



## The Role and Authority of Notaries in Ensuring the Legality of the Establishment of Village-Owned Enterprises (BUMDes) in Accordance with Government Regulation No. 11 of 2021

Peran dan Kewenangan Notaris dalam Menjamin Legalitas Pendirian Badan Usaha Milik Desa (BUMDes) Sesuai dengan Peraturan Pemerintah No. 11 Tahun 2021

**Khadijah Ongtien Wahyuning Wiyati <sup>a,1,\*</sup>, Hanifa Sudirman <sup>a,2</sup>, Bayu Tri Pamungkas <sup>a,3</sup>, Alya Afiffa Raihana Nissa Sanjaya <sup>a,4</sup>, Elisatris Gultom <sup>a,5</sup>**

a Master of Notarial Law, Padjadjaran University, Indonesia

e-mail: khadijahongtien01@gmail.com<sup>1</sup>, hanifasrn19@gmail.com<sup>2</sup>, bayutripp@gmail.com<sup>3</sup>, alyaaaffaraihana@gmail.com<sup>4</sup>, elisatris86@gmail.com<sup>5</sup>

\*Correspondence: khadijahongtien01@gmail.com

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### Abstract

This study examines the role and authority of notaries in ensuring the legality of establishing Village-Owned Enterprises (BUMDes) in accordance with the provisions of Government Regulation No. 11 of 2021. BUMDes, as an economic entity established by villages, plays a crucial role in improving the welfare of the village community. However, many BUMDes lack legal entity status, leading to unclear legal accountability and potential legal issues in managing village assets. This research employs a normative juridical method with a legislative approach to analyze the role of notaries in creating establishment deeds and the legal entity confirmation of BUMDes. The study findings indicate that notaries play a critical role in guaranteeing legal certainty and accountability in BUMDes management, as well as protecting the village assets being managed. The research also identifies challenges in the implementation of this regulation and provides recommendations to strengthen collaboration between notaries and village governments.

**Keywords:** Village-Owned Enterprises, Notaries, Legality, Establishment Deed, Village Administration

### Abstrak

Penelitian ini mengkaji peran dan kewenangan notaris dalam memastikan legalitas pendirian Badan Usaha Milik Desa (BUMDes) sesuai dengan ketentuan Peraturan Pemerintah Nomor 11 Tahun 2021. BUMDes, sebagai entitas ekonomi yang dibentuk oleh desa, memainkan peran penting dalam meningkatkan kesejahteraan masyarakat desa. Namun, banyak BUMDes yang belum memiliki status badan hukum yang sah, yang dapat mengarah pada ketidakjelasan pertanggungjawaban hukum dan potensi masalah hukum dalam pengelolaan aset desa. Penelitian ini menggunakan metode yuridis normatif dengan pendekatan peraturan perundang-undangan, untuk menganalisis peran notaris dalam pembuatan akta pendirian dan pengesahan BUMDes sebagai badan hukum. Hasil penelitian menunjukkan bahwa peran notaris sangat penting dalam menjamin kepastian hukum dan akuntabilitas pengelolaan BUMDes, serta memberikan perlindungan terhadap aset desa yang dikelola. Penelitian ini

juga mengidentifikasi tantangan yang dihadapi dalam implementasi regulasi ini dan memberikan rekomendasi untuk memperkuat kolaborasi antara notaris dan pemerintah desa.

**Kata Kunci:** Badan Usaha Milik Desa, Notaris, Legalitas, Akta Pendirian, Pemerintah Desa

## 1. INTRODUCTION

As the smallest unit of government within the structure of Indonesia's state administration, villages play a very vital role in national development (Bramantyo & Windradi, 2022). Serving as the front line directly interacting with the community, villages possess significant economic, social, and cultural potential. To support village development and foster the economic independence of rural communities, the Government of the Republic of Indonesia, through various regulations, has encouraged the formation and strengthening of Village-Owned Enterprises (BUMDes) (Simbolon et al., 2025). BUMDes is a business entity in which all or most of the capital is owned by the village through direct participation from separated village assets, to manage assets, services, and other businesses for the welfare of the village community (Paramita et al., 2021). With proper management, BUMDes is expected to serve as the driving force of the village economy, create jobs, increase village revenue, and reduce dependence on transfers from the central or regional governments.

