

Legal Construction Appropriate Form of Business Agencies in The Development of Village-Owned Business Units By Notary Based on Law Number 6 of 2014 Concerning Village

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Abstract

The legal construction of the Village Owned Enterprise Deed in choosing a business form sometimes becomes a problem. This research is aimed at the legal construction of the proper form of business entity in the Deed of Village-Owned Enterprises by a Notary based on Law Number 6 of 2014 concerning Villages. In addition, it is also to analyze the legal relationship of Village-Owned Enterprises as business entities in forming other legal entities as business activities using normative research methods. The results of the study state that, BUMDes is a village-owned enterprise established on the basis of the needs and potential of the village as an effort to improve community welfare with a family spirit, so the legal construction of the right form of business entity in the Deed of Village-Owned Enterprises by Notaries based on Law Law Number 6 of 2014 concerning Villages is a cooperative or PT (Persero). The relationship between Village-Owned Enterprises as a business entity and other legal entities as business units is basically a two-sided legal relationship (*tweezijdige rechtsbetrekkingen*), namely the legal relationship between two parties accompanied by the rights and obligations of both parties. We recommend that the Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration Number 4 of 2015 concerning Establishment, Management and Management, and Dismissal of Village-Owned Enterprises does not limit the selection of legal construction of BUMDes business units, apart from that it is necessary to regulate BUMDes in the form of Laws especially regarding provisions state finances as separated capital, and the accountability of the board of directors.

Keywords: Legal Construction, Village-Owned Business Unit Deed, Notary.

Abstrak

*Konstruksi hukum Akta Badan Usaha Milik Desa dalam memilih formulir usaha terkadang menjadi masalah. Penelitian ini bertujuan untuk konstruksi hukum bentuk badan usaha yang tepat dalam Akta Badan Usaha Milik Desa oleh Notaris berdasarkan Undang-Undang Nomor 6 Tahun 2014 tentang Desa. Selain itu, juga untuk menganalisis hubungan hukum Badan Usaha Milik Desa sebagai badan usaha yang menginformasikan badan hukum lain sebagai kegiatan usaha dengan menggunakan metode penelitian normatif. Hasil kajian tersebut menyatakan bahwa, BUMDes merupakan badan usaha milik desa yang didirikan atas dasar kebutuhan dan potensi desa sebagai upaya meningkatkan kesejahteraan masyarakat dengan semangat kekeluargaan, sehingga konstruksi hukum bentuk badan usaha yang tepat dalam Akta Badan Usaha Milik Desa oleh Notaris berdasarkan Undang-Undang Nomor 6 Tahun 2014 tentang Desa adalah koperasi atau PT (Persero). Hubungan antara Badan Usaha Milik Desa sebagai badan usaha dan badan hukum lainnya sebagai unit usaha pada dasarnya merupakan hubungan hukum dua sisi (*tweezijdige rechtsbetrekkingen*), yaitu hubungan hukum antara dua pihak disertai dengan hak dan kewajiban kedua belah pihak. Sebaiknya Peraturan Menteri Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi Nomor 4 Tahun 2015 tentang Pembentukan, Pengelolaan dan Pengelolaan, dan Pemberhentian Badan Usaha Milik Desa tidak membatasi pemilihan konstruksi hukum unit usaha BUMDesa, selain itu perlu diatur BUMDesa dalam bentuk Undang-Undang terutama mengenai ketentuan keuangan negara sebagai modal yang terpisah dan pertanggungjawaban dewan direksi.*

Kata kunci: Konstruksi Hukum, Akta Unit Usaha Milik Desa, Notaris.

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Introduction

Notary is a job that has special expertise that demands extensive knowledge, as well as heavy responsibility to serve the public interest and the core of the

notary's task is to manage in writing and authentically the legal relationships between parties who agree to request a Notary's services (Supriadi, 2010). Deeds made by Notaries have an important role in creating legal certainty in every legal relationship, because Notary deeds are authentic, and are the strongest and most fulfilling evidence in every case related to the Notary deed (Sjaifurrachman, 2011).

Notary is a legal profession that constructs client needs in the legal construction of a deed or certificate. Ridwan Syahrani stated that, the notary constructs the wishes of the parties, while those who determine the contents are the parties themselves (Syahrani, 2000). This means that the notary's role in constructing the law is not only in constructing the law, but also in accordance with the wishes of the parties. Therefore, notaries need special expertise that demands broad knowledge, as well as heavy responsibility to serve the public interest.

