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A Legal Review of the Management of Village Assets by Bumdes Without a Cooperation Agreement (Study in Dompu District, Dompu Regency)

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ABSTRACT

This research aims to know and analyze the position of BUMDES in the Indonesian Legal System, know and analyze the legal implications of village asset management by BUMDES without a cooperation agreement in Dompu District, Dompu Regency. The type of research used in this study is normative-empirical legal research using a statutory approach, conceptual approach, and sociological approach. The position of Village-Owned Enterprises (BUMDes) in Indonesian law has been recognized as a special legal entity since the Village Law and strengthened by the Job Creation Law. Although not in the form of a Persero or Perum, BUMDes applies SOE/BUMD governance principles such as accountability and dual orientation-public service and profit. Its capital comes from separated village wealth. The establishment of BUMDes is conducted through village deliberations and stipulated in a Village Regulation, and then registered with the Ministry of Villages to obtain legal entity status, in accordance with Permendesa No. 3 of 2021. In managing assets, BUMDes must apply the principles of transparency, accountability, and professionalism as stipulated in Articles 28-33 of the Permendesa. The legal implication of managing village assets without a written cooperation agreement is the lack of legal certainty, the uncertainty of the rights and obligations of related parties, and the increased risk of disputes. Although village deliberations are recognized as the legal basis, a cooperation agreement is still needed to strengthen the legal aspects, especially in ensuring accountability and transparency. In Dompu Sub-district, BUMDes Desa O'o that have a cooperation agreement are more orderly and secure, while BUMDes Desa Katua that do not have an agreement face stagnation and uncertainty in asset management.

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Keywords: Village Asset Management, BUMDes, Cooperation Agreement

1. INTRODUCTION

Village asset management is one of the important aspects in supporting sustainable village development (Hamdani & Fauzia, 2022). In this case, Village-Owned Enterprises (BUMDES) become a strategic instrument that is expected to improve the welfare of village communities through optimizing the utilization of village assets. Based on Law No. 6/2014 on Villages, BUMDES is authorized to manage village assets to support productive economic activities.

In the Indonesian legal system, the position of BUMDES has a strong legal foundation, which is regulated in Law No. 6/2014 on Villages, as well as its derivative regulations such as Government Regulation No. 11/2021 on Village-Owned Enterprises. BUMDES is a business entity established by the village government and the community to manage local potential to increase the village's original income and community welfare.

The management of village assets by BUMDES is a crucial aspect that is regulated in various laws and regulations, such as Law Number 6 Year 2014 on Villages and Minister of Home Affairs Regulation Number 1 Year 2016 on Village Asset Management (Dewi, 2014). These regulations require a clear and written cooperation agreement in the management of village assets, either between the village government and BUMDES or with third parties. This aims to ensure transparency, accountability, and sustainability of village asset management.

However, in Dompu Sub-district, Dompu Regency, village asset management by BUMDES is often conducted without a formal cooperation agreement. This creates potential legal issues, such as unclear responsibilities, conflicts of interest and the risk of misuse of village assets. In addition, the absence of a cooperation agreement may

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also affect the legitimacy of village asset management by BUMDES, potentially hindering the achievement of village development goals.

Dompu sub-district consists of nine villages, and almost all of these villages do not yet have a cooperation agreement in the management of village assets by BUMDES. Most village assets are still managed conventionally by the village government itself, without any clear legal mechanism. This leads to weak accountability and transparency in the management of village assets, which has the potential to cause various irregularities in practice. In addition, in the absence of a cooperation agreement, it is difficult to determine the boundaries of authority and responsibility between the village government and BUMDES, which may ultimately impact the effectiveness of village asset management.

This issue is important to be reviewed further because village assets are one of the high-value resources and have a significant impact on the welfare of the village community. Management that is not in accordance with legal provisions can result in losses for the village and reduce public trust in BUMDES as an institution that should play a role in improving village economic welfare (Sopanah et al., 2023).