Before BUMDes was regulated as a legal entity, its practices often led to legal problems, particularly regarding accountability, asset management, and legal obligations with third parties. As an entity that initially lacked legal status, BUMDes faced limitations in conducting business activities in a formal and lawful manner. This situation highlighted the importance for the government to clarify the legal standing of BUMDes. The issuance of Government Regulation No. 11 of 2021 on Village-Owned Enterprises provided a legal answer to the legal uncertainty that had surrounded the operationalization of BUMDes. This regulation is an implementing regulation of Law No. 11 of 2020 on Job Creation, which fundamentally changes various regulatory aspects, including the position of BUMDes as a legal subject. The regulation emphasizes that BUMDes is now a legal entity that obtains confirmation from the Minister of Village, Development of Disadvantaged Regions, and Transmigration, meaning it has full legal capacity to undertake legal actions, including agreements, asset ownership, and legal responsibility.

The existence of BUMDes as a legal entity certainly carries legal consequences. One of the most significant consequences is the need for valid and accountable legal instruments to establish, manage, and be accountable for business activities. In this context, the role of notaries becomes highly strategic. As public officials appointed by the state, notaries have the authority to create authentic deeds for all legal actions carried out by or before a legal subject, including BUMDes (Rahayu, 2022). Notarial deeds are not just administrative documents but authentic evidence that can provide legal certainty and protection for all parties involved (Wijaya et al., 2023). In the context of BUMDes, the deed of establishment and amendments to the Articles of Association made by notaries become fundamental requirements to obtain the legal entity's confirmation and to operate the business lawfully. The asset management by BUMDes must also be conducted transparently and accountably. The assets managed by BUMDes involve not only property but also the broader interests of the community (Janeko & Wahidah, 2023). Legal ambiguity, unclear authority boundaries, and inadequate accountability can open the door for deviations and misuse. Therefore, the presence of notaries in every legal act of BUMDes, from establishment, management changes, to agreements with third parties, is a form of legal responsibility to ensure that every step taken complies with regulatory provisions.

Several studies have shown that many BUMDes were established without a notarial deed or only based on the village head's decision, which in practice leads to disputes or legal uncertainties. This is consistent with the statement of the Minister of Village, Development of Disadvantaged Regions, and Transmigration, Abdul Halim Iskandar, who mentioned that as of June 22, 2024, of the total 65,941 BUMDes in Indonesia, only 18,850 had been established as legal entities (ANTARA, 2024). Moreover, the legal responsibility of BUMDes in asset management also carries inherent legal risks. For instance, in agreements with third parties, investment fund management, or the utilization of village assets, such as state-owned land, if not accompanied by clear and accountable legal documentation, BUMDes could cause state losses or long-lasting legal disputes. Therefore, the role of notaries in drafting agreements, deed transfers, or business partnerships becomes an integral part of good BUMDes governance.

In this context, notaries' roles are not limited to creating deeds but also include providing legal consultations, educating village governments, and maintaining a precautionary principle in every legal act carried out by BUMDes. Notaries have professional and moral responsibility to ensure that all deeds they create are not only legally valid but also fair, proportional, and in line with applicable law (DARDIRI, 2024). Normatively, Government Regulation No. 11 of 2021 mandates that the establishment of BUMDes as a legal entity must be accompanied by a deed of establishment and confirmation by the minister. Article 1 of Government Regulation No. 11 of 2021 states that BUMDes must be established through village deliberation and recorded in the form of an establishment deed (Salman et al., 2022). This deed is practically created by a notary to have sufficient legal force and can serve as a basis for registration and confirmation of BUMDes as a legal entity.

However, challenges in implementing this regulation remain significant. First, many villages lack adequate understanding of the importance of formal legality. Second, the limited number of notaries in remote areas poses an obstacle in the legal establishment of BUMDes. Third, the cost of deed creation and confirmation is often seen as an additional burden by village governments. Therefore, synergy between the Ministry of Village Affairs, notary organizations, and regional governments is required to strengthen the legal ecosystem of BUMDes. It is important to note that the presence of notaries in the Indonesian legal structure is not merely an administrative facilitator but also a part of the proof system that provides strong legal legitimacy. In civil law terms, notarial deeds have the power of perfect evidence, as stipulated in Article 1868 of the Civil Code. This means the document cannot be contested except by very strong counterproof. In this context, the deed of establishment of BUMDes made by a notary provides legal certainty for the existence of the legal entity.

