every day. Promotion is also still very weak and no party can provide assistance or directly assist the promotion of existing tour packages. Likewise for reservations for guests who want to play are also not professional. This raises another problem, namely that this business cannot open every day so that guests are sometimes disappointed because they cannot play at the time they want. These problems have resulted in the Tubing Tukad Jinah business not operating optimally and unable to develop according to mutual expectations, so that one by one the parties who support the existence of the business resign. The Pokdarwis of Manduang Village hopes that there will be a step from the village to facilitate and resolve the problems that occur.

In relation to the results of the data above, based on unstructured interview with the Manduang Village Headmaster: Rai Adi Susanta in May 2022 stated that: "Village development, especially in the economic field, has been carried out by the Manduang Village Government, one of which is building the Manduang tourist village. Improvement of the village charm has been carried out, including by seeking assistance from the Regional Government and the Ministry of Villages. The problem related to the lack of optimal tubing in Tukad Jinah has indeed become a special concern, and a Tourism Awareness Group has even been created in Manduang Village as the manager of the business. Indeed, there are several obstacles that cannot be resolved, even though tourism has started to live in Bali. For this reason, a professional management and service pattern is needed in order to provide the best service to visiting guests. However, until now the Village has not obtained the right institutional formulation in the management of Tubing towards a tourist village."

The main problem with the management of Tubing in Manduang Village is that the institution is not clear and does not yet have a Standard Operating Procedure in managing its tourism business. Based on Article 24 in [19], states that: (1) "BUMDesa can run a joint business (holding) as the parent of business units developed by the Village community both at the village and regional scale. rural area. (2) The business units as referred to in paragraph (1) can stand alone, which are regulated and managed synergistically by BUMDes in order to grow into a joint business. (3) The business unit in BUMDes as referred to in paragraph (1) may carry out Joint business activities including: Development of large-scale Village ships to organize small fishermen so that their business becomes more expansive; Tourism Village which organizes a series of types of businesses from community groups; and Joint business activities that consolidate other types of local businesses.

Based on the above provisions, then supported by the results of the focus group discussion in July, and the basis for consideration of the above laws and regulations, BUMDes is a business entity that is already a legal entity. For this reason, it is appropriate that the direction of the management of tourism

businesses in Manduang Village is carried out or takes shelter in the BUMDes of Bogha Werdhi. Based on the provisions of the Manduang Perbekel Regulation No. 6 of 2015, the Village Owned Company Bogha Werdhi has several business units in the form of: savings and loan business units, service business units, village shop business units that support agriculture. Referring to these problems, the policy direction that was taken was to change some of the provisions contained in the 2015 Manduang Perbekel Regulation. A firm and explicit legal instrument is needed to regulate the position of the Bogha Werdhi BUMDes in the management of the tourism business unit [20]. In the provisions of the amendment, it is then explicitly regulated in relation to the scope of the BUMDes tourism business, especially in the provisions of Article 36 which states that one form of business that can be developed is a tourism service business in addition to the existing trade and service business. Likewise, if you look at the BUMDes Bogha Werdhi Work Program in 2022 which states that the form of tourism business can be used as an opportunity to create job opportunities for the community and efforts to earn BUMDes income which can increase the village's original income according to the Village Law.

The establishment of regulations at the village level in the BUMDes field must be followed up immediately by setting up an institutional pattern with the involvement of the BUMDes of Bogha Werdhi and the Tourism Awareness Group which has been managing the Tubing Tukad Jinah tourist attraction. Harmonization of these two organizations needs to be done to be able to complement each other. Governance that has not been optimal so far can be made a service procedure so that guests will feel satisfied visiting. The institutional pattern that must also be clarified is that placing BUMDes as the front guard in the economic sector in the Village which then oversees the business units in the Village. The position of the tourism awareness group will not be released, even if it will continue to be the manager of the Tubing Business unit, but under the auspices of the Bogha Werdhi BUMDes. This pattern allows for service standards to be made in the Work Program compiled by BUMDes every year as well as supervision from BUMDesa supervisors in accordance with [21]. The BUMDes of Bogha Werdhi as a legal entity can carry out legal relations as a form of cooperation in advancing the Tubing Tukad Jinah business. BUMDes Bogha Werdhi can collaborate with third parties to bring guests such as travel agents or with third parties in conducting publications and promotions to brand Manduang Village as the best destination after visiting from Nusa Penida.

Legally, within the scope of the village, BUMDes are relevant in carrying out legal relations that aim for profit. In contrast to the Tourism Awareness Group, currently it is not yet a legal entity so it is very limited in making efforts to manage the tubing business. The aspect of increasing the professionalism of workers in the Tubing business is by compiling Standard Operating Procedures for guest services, including training to improve services for guests. Responsible parties are also arranged every day, so that there are no unserved guests as is the case today. As a form of balancing the obligations of managers, a pattern of appreciation for workers, business unit management, BUMDes income and other distributions must also be established. On the other hand, with

the existence of village funds every year, it is possible for villages to invest in the BUMDes of Bogha Werdhi. This participation can be used in the construction of tubing business infrastructure in Tukad Jinah, thereby further enhancing the aesthetics and special characteristics of Manduang Village, considering that many competitors in the same type of business have also emerged, even before Manduang Village formed it. So that with improvements to the institutional sector, it can increase the indicators that Manduang Village is set to become a tourist village and become a village that earns original income from the business sector developed by Bogha Werdhi BUMDes.

IV. CONCLUSION

Based on the provisions of the Manduang Perbekel Regulation No. 6 of 2015, the Village Owned Company Bumdesa Bhoga Werdhi has several business units in the form of: savings and loan business units, service business units, village shop business units that support agriculture. Referring to these problems, the policy direction that was taken was to change some of the provisions contained in the 2015 Manduang Perbekel Regulation. A firm and explicit legal instrument is needed to regulate the position of the Bogha Werdhi BUMDes in the management of the tourism business unit. Stipulation of Manduang Perbekel Regulation Number 3 of 2022 concerning Amendments to Manduang Village Regulation Number 6 of 2015 concerning Village-Owned Enterprises. In the provisions of the amendment, it is then explicitly regulated in relation to the scope of the BUMDes tourism business, especially in the provisions of Article 36 which states that one form of business that can be developed is a tourism service business in addition to the existing trade and service business. Likewise, if you look at the BUMDes Bogha Werdhi Work Program in 2022 which states that the form of tourism business can be used as an opportunity to create job opportunities for the community and efforts to earn BUMDes income which can increase the village's original income according to the Village Law. Harmonization of these two organizations needs to be done to be able to complement each other. The position of the tourism awareness group will not be released, even if it will continue to be the manager of the Tubing Business unit, but under the auspices of the Bogha Werdhi BUMDes. This pattern allows for service standards to be made in the Work Program compiled by BUMDes every year as well as supervision from BUMDesa supervisors in accordance with Manduang Village Perbekel Decree No. 17 of 2022. Bogha Werdhi BUMDes as a legal entity can enter into legal relations as a form of cooperation in advancing Tubing Tukad Jinah's business. BUMDes Bogha Werdhi can collaborate with third parties to bring guests such as travel agents or with third parties in conducting publications and promotions to brand Manduang Village as the best destination after visiting from Nusa Penida. So that the balance between the development of tourist villages in Nusa Penida with other sub-districts in Klungkung becomes more balanced. This management model is currently feasible to be developed to facilitate many interests, both from business actors and the government. So that with improvements to the institutional

sector, it can increase the indicators that Manduang Village is set to become a tourist village and become a village that earns original income from the business sector developed by Bogha Werdhi BUMDes.

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