Legal construction is one of the methods used in making legal discoveries, where according to Bambang Sutiyoso, legal construction is:

"The method for explaining words or forming meanings (laws) is not for describing things. The definition of law is defined as the tools used to compile legal materials which are carried out systematically in the form of good language and terms. To compile what is meant is to unite what is meant in the same field, the same meaning and is influenced by certain times and certain circumstances (Sutiyoso, 2006). "

The legal construction of the Village Owned Enterprise Deed in choosing a business form sometimes becomes a problem. This is because the establishment of BUMDes is similar to the establishment of BUMN and BUMD in the form of a Perum which does not require a Notary deed, but is established based on statutory regulations, besides that BUMDes cannot be equated with legal entities such as PT, CV, or cooperatives. However, whether it is true like these two opinions, of course this needs to be studied scientifically.

Research Problems

1. What is the legal construction of the proper form of business entity in the Deed of Village-Owned Enterprises by a Notary based on Law Number 6 of 2014 concerning Villages?
2. What is the legal relationship between a Village-Owned Enterprise as a business entity in establishing another legal entity as a business activity?

Research Method

This research method uses normative juridical research, so the approach method used is the Statue Approach, the Case Approach, and the Comparative

Approach. The data source used in this study is secondary data consisting of primary, secondary, and tertiary legal materials. The data analysis method used is qualitative normative.

Discussion

1. Legal Construction of the Right Form of Business Entity in Making Village-Owned Business Unit Deeds by a Notary Based on Law Number 6 of 2014 concerning Villages

Village owned enterprises are one of the government programs based on empowerment and decentralization. With this village owned enterprises program the government has the enthusiasm to re-establish trust with the community to work together to create an economically independent village community. The establishment of village owned enterprises is based on the needs and potential of the village, as an effort to improve community welfare. With regard to planning and its establishment, Village owned enterprises is built on community initiative, and is based on the principles of cooperation, participation, transparency, emancipation, accountability, and sustainability with member-based mechanisms and independent entrepreneurship. Of all that, the most important thing is that village owned enterprises management must be carried out professionally and independently.

In its operation, Village owned enterprises is supported by village monetary institutions (financing sector) as a sector that conducts financial transactions in the form of credit and savings. If the economic institutions are strong and supported by adequate policies, then economic growth accompanied by equitable distribution of assets to the people at large will be able to overcome various economic problems in rural areas. The ultimate goal of establishing village owned enterprises is expected to be a pioneer in bridging efforts to strengthen the economy in rural areas. Considering that village owned enterprises is still a new thing in its existence, it is inevitable that in practice, several obstacles arise that are actually related to the process of its formation (Dewi, 2010).

Village owned enterprises are the pillars of economic activity in villages that function as social and commercial institutions. Village owned enterprises as a social institution sides with the interests of the community through its contribution in providing social services. The purpose of establishing village owned enterprises is, among others, in the context of increasing Village Original Income.

In the latest Law Number 6 of 2014 concerning villages, it is also mentioned that Village-Owned Enterprises, hereinafter referred to as village owned enterprises, are business entities whose entire or most of the capital is owned by the village through direct participation originating from separated village assets to manage assets, services, and other businesses for the maximum welfare of the village community. In Law Number 6 of 2014, there are 4 articles that explain village owned enterprises, each of which consists of:

- a. Article 87 Concerning the spirit underlying the establishment and management of Village owned enterprises;
- b. Article 88 regarding the establishment of Village owned enterprises;
- c. Article 89 regarding the benefits of establishing Village owned enterprises; and
- d. Article 90 regarding the direction of Village owned enterprises business development that is beneficial to village communities.

Based on Law Number 6 of 2014, it can be concluded that village owned enterprises are currently expected to play an important role in developing village potential, especially in managing village finances in their area. Village owned enterprises was formed by the Village Government to utilize all economic potential, economic institutions, as well as potential natural resources and human resources in order to improve the welfare of the Village community. Village owned enterprises specifically cannot be equated with legal entities such as limited liability companies, or cooperatives. Therefore, village owned enterprises is a village-characterized business entity which in the implementation of its activities is not only to assist in the implementation of Village Administration, but also to meet the needs of the Village community. Village-owned enterprises can also carry out services, trade and other economic development functions.