On the other hand, the absence of a cooperation agreement may also result in weak monitoring and evaluation of BUMDES' performance in managing village assets. Without a clear mechanism, it is difficult for the village government to assess the extent to which the management of village assets has a positive impact on the community. This is a major concern given the role of BUMDES which is not only oriented towards economic benefits, but also on social aspects and community empowerment.

Furthermore, the potential for conflict between the village government, BUMDES, and the community may also increase when there is no agreement governing the rights and obligations of each party in the management of village assets. Such conflicts are not only financially detrimental to the village, but can also reduce the spirit of mutual cooperation and solidarity of the village community

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Therefore, an in-depth study of the legal implications of managing village assets without a cooperation agreement is required, particularly in Dompu Sub-district, Dompu Regency. This research aims to provide a more comprehensive understanding of the importance of cooperation agreements in village asset management and offer solutions that can be implemented to strengthen village asset governance. This research is expected to provide constructive recommendations for village governments, BUMDES and other stakeholders to improve village asset governance in accordance with applicable legal principles.

2. RESEARCH METHODS

The type of research used is the Normative-Empirical legal research method. Normative-Empirical (applied) legal research is research that examines the implementation or implementation of positive legal provisions (legislation) and written documents *in action* (factual) on certain legal events that occur in society (Muhaimin, 2020). Normative-empirical legal research is legal research based on legal research that not only examines the norm system in laws and regulations, but observes the reactions and interactions that occur when the norm system works or is applied in society as the object of study (Muhaimin, 2020).

3. DISCUSSION

Legal Implications of Village Asset Management without a Cooperation Agreement in Dompu Sub-District, Dompu Regency

a. Legality Aspect

The management of village assets by BUMDes without being based on a written cooperation agreement can cause problems with legal certainty in the implementation of business activities. In a positive legal perspective, a cooperation agreement document serves to provide clarity regarding the rights, obligations, and

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responsibilities of each party, so that it can become legal evidence in the event of a dispute. This is confirmed in Article 28 paragraph (1) of Government Regulation No. 11/2021 on Village-Owned Enterprises, which states that cooperation between BUMDes and other parties is carried out through a cooperation agreement. This provision is also reinforced by Permendagri No. 1/2016, specifically Article 12 paragraph (3), which stipulates that the utilization of village assets, including in the form of leases, must be outlined in an agreement that at least contains important provisions such as the parties involved, the object, the time period, and the rights and obligations of the parties.

However, in the context of village governance, the results of village deliberations actually have legal force as a basis for decision-making, including in the management of village assets. This is regulated in Article 80 paragraph (1) of Law No. 6/2014 on Villages, which states that "*Village deliberation is a consultative forum attended by the Village Consultative Body, the Village Government, and elements of the community to determine strategic policies and the direction of Village development.*" Thus, the decision of the village deliberation has legal legitimacy to be used as the basis for policy-making, including in the transfer of asset management to BUMDes.

However, the results of village meetings tend to be normative and general in nature. To ensure a more detailed technical implementation, a cooperation agreement is still needed as a complementary document that concretely outlines the rights, obligations, procedures, and limits of responsibility of the parties. With the existence of a cooperation agreement, the decision of the village meeting is not only administrative, but also has evidentiary power in the aspect of civil law and transparent and accountable village financial governance (good governance). Therefore, although not absolutely mandatory, a cooperation agreement is still highly

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recommended to strengthen the legal basis and prevent potential disputes in the future.

In practice, the presence or absence of a written cooperation agreement has different legal consequences for each BUMDes, depending on its sustainability and institutional conditions. BUMDes Desa O'o, which is still actively running its business, has entered into a written cooperation agreement with the Village Government in terms of village asset management. The existence of this agreement provides a strong legal basis for BUMDes in carrying out business activities and minimizes legal risks in the future. In the event of a change in village leadership or a change in the BUMDes management structure, the agreement document can serve as a common reference and guide that maintains the sustainability and legitimacy of BUMDes business activities. This reflects more accountable management practices and good governance principles.