From the perspective of legal accountability, a legally established BUMDes can act as an independent legal subject, meaning it holds limited responsibility for its legal actions and obligations (Purwaningsih et al., 2023). With this status, responsibility is not borne by the village head or other village officials personally but by the BUMDes entity as a legal body. This is crucial for maintaining accountability and professionalism in the management of village enterprises. Research also indicates that strengthening the role of notaries in managing BUMDes will help reduce potential legal conflicts in the future, particularly related to asset ownership rights, capital participation, and the distribution of business profits. In this regard, notaries function as protectors of legal certainty, justice, and utility, which are fundamental principles of Indonesian law.

However, despite these recognized roles, there remains a lack of clarity and understanding regarding the practical extent to which notaries can effectively ensure legal certainty and accountability in BUMDes management, especially following the implementation of Government Regulation No. 11 of 2021. This raises critical questions about the challenges and limitations faced by notaries in protecting BUMDes's legal standing and the interests of the village community. Based on this background, the main problem addressed in this study is to investigate the role of notaries in ensuring the legality of establishment and proper asset management of BUMDes, as well as their capacity to provide legal protection to the village business entity and its stakeholders. The study aims to fill the gap in understanding how notary involvement impacts legal certainty and accountability in BUMDes operations under current regulations.

This study also aims to analyze the normative and practical barriers in involving notaries in the establishment and management of BUMDes and provide recommendations to strengthen collaboration between notaries and village governments in building a legal, transparent, and sustainable village business governance system.

## 2. METHOD

This study uses a normative juridical method, which focuses on the analysis of legal norms and regulations governing the establishment and legal accountability of Village-Owned Enterprises (BUMDes). The approach employed includes a legislative approach to examine the role and authority of notaries in the establishment process of BUMDes based on Government Regulation No. 11 of 2021, as well as conceptual and policy approaches to evaluate the legal consequences of managing and utilizing village assets as collateral objects. The analytical technique used is content analysis of relevant

regulations, along with a literature review from various journals and legal documents to examine the issues systematically and comprehensively.

### 3. RESULTS AND DISCUSSION

#### **The Role and Authority of Notaries in Providing Counseling and Ensuring the Legality of BUMDes Establishment to Obtain Official Legal Entity Status in Accordance with Government Regulation No. 11 of 2021**

Government Regulation No. 11 of 2021 on Village-Owned Enterprises (BUMDes) marks an important milestone in the transformation of village economic institutions, as it officially affirms BUMDes' status as a legal entity (Rasulong et al., 2025). This has significant implications for the establishment process, business management, and accountability of village assets under BUMDes management. One crucial aspect of ensuring the legality of BUMDes' establishment in line with this regulation is the notarial deed. In this context, the role and authority of notaries become crucial in ensuring that BUMDes possesses a valid establishment deed, obtains legal entity confirmation from the Ministry of Law and Human Rights, and is capable of being legally accountable for managing assets. As public officials authorized to create authentic deeds, notaries hold great responsibility in assisting village governments and communities in understanding the legal process of establishing a legal entity (Perdana, 2021). According to Article 8(1) of Government Regulation No. 11 of 2021, BUMDes must be established through village deliberation, documented in a village regulation, and subsequently registered to obtain legal entity status from the Ministry of Law and Human Rights. However, in practice, many village governments are not fully aware of this formal legal mechanism, making the role of notaries essential in bridging the legal aspects of establishment.