At present, the government has made the legal basis for the existence and management of village-owned enterprises clearer with the issuance of the Village Ministerial Regulation Number 4 of 2015 concerning Village-owned enterprises. Although previously the Minister of Home Affairs Regulation No. 113/2014 on village financial management was issued, the Minister of Home Affairs does not mention Village-owned enterprises. The Village Ministerial Regulation Number 4 of 2015 explains in more detail the process of establishing village-owned enterprises, who has the right to manage village-owned enterprises, village-owned enterprises capital, types of businesses allowed, up to the reporting and responsibility for reporting village-owned enterprises reports as regulated in a Ministerial Regulation.

The Regulation of the Minister of Villages, Development of Disadvantaged Areas and Transmigration Number 4 of 2015 concerning the Establishment, Management and Management, and Disbanding of Village-Owned Enterprises states that, village-owned enterprises is formed based on the prevailing laws and regulations, these provisions are general in nature, while the construction is adjusted to the agreement that is awakened in the village community. Thus, the form of village-owned enterprises can vary in each village in Indonesia. These various forms are in accordance with the local characteristics, potentials, and resources of each village.

In the elucidation of Article 87 paragraph (1) of Government Regulation Number 43 of 2014, it is explicitly stated that village-owned enterprises cannot specifically be equated with legal entities such as Limited Liability Companies, CV's or Cooperatives. So that the author agrees with Habib Adjie's opinion in Village-Owned Enterprises: As an Institution Organizing Business Entities Owned by the Village Government that in conclusion it is said that village-owned enterprises is not an enterprise, but the same. its function is the same as *BUMN*, *BUMD*, namely managing the business entities it establishes.

Muthia Anggela Mawadhaty Putry et al, stated that, at the *BUMN* level: to manage business entities (PT / PT (*Persero*), *Perum* established by the Central Government. Regional-owned enterprises was established to manage business entities (PT / *Perusda*) that were established). by the Provincial/City/District government. Likewise with village-owned enterprises that were established to manage enterprises (PT) established by the village government (Putry, Danil, and Oktarina, 2018).

Village-owned enterprises has a clear legal umbrella for establishing business units. Not only forming a business unit in the form of a legal entity, Village-owned enterprises can also collaborate with cooperatives, state-owned companies (*BUMN*), and even private companies in the form of a Limited Liability Company (PT). And most importantly, in its statutes, village-owned enterprises are not only an effort to seek profit, but also to empower and prosper the local village community. Village-owned enterprises activities that can form business units are clearly stated legally, in line with Law No. 6 of 2014 concerning the Village. Although it is not directly regulated in the Legislation, the Articles under it can explain in detail. That village-owned enterprises can form legal entity business units in line with the Village Law.

The final goal, village-owned enterprises as an instrument of social capital, is expected to be a bridge that connects villages with other economic spheres so that they become economic boosters in rural areas. To achieve this condition,

strategic and tactical steps are needed to integrate the potential, market needs, and design of the institution into a plan. In addition, it is necessary to pay attention to the localistic potential and policy support (good will) from the government above it to eliminate the low surplus in rural economic activity due to the possibility of not developing the economic sector in rural areas, so that the integration of agricultural systems and structures in a broad sense, trade and services which is integrated will be used as a guideline in institutional governance.

According to the Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration Number 4 of 2015 concerning the Establishment, Management and Management, and Dismissal of Village-Owned Enterprises states that, village-owned enterprises can consist of business units that are legally incorporated. A business unit that is a legal entity can be a business institution whose share ownership comes from village-owned enterprises and the community. In the event that the village-owned enterprises are not have business units that are legal entities, the village-owned enterprises form of organization is based on a Village Regulation concerning the Establishment of a village-owned enterprises.

The word can in Article 7 of the Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration Number 4 of 2015 concerning the Establishment, Management and Management, and Dismissal of Village-Owned Enterprises indicates that there are options in it. Village-owned enterprises may consist of business units that are legal entities, or may not consist of business units with legal status. Village-owned enterprises can form business units including:

- a. Limited Liability Companies as a capital alliance, are formed based on an agreement, and carry out business activities with capital mostly owned by Village-owned enterprises, in accordance with the laws and regulations concerning Limited Liability Companies; and
- b. Micro Finance Institutions with Village-owned enterprises share of 60 (sixty) percent, in accordance with statutory regulations on microfinance institutions.

Village-owned enterprises that are established based on Village Regulations through Village Deliberations do not explicitly explain the form of the village-owned enterprises legal entity and only explain the legal entity form of the village-owned enterprises business unit in the form of a PT and Micro Financial Institution (LKM). This is different from the procedure for the establishment of a PT where an authentic deed of establishment must be made

by a Notary in Indonesian, as implied by Article 7 paragraph (1) of the Company Law. Without a Notary deed, the establishment of the PT is invalid, because the position of the notary deed is a requirement for the establishment of a PT other than as evidence (Kansil, 2009).