Meanwhile, the BUMDes of Katua Village, which is now inactive, faces a more serious impact. When the BUMDes' business activities ceased, all records of asset management and financial accountability became blurred because there was no cooperation document that explicitly regulated the legal relationship between the BUMDes and the village government. As a result, it becomes difficult to track assets, business capital, and legal accountability for assets that have been used. This has the potential to cause losses to village finances, and opens up the possibility of criminal or civil liability against individuals deemed negligent or abusing their authority during the BUMDes' operational period. The absence of a cooperation agreement results in the absence of a written legal basis that can be used as evidence in the event of claims from third parties or the community.

Thus, both active and inactive BUMDes face legal vulnerabilities if they are not supported by a valid cooperation agreement. Therefore, a cooperation agreement

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is not only an administrative formality, but an important legal instrument in ensuring certainty, protection, and sustainability of village asset management by BUMDes.

b. Rights and Obligations Aspect

The management of village assets without a legal cooperation agreement also has a direct impact on the unclear division of rights and obligations between the Village Government and BUMDes. A cooperation agreement is supposed to be a document that explicitly stipulates who has the right to use the asset, who is responsible for its maintenance, and how the proceeds or profits obtained from the asset are shared. Without such a document, the legal relationship between the parties involved is weak and at risk of misunderstanding or even conflict.

In this context, the statement made by one of the administrators of BUMDes Desa Katua, Mr. Tamjitillah, is (Tamjitillah, 2025): *"We just run it as usual, the important thing is that the money is returned and the business is running. The village head also knows, so there is no problem."* This statement illustrates that management relies more on informal relationships and personal trust, rather than on written systems and rules. This reliance on personal relationships is very vulnerable, as it does not have strong legal binding power. If there is a change in village leadership or a change in BUMDes management, there is no official document that can be used as a reference, potentially leading to legal uncertainty, conflicts of interest, or even a neglect of responsibility for village assets.

In contrast, BUMDes Desa O'o, which has developed a cooperation agreement with the village government, has a more solid legal foundation. The rights and obligations of each party have been outlined in detail in a written document, which facilitates supervision and accountability. In this case, the existence of a cooperation agreement is not only an administrative complement, but also part of the effort to realize transparent and professional village governance.

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Meanwhile, BUMDes Desa Katua, whose asset management was based on a verbal agreement without a formal agreement, now faces difficulties in accounting for the use of its assets after it ceased to be active. When the BUMDes business ceases, there is no written legal basis to explain who is responsible for the assets and capital used. This lack of legal division of rights and obligations increases the risk of abuse of power, loss of assets, and difficulties in auditing or evaluation by higher levels of government.

Thus, the cooperation agreement does not only function as evidence or formality, but is a very important legal instrument to determine and protect the rights and obligations of all parties involved in managing village assets. Without this agreement, asset management tends to run without direction and is vulnerable to legal problems in the future.

c. Potential Legal Disputes

The absence of a cooperation agreement in the management of village assets also opens up opportunities for legal disputes between the Village Government, BUMDes, and third parties. Cooperation agreements serve as valid legal evidence in the event of a dispute or conflict in the future. Without a written document, it is difficult for the parties involved to prove the initial agreement, temporary ownership rights, profit-sharing mechanisms, or the limits of each party's responsibilities.

This can have serious repercussions, especially in the event of changes in village policy, unilateral claims by third parties, or even demands from the community. For example, when village assets are used by a third party through BUMDes without a written agreement, the third party may claim prolonged usage rights or refuse to return the assets on the grounds that there is no time limit on usage. In this condition, the village government may find it difficult to legally sue because there is no basic document that regulates rights and obligations in writing. Vice versa,

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if BUMDes feel wronged or have their operations unilaterally terminated, they also have no legal power to defend or negotiate.