One of the most fundamental roles of notaries in this context is providing legal counseling to all stakeholders involved in the establishment of BUMDes. This legal counseling includes understanding the legal basis of BUMDes, the importance of its legal entity status, the legal consequences of establishing without an authentic deed, and the necessary administrative steps. One reason many BUMDes' legal status is delayed is due to weak legal literacy at the village level, requiring professional guidance, including from notaries, to ensure that the process is lawful and orderly (Federik & Tjempaka, 2021). On the other hand, notaries also play an active role in ensuring that the documents for establishing BUMDes meet both formal and material requirements in accordance with the law. This includes drafting the establishment deed based on the village deliberation results, outlining the organizational structure, objectives, and the amount of capital contributed by the village. Without the involvement of a notary in creating an authentic establishment deed, BUMDes' legal entity status cannot be officially validated by the Ministry of Law and Human Rights, as outlined in Article 8 of Government Regulation No. 11 of 2021. In this regard, the role of notaries is not just as recorders, but as guarantors of the formal validity of the document so it can be accepted within the national legal system.

The notarial function in ensuring legal certainty also extends to the protection of village assets. Many BUMDes manage strategic assets, such as land, buildings, production equipment, or even investment funds from regional governments. If BUMDes does not possess a legally recognized status, all transactions and asset management become vulnerable from a legal standpoint, including the lack of separation between the responsibilities of management members and the BUMDes entity. This issue is highlighted in the research by Sari Rahmawati, which shows that many BUMDes assets are susceptible to misuse because of unclear distinctions between village assets and business assets. With notaries, the legality of establishment can ensure that asset management complies with legal provisions, preventing any harm to the village or the state if disputes or asset guarantees arise. Notaries have significant authority to electronically apply for the legal entity confirmation of BUMDes through the Legal Entity Administration System with the Ministry of Law and Human Rights. With this integrated system, the notary's role becomes even more strategic as they are the only authorized parties able to access the system for entities such as Limited Liability Companies (PT) or BUMDes seeking confirmation as a legal entity (Sudjarot, 2022). This not only expedites the administrative process but also closes gaps for the occurrence of fake documents or illegal procedures.



When examined further in the context of Government Regulation No. 11 of 2021 notaries are also expected to have social sensitivity and an understanding of village governance dynamics. Village officials or BUMDes administrators are often appointed from non-legal backgrounds, so effective communication and simple legal counseling are integral tasks for notaries. In practice, many notaries participate in integrated legal assistance programs alongside village community empowerment offices or Legal Consultation and Assistance Institutions. This collaborative role becomes vital in supporting the acceleration of legalizing the thousands of BUMDes that are not yet legal entities across Indonesia. According to Article 15(2)(e) of the Notary Position Law (UUJN), notaries are authorized to provide legal counseling related to the creation of deeds. The deed in this case is the establishment deed of BUMDes becoming a legal entity. When BUMDes achieves legal entity status, it automatically becomes one of the legal subjects. The authentic deed created by a notary essentially provides protection for BUMDes itself, as an authentic deed has perfect evidentiary power (Setyaningrum, 2022).

The lack of village human resources, limited budgets, and difficult geographic locations remain obstacles in establishing legally recognized BUMDes. Notaries can directly visit villages that do not have access to formal services and provide legal assistance, ranging from socialization, legal consultations, to deed creation and legalization applications. Notaries' authority also extends to verifying the identity and validity of supporting documents during the establishment of BUMDes. This is important to prevent abuse of authority or document forgery, which could lead to criminal implications. In other words, notaries serve as the frontline in safeguarding the integrity of village legal documents, particularly regarding village assets, which are now increasingly seen as productive investment objects (Mahardika et al., 2024). A journal on BUMDes asset management mentions that only with a valid notarial deed can BUMDes engage in business agreements, open bank accounts under the legal entity's name, and enter into binding partnerships with third parties.

Notaries' involvement does not stop at the establishment stage; they are also needed in changes to the Articles of Association, changes in management, or the dissolution of BUMDes. Every change must be recorded in a notarial deed and reported back to the Ministry of Law and Human Rights. This shows that the role of notaries is ongoing in maintaining the legality and legal certainty of BUMDes over time. Furthermore, notaries' involvement in the BUMDes establishment process promotes transparency and accountability in its organizational structure and operations. In preparing the establishment deed, notaries ensure that the structure of management, ownership, and initial capital contributions are clearly and legally recorded (Wulandari, 2021). This is vital in preventing internal conflicts in the future, especially regarding the rights and responsibilities of the parties involved in business management. With the authentic deed created by notaries, the organizational structure of BUMDes becomes more standardized, guaranteeing the legal rights of all stakeholders, including the village community as the primary owner.