According to Habib Adjie in the article Muthia Anggela Mawadhatty Putry stated that, there is no notary authority to establish village-owned enterprises, village-owned enterprises are established based on village regulations as a product of administrative law. However, notaries have the authority to create village government-owned business units that are legal entities such as limited liability companies (Putry, 2018).

Based on the Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration Number 4 of 2015 concerning the Establishment, Management and Management, and Dissolution of Village-Owned Enterprises Article 7, Article 8 states that:

- 1) Village-owned enterprises may consist of business units that are legal entities.
- 2) A business unit that is a legal entity as referred to in paragraph (1) can be a business institution whose share ownership comes from Village-owned enterprises and the community.
- 3) In the event that the Village-owned enterprises does not have business units that are legally incorporated, the Village-owned enterprises form of organization is based on the Village Regulation concerning Village-owned enterprises Pendirian, as referred to in Article 5 paragraph (3).

Article 8 Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration Number 4 of 2015 concerning Establishment, Management and Management, and Disbanding of Village-Owned Enterprises states that, Village-owned enterprises can form business units covering:

- a. Limited Liability Companies, as a capital alliance, are formed based on an agreement, and carry out business activities with capital which are mostly owned by Village-Owned Enterprises, in accordance with the statutory regulations concerning Limited Liability Companies; and
- b. Micro Finance Institutions with village-owned enterprises share of 60 (sixty) percent, in accordance with statutory regulations on microfinance institutions.

The process of forming this legal unit has a goal, namely the existence of a business entity that is a legal entity in a company, whether a small, medium or large company, will protect the company from all demands due to activities

carried out by the company (Ulinnucha, 2016). The establishment of business units that are legal entities in the form of limited liability companies (PT) which are established by the village government, must comply with the provisions of the Limited Liability Company law, which must have two legal subjects. For Notaries who will make a certificate of establishment of a village-owned enterprises business unit in the form of a PT, the Notary must request a village regulation containing:

- a. The name of the limited liability company established
- b. Amount of capital
- c. Share value
- d. Business fields
- e. Candidates for the composition of directors and commissioners
- f. Name and identity that represent the village government.

PT is a legal entity which is a capital partnership, which was established based on an agreement, conducting business activities with authorized capital which is entirely divided into shares. PT is a legal entity making PT has rights and obligations to do an act like a human being, has its own wealth, is sued and sued in front of the court (Khairandy, 2014). Although a legal entity is not a human being who has thoughts/wills, according to law he can be considered to have a will. According to the commonly adopted theory, the will of the company management is considered as the will of the PT, but the actions of the management acting on behalf of the PT, the responsibility lies with the PT with all its assets (Kansil, 1995).

Article 1 paragraph (2) of the Company Law explains that the company's organs are the General Meeting of Shareholders (GMS), the board of directors and the board of commissioners. In carrying out its duties and powers, the Board of Directors must be based on 2 (two) basic principles, namely the first trust given by the company to it (fiduciary duty) and the second principle that refers to the ability and prudence of the Board of Directors' actions (duty of skill). and care). These two principles require the Board of Directors to act prudently and in good faith, solely for the interests and goals of the company (Kurniawan, 2012).

A company legal entity in Indonesia is a legal entity that has the ability to take legal actions as any other legal subject. These legal actions include signing a contract agreement with a third party in which the company is represented by the board of directors. The company's legal actions represented by the board of directors as company management may deviate from what has been determined by the company's articles of association, which are approved by the General

Meeting of Shareholders (GMS). With a note, the act was carried out in the interest and goodness of the company and was not an act against the law or any other action that was punishable by crime (Sutedi, 2015).

As a legal entity whose assets are separated from its shareholders, it is a characteristic that is considered important for the status of a corporation as a legal entity that differentiates it from other corporate forms. The limited nature of liability is a brief statement of the principle that shareholders are not personally responsible for the company's obligations as a legal entity whose assets are separate from the shareholders. The legal entity itself is not affected by the death or bankruptcy of the shareholders. Legal entities are also not affected by changes in the company's share ownership structure. As a result, the company's shares are traded freely (Khairandy, 2014). This is known as "corporate personality", which in essence is that a company has a different personality or personality from the person who created it (Hadi, 2011).