In the case of the now-defunct BUMDes Desa Katua, the potential for legal disputes is greater due to the absence of a cooperation document that clearly regulates the use and return of village assets. If any party feels aggrieved or questions arise during the financial and asset audit process, there is no legal basis to legally resolve them. This is not only detrimental to BUMDes institutionally, but also creates a negative image of village fund and asset management in general.

In contrast, BUMDes Desa O'o, which has a written cooperation agreement, is in a much more legally secure position. If at any time a conflict arises, whether with the Village Government, internal management, or external parties, the cooperation document can be used as a basis for proof before the law. This also encourages a more professional, accountable work climate, and in accordance with the principles of transparency and good governance, as mandated in Government Regulation Number 11 of 2021 and Permendagri Number 1 of 2016.

Thus, the management of village assets without a valid cooperation agreement not only violates the principles of state administrative law, but is also very vulnerable to causing prolonged legal conflicts, which can ultimately harm the village community at large. To prevent and mitigate the risk of legal disputes, it is very important for the Village Government to:

1) Affirmation of Cooperation Agreement Obligations

The Village Government together with the BPD need to ensure that any form of utilization of village assets by BUMDes is based on a written cooperation agreement. This is as stipulated in Permendagri No. 1/2016 on Village Asset Management Article 12 paragraph (3), which requires that the utilization of village assets through leasing, borrowing, cooperative utilization, and others be carried out based on a written agreement. Also in Article 26 paragraph (4) letter f

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of Law No. 6/2014 on Villages, which states that the Village Head is obliged to manage village finances and assets in an accountable, transparent, and administrative order. With a written agreement, legal certainty and legal protection of village assets can be guaranteed.

2) Strengthening the Role of Village Deliberation and Follow-up in the Form of Written Documents

Village meetings remain the highest forum for decision-making at the village level, as stipulated in Article 54 paragraphs (1) and (3) of the Village Law, which states that village meetings discuss and agree on strategic matters, including village cooperation and asset utilization. However, the results of the deliberation should not only be in the form of informal decisions, but should be set out in the form of a cooperation agreement document as the implementation of the deliberation decision. This is important to strengthen the legal force of the deliberation results and prevent different interpretations in the future.

3) Assistance and Socialization by Local Government

The local government through the Community and Village Empowerment Office (DPMD) needs to provide legal and technical assistance to villages in terms of: Preparation of cooperation agreements in accordance with applicable formats and provisions, providing training to village officials and BUMDes administrators to understand the importance of regulation-based asset management. This is in line with Article 115 of Law No. 6/2014, which emphasizes that the Regency/City Government is obliged to foster and supervise the implementation of village governance, including in asset management.

4) Periodic Audit and Evaluation

The village government needs to develop an internal evaluation mechanism for all asset management cooperation on a regular basis, and the local government also needs to conduct regular audits. This aims to maintain accountability and

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prevent irregularities, ensuring that every village asset managed by BUMDes has a valid and documented legal basis.

This recommendation is based on the principle of public accountability as stipulated in PP No. 11 of 2021 concerning Village-Owned Enterprises Article 26 paragraph (1), which states that BUMDes business management must apply the principles of transparency, accountability and participation.

4. CONCLUSION

The position of Village-Owned Enterprises (BUMDes) in Indonesian law has been recognized as a special legal entity since the Village Law and strengthened by the Job Creation Law. Although not in the form of a Persero or Perum, BUMDes applies SOE/BUMD governance principles such as accountability and dual orientation-public service and profit. Its capital comes from separated village wealth. The establishment of BUMDes is done through village deliberations and stipulated in a Village Regulation, then registered with the Ministry of Villages to obtain legal entity status, in accordance with Permendesa No. 3 of 2021. In managing assets, BUMDes must apply the principles of transparency, accountability, and professionalism as stipulated in Articles 28-33 of the Permendesa.

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