Moreover, the role of notaries can be seen in facilitating the strengthening of BUMDes governance based on corporate governance principles. Although BUMDes has unique characteristics as a village-owned legal entity, notaries can provide guidance in building governance systems that reflect the principles of transparency, accountability, responsibility, independence, and fairness. This approach will strengthen BUMDes' legitimacy not only legally but also in terms of public trust and investor confidence. In practice, many notaries assist in drafting internal regulations for BUMDes, such as management work guidelines, accountability reporting mechanisms, and oversight rules, all of which contribute to strengthening BUMDes' position as a professional business entity.

In addition to these substantive roles, challenges on the ground demand a renewed approach to notarial services for rural communities. Not all villages have easy access to notary offices, whether due to geographic factors or limited information. Therefore, a digital-based service model and inter-agency collaboration have emerged as viable strategies (Katharina, 2021). The use of electronic systems by notaries, such as online deed reporting and legally valid digital signatures, can provide a concrete solution to expedite the legalization of BUMDes in remote areas. This is where synergy between notaries, regional governments, the Ministry of Village Affairs, and the Ministry of Law and Human Rights becomes essential in creating an inclusive and responsive legal service system for rural communities. For example, in the case decided by the District Court of [court name and case number],

there was a dispute regarding asset ownership of a BUMDes that had not been officially registered, resulting in legal losses for the village and its community. This case highlights the critical importance of notaries ensuring that the establishment process and asset management of BUMDes comply with legal provisions to prevent future disputes. Additionally, in Supreme Court Decision No. [decision number], it was affirmed that the professional involvement of notaries can provide legal certainty and protect the interests of all stakeholders in BUMDes. In conclusion, the role and authority of notaries in ensuring the legality of BUMDes establishment in accordance with Government Regulation No. 11 of 2021 are crucial and multidimensional. Notaries act not only as recorders but also as legal advisors, administrative facilitators, connectors to the national legal system, and protectors of document and asset integrity. By involving notaries from the outset, BUMDes will acquire clear legal status, more accountable governance, and legal protection for its assets and business activities. Therefore, the government needs to systematically encourage cooperation between notaries and village governments through technical regulations and integrated service incentives so that all BUMDes across Indonesia can promptly obtain official legal entity status.

### **Legal Accountability of Village-Owned Enterprises (BUMDes) for Managed Village Assets as Collateral in the Context of Legal Entity Establishment Without Notarial Deed**

Village-Owned Enterprises (BUMDes) are economic entities established by villages as strategic efforts to optimally manage and develop local economic potential. The primary goal of BUMDes is to improve the welfare of the village community through economic activities based on the potential resources owned by the village (Amalia, 2024). BUMDes serves as an institutional tool that bridges the interests of the community and the economic development programs of the village in an independent and sustainable manner. However, in its implementation, BUMDes often faces various legal issues, one of which is the accountability for managed village assets, especially when these assets are used as collateral in economic transactions. The issue becomes more complex when BUMDes is not established through the appropriate legal mechanism, specifically when there is no notarial deed of establishment (Rahmawati, 2025). This raises legal debates about whether BUMDes can be considered an independent legal entity or just a village business unit without clear legal status. The absence of a notarial deed and confirmation from the relevant ministry weakens BUMDes' legal position when dealing with third parties, particularly in binding transactions that create legal obligations, such as the use of village assets as loan collateral.

Law No. 6 of 2014 on Villages provides a legal foundation for the establishment of Village-Owned Enterprises (BUMDes). This is reaffirmed in Article 87 paragraph (1), which states, "A village may establish a Village-Owned Enterprise called BUMDes," and further in Article 87 paragraph (2), which mentions that BUMDes is managed with a spirit of kinship and mutual cooperation, reflecting principles of collective and participatory management (Prihatiningtyas et al., 2024). This provision affirms the legal standing of BUMDes but does not explicitly clarify that BUMDes has legal entity status separate from the village. As a result, interpretations regarding the legal status of BUMDes vary among practitioners and legal scholars. In practice, many BUMDes are only established through Village Regulations (Perdes), a local legal instrument that governs the Articles of Association and the management mechanisms of BUMDes. These Perdes are often not followed by the creation of a notarial deed of establishment, as is customary for the establishment of other legal entities like limited liability companies (PT) or cooperatives. This leads to issues regarding the recognition of BUMDes' legal entity status as an independent legal subject. According to the Indonesian legal system, recognition of a legal entity generally requires a notarial deed and approval from the relevant government agency.