PT has its own assets separate from the assets of the company, and is obtained from the income of the company (shareholders) in the form of authorized capital, issued capital and fully paid up capital. These assets are deliberately held and are needed as a means of pursuing the company's goals in its legal relations in society, for example in the context of making agreements with third parties. These assets serve as collateral for the engagement that the company has made with a third party. Thus, if later a legal responsibility arises which must be fulfilled by a PT, the liability shall be borne solely on the assets accumulated in the company. Therefore, legally PT has its own responsibility, even though the assets come from the company or shareholders, the assets are completely separate from the assets of each company or shareholder (Hadi, 2011).

Limited liability in the sense that if there is a debt or losses, the debt will solely be paid according to the assets available in PT. On the other hand, those who invest in PT are certain not to bear the debt loss more than the share of assets invested in PT. So, the meaning of "limited" at the same time implies limitations both from the point of view of the PT and from the point of view of the investor. So that is why this limited responsibility has an important meaning as a driving force to be willing to participate in investing with limited liability, it can be predicted in advance how much is the maximum risk of loss that may be suffered (Prasetya, 2001).

The separation between the assets of the company and the shareholders is intended so that the interests of the company and the shareholders do not become one. The company's assets are intended as a means to achieve the

company's goals as stipulated in the articles of association of the relevant PT. If the assets of the PT and the assets of the shareholders become one, the consequence is that the shareholders will be personally responsible for legal actions carried out on behalf of PT (Hadi, 2011).

The elucidation of Article 87 of the Village Law states that village-owned enterprises specifically cannot be equated with legal entities such as limited liability companies, CVs, or cooperatives. Therefore, Village-owned enterprises is a village-characterized business entity which in carrying out its activities is not only to assist in the implementation of Village Administration, but also to meet the needs of the village community. Village-owned enterprises can also carry out service functions, trade, and other economic development. In increasing the source of village income, village-owned enterprises can collect savings at the local scale of the village community, including through the management of revolving funds and savings and loans. Village-owned enterprises in its activities is not only oriented towards financial benefits, but also oriented to support the improvement of the welfare of the Village community.

The establishment of village-owned enterprises was carried out with a spirit of kinship and mutual cooperation. This is in accordance with the principles of PT. The Company, because it is expected to improve the quality of service to the community while at the same time contributing to increasing national economic growth and helping state financial revenues. In addition, the concept of the spirit of kinship and mutual cooperation is also in accordance with the principles of cooperatives.

Based on the two business entity models, it can be described in the following table:

No.	Indicator	Incorporated Company Persero	Cooperative institutions
1.	Character	PT (<i>Persero</i>) is a legal entity which makes PT has rights and obligations to carry out an act like a human being, owns its own assets, is sued and sued in front of a court and the capital is at least 51% (fifty one percent) owned by the state.	A cooperative is an economic organization with a social character as a joint effort based on the principles of kinship and mutual cooperation

2.	Purpose of Seeking Profit	Can focus on looking for profit, because the maximum profit is the goal	Not so profit because welfare is the main
3.	Stock	51% (fifty one percent) is owned by the state, in this case the village. Potential to be controlled by the village (Main Shareholder)	Shares owned by all members
4.	Responsibility	The losses incurred will be borne by PT in the amount of shares	The losses incurred will be borne by or with the Koprasi's assets
5.	Share Profit	Profit sharing based on the amount of capital	The distribution of services depends on the remaining results of the business and is based on member participation services
6.	Voting rights	Owned voting rights depend on the owner of the capital	Each member has the same rights
7.	Procedure	Working in private, control is held by the director as manager of the company	Work openly and be known to all members

Village-owned enterprises is a village-owned enterprise established on the basis of the needs and potential of the village as an effort to improve community welfare with a spirit of kinship and mutual cooperation, hence the legal construction of the right form of business entity in the Deed of Village-Owned Enterprises by a Notary based on Law Number 6 of 2014 concerning Villages is a Cooperative or PT (*Persero*) because it carries out business activities with capital that is mostly owned by Village-owned enterprises.

Village-owned enterprises is a village-owned business entity established on the basis of the needs and potential of the village as an effort to improve community welfare with a spirit of kinship and mutual cooperation, so the legal construction of the right form of business entity is a Cooperative because in carrying out its activities in addition to assisting the implementation of Village

Government, it is also for meet the needs of rural communities with a spirit of kinship and mutual cooperation that is not too profit-oriented.

