**Analisis Penerapan Badan Usaha Milik Desa (BUMDes) Dalam**

**Meningkatkan Pendapatan Asli Desa ( Studi Kasus**

**Desa Helvetia Kecamatan Labuhan Deli)**

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**ABSTRAK**

Tujuan penelitian ini untuk mengetahui dan menganalisis penerapan Badan Usaha Milik Desa (BUMDes) di Desa Helvetia Kecamatan Labuhan Deli. Metode yang digunakan adalah deskriptif kualitatif. pengumpulan data yang digunakan adalah bentuk wawancara, dan dokumentasi. Analisis data yang digunakan adalah menyusun secara sistematis dengan cara mengorganisasikan data ke dalam kategori serta memilih mana yang penting dan yang akan dipelajari hanya menguraikan hasil dari wawancara yang dilakukan saat dilapangan. subyek penelitian ini adalah Desa Helvetia Kecamatan Labuhan Deli dan obyek penelitian berupa laporan keuangan pendapatan BUMDes Helvetia Makmur Berdikari. Hasil penelitian menunjukkan bahwa penerapan BUMDes Helvetia Makmur Berdikari sudah baik dalam pelaksanaannya dapat dilihat dari penerapannya berupa peningkatan Pendapatan sebesar 78.5% seperti yang diharapkan. Seiring perkembangannya BUMDes Helvetia Makmur Berdikari dapat meningkatkan Pendapatan Asli Desa.

**Kata Kunci: Penerapan, Badan Usaha Milik Desa, Pendapatan Asli Desa, Perekonomian.**

***ANALYSIS OF THE IMPLEMENTATION OF VILLAGE OWNED ENTERPRISES BADAN USAHA MILIK DESA (BUMDes) IN INCREASING THE ORIGINAL INCOME (CASE STUDY AT HELVETIA VILLAGE, LABUHAN DELI SUB DISTRICT)***

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***ABSTRACT***

*The objective of this research was to determine and to analyze the application of Village-Owned Enterprises/Badan Usaha Milik Desa (BUMDes) in Helvetia Village, Labuhan Deli Sub District. The method used was descriptive qualitative. Technique of collecting the data was interviews and documentation. Analysis of the data used was compiling systematically by organizing data into categories and choosing what the importance and what would be learned by describing the results of interviews conducted during examining. The subject of this research was Helvetia Village, Labuhan Deli District and the object of research was the financial statements of BUMDes Helvetia Makmur Berdikari income. The results showed that the application of BUMDes Helvetia Makmur Berdikari was categorized as good in its implementation that was seen from its application in the form of an increase in income of 78.5% as expected. As the development of BUMDes Helvetia Makmur Berdikari could increase the village's original income. In addition, BUMDes Helvetia Makmur Berdikari had not been managed optimally.*

***Keywords : Application of Village-Owned Enterprises, Revenues, Village Original Income, Economy.***