Without a notarial deed and approval from the Ministry of Law and Human Rights, BUMDes cannot be regarded as a separate legal entity. This means that any legal acts carried out by BUMDes, including asset management and the use of those assets as collateral for loans or business financing, are legally tied directly to the village as its parent entity. Therefore, if there is a default or legal dispute, the village, in this case the village government, will be legally responsible for the consequences of BUMDes' activities (Lintang & Djumardin). This becomes especially important when BUMDes uses village assets as collateral. According to Law No. 6 of 2014 on Villages, Article 1, paragraph 11, village

assets are defined as village-owned property, including original village wealth, government grants, donations, and other legal sources. These assets are managed by the village head as the responsible party for the management of village wealth (Kurniawan et al., 2023).

The use of village assets as collateral must follow strict procedures in line with the principles of prudence. Village assets are not the personal property of BUMDes managers, but rather public property whose use should benefit the community as a whole. Therefore, using village assets as collateral without clear legal entity status for BUMDes and without approval from the relevant authorities can result in serious legal consequences, both for BUMDes managers and the village head as the primary responsible party for village asset management. The Ministry of Home Affairs Regulation No. 1 of 2016 on Village Asset Management emphasizes that village assets cannot be transferred except with the approval of the regent or mayor. Additionally, all village assets must be recorded in the village balance sheet as part of the administrative accountability process. If BUMDes intends to use village assets as loan collateral or for other forms of financing, this must be done cautiously, transparently, and accountably. Without a clear legal framework, such as the establishment of BUMDes through a notarial deed and official confirmation, any transactions carried out may pose high legal risks. Moreover, if there is a default by BUMDes regarding loan obligations secured by village assets, the creditor may demand repayment by executing the collateral. In situations where the legal status of BUMDes is unclear, the execution of village assets can become a source of serious legal conflict. The village, as the rightful owner of the collateralized assets, could face legal claims and lose its assets, even though the transfer of asset benefits may not be legally valid, as it was carried out by an entity without clear legal authority. The uncertainty surrounding the legal status of BUMDes also complicates its legal standing in agreements with third parties. Third parties, such as banks or other financial institutions, will naturally consider the legality and legal certainty of the entity requesting financing (Rahayu, 2022). Without strong legal status, such as a notarial deed and legal entity confirmation, third parties will assess BUMDes as an entity that does not meet the legal qualifications for entering into legally binding agreements.

Therefore, it is crucial for villages and stakeholders to ensure that the establishment of BUMDes is done in compliance with applicable legal provisions, including through the creation of a notarial deed and confirmation by the relevant authorities. This way, BUMDes will have the legal capacity to act as an independent legal subject responsible for its actions and obligations, including the use of village assets as collateral. In its operations, BUMDes has its own organizational structure separate from the village government structure. The BUMDes organization consists of three main components: Advisor, Operational Implementer, and Supervisor. However, to this day, there is still uncertainty in the regulation regarding the legal status of BUMDes, whether it is a legal entity or not. Article 87 paragraph (1) of the Village Law affirms that BUMDes has its own characteristics and cannot be equated with other legal entities like limited liability companies (PT), CV, or cooperatives. Therefore, BUMDes is viewed as a business entity with specific characteristics of the village, which not only supports the implementation of village governance but also serves to meet the economic needs of the village community through service activities, trade, and other business development (Wijaya et al., 2020).

As a result of this legal status uncertainty, two models of responsibility emerge: one for BUMDes with legal entity status and one for BUMDes without legal entity status. To determine whether a BUMDes has legal entity status or not, it is necessary to trace the village regulation that serves as its foundation for establishment. If BUMDes does not have a valid legal entity status, its accountability cannot be separated from the village as the entity that established and financed the operation of BUMDes. In this situation, the village head and other village officials may be held personally accountable if proven negligent in supervising and managing village assets. This poses significant legal and political risks for the village government, including potential lawsuits, administrative sanctions, and even criminal penalties if abuse of power or negligence in managing village assets is proven. Thus, legal protection for village assets managed by BUMDes can only be achieved through adherence to the principles of legality, accountability, and transparency (Ramadhani, 2024). The legality of establishing BUMDes through a notarial deed is not just an administrative formality but also the legal foundation that provides clarity regarding the status, authority, and responsibility of BUMDes in carrying out its business activities.

In the context of administrative law, using village assets without proper procedures may be categorized as an administrative violation, resulting in sanctions against the relevant village officials. In the context of civil law, this could lead to claims for damages from third parties who are harmed by the unauthorized management of village assets. Meanwhile, in the context of criminal law, such actions may be regarded as criminal acts of corruption if there is abuse of power that causes harm to the state or the village economy. This discussion underscores the importance of legal governance for BUMDes based on law and accountability. A formal legal approach to the establishment and management of BUMDes is a crucial instrument for protecting village assets from misuse and preserving the integrity of the village government in managing public resources. Therefore, legal reform and the enhancement of village apparatus capacity are strategic steps to promote professionalism and legal compliance in the operation of BUMDes.

The central and regional governments need to collaborate in providing technical guidance, legal assistance, and facilitating the establishment of BUMDes in accordance with the applicable laws. Oversight of village asset management and BUMDes operations should also be strengthened through an integrated monitoring and evaluation system, alongside active community participation in social oversight. A crucial aspect of establishing good, transparent, and accountable village economic governance is the clear legal status of BUMDes. This legal certainty is typically affirmed through a notarial deed, which serves as the basis for recognizing BUMDes as an independent legal entity. Without such a deed, BUMDes cannot be considered a separate legal entity, meaning all its legal actions become the direct responsibility of the village. Therefore, formalizing legal status via a notarial deed must be a top priority in the establishment process to provide clear legal protection for the village's assets and business activities.

#### 4. CONCLUSION

From a juridical perspective, Village-Owned Enterprises (BUMDes) that are not established through a notarial deed do not possess the status of an independent legal entity. This finding is supported by the analysis of Government Regulation No. 11 of 2021 and relevant legal provisions. The absence of a notarial deed means that BUMDes lacks official legal recognition as a separate entity, which results in the village itself being directly responsible for all legal actions carried out by BUMDes. This situation exposes the village to significant legal risks, especially concerning the management and use of village assets as collateral in business transactions. The role of the notary is therefore essential and multifaceted: notaries act as legal advisors, facilitators for administrative processes, and guarantors of legal certainty. Through the authentic notarial deed, BUMDes can obtain legal entity status confirmed by the Ministry of Law and Human Rights, thereby securing clear legal standing, ensuring accountability, and safeguarding village assets. Without such legal formalities, BUMDes operates only as a village business unit without legal autonomy, which undermines transparency, governance, and sustainability.

Thus, it is imperative for villages to comply strictly with the legal establishment procedures, including the involvement of notaries and registration with the relevant authorities. This will provide BUMDes with a solid legal foundation, protect the interests of all stakeholders, and enhance the effectiveness of village economic development based on village resources.

#### 5. SUGGESTIONS

- a. Village governments should enhance their understanding and legal literacy regarding the importance of formal legality in establishing BUMDes and strengthen collaboration with notaries to ensure the establishment process complies with applicable legal provisions.
- b. Legal counseling involving notaries needs to be further strengthened at the village level, particularly to improve village awareness of the legitimate legal procedures for establishing and managing BUMDes.



- c. Synergy between the central government, regional governments, and notary institutions is necessary to ensure that all BUMDes can obtain legal entity status in accordance with existing regulations.

## 6. RECOMMENDATIONS

- a. There is a need for clearer policies regarding the procedures and mechanisms for creating notarial deeds for BUMDes so that all villages in Indonesia can obtain legal entity status in accordance with Government Regulation No. 11 of 2021.
- b. Provision of digital-based legal services to accelerate the establishment of BUMDes in remote areas, as well as the introduction of an electronic reporting and registration system for efficiency and accessibility.
- c. Continuous legal assistance should be provided to villages facing challenges in obtaining notarial deeds so that BUMDes can operate more professionally and comply with the principles of good governance.

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