Village-owned enterprises can also carry out service functions, trade, and other economic development with a profit orientation with PT. (*Persero*). PT. (*Persero*) can be used as a Village-owned enterprises legal entity, because it is expected to improve the quality of service to the community while at the same time contributing to increasing national economic growth and helping state financial revenues. Partial capital legal construction, the potential shares are fully controlled by the village. The status of a CV legal entity (*Commanditer Vernoteschap*) is not suitable for Village-owned enterprises because other than for the sole purpose of profit, personal wealth is a personal responsibility.

2. Legal Relationship of Village-Owned Enterprises as Business Entities in Forming Other Legal Entities as Business Activities

Article 8 Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration Number 4 of 2015 concerning Establishment, Management and Management, and Dismissal of Village-Owned Enterprises only states that, Village-owned enterprises can form a Limited Liability Company business unit with capital mostly owned by Village BUM. Thus, not all of the freedom of contract can be used in the formation of this business unit deed by the Notary. There are definite provisions, namely that at least 51% of the capital is owned by Village-owned enterprises.

Then what about other provisions regarding limited liability companies not being limited to Article 8 of the Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration Number 4 of 2015 concerning the Establishment, Management and Management, and Disbanding of Village-Owned Enterprises. Thus, apart from the provisions concerning the capital issue, the parties can still freely determine it.

In exercising its rights and obligations, a legal entity is represented by its directors or employees. However, the person who acts is not for himself but for and for the liability of a legal entity. As for the meaning of the engagement (*Verbintenis*) is: A legal relationship between two or more people regarding property assets, which gives one the right to demand something from the other is obliged to comply with that demand. Article 1234 of the Civil Code stipulates that an achievement can be in the form of giving something, doing something and not doing something.

Given the position of *BUMN Persero* as an independent legal entity with all its juridical consequences, by law the State must be interpreted as a

shareholder like a shareholder in a PT. As a shareholder, the State is prohibited from intervening or intervening in the management or management of *BUMN Persero* (separation between ownership and control). The question is what about Village-owned enterprises, in Village-owned enterprises, of course, it will also apply that the Village may not interfere/intervene in the management or management of *BUMN Persero* (separation between ownership and control).

In addition to the legal relationship between Village-owned enterprises and Limited Companies, there is also a Village-owned enterprises legal relationship with Microfinance Institutions as one of the business unit options, imitated by Article 8 of the Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration Number 4 of 2015 concerning Establishment, Management and Management, and Dissolution. The Village-Owned Enterprise states that, Microfinance Institutions are formed with the share of Village-Owned Enterprises of 60 (sixty) percent, in accordance with statutory regulations on microfinance institutions.

Based on this article, it is clear that there is a legal construction directed by the government in forming a Micro Financial Institution, namely PT (*Persero*), not a cooperative, whereas based on Article 5 paragraph (1) of Law Number 1 of 2013 concerning Micro Financial Institutions the form of a legal entity as referred to in Article 4 letter a may take the form of a Cooperative; or Limited Liability Company.

Based on Article 8 of the Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration Number 4 of 2015 concerning the Establishment, Management and Management, and Disbanding of Village-Owned Enterprises, more or less, the relationship between Village-owned enterprises and Micro Financial Institutions will be the same as other business units in the form of PT (*Persero*).

Conclusion

Village-owned enterprises is a village-owned business entity established on the basis of the needs and potential of the village as an effort to improve community welfare with a spirit of kinship and mutual cooperation, hence the legal construction of the right form of business entity in Making Village-Owned Business Unit Deeds by Notaries based on Law Number 6 of 2014 concerning Villages is a cooperative or PT (*Persero*) because it carries out business activities with capital that is mostly owned by Village-owned enterprises. Legal Construction The proper form of Business Entity in Making Village-Owned Business Unit Deeds by Notaries based on Law Number 6 of 2014 concerning Villages is a Cooperative

because in carrying out its activities in addition to assisting the administration of Village Government, it is also to meet the needs of the village community with a family spirit. and mutual cooperation which is not too profit-oriented. Village-owned enterprises can also carry out service functions, trade, and other economic development with a profit orientation with PT. (*Persero*). PT. (*Persero*) can be used as a Village-owned enterprises legal entity, because it is expected to improve the quality of service to the community while at the same time contributing to increasing national economic growth and helping state financial revenues. Partial capital legal construction, the potential shares are fully controlled by the village. The status of a CV legal entity (*Commanditer Vernoteschap*) is not suitable for Village-owned enterprises because other than for the sole purpose of profit, personal wealth is a personal responsibility.

The relationship between Village-Owned Enterprises as a business entity with other legal entities as business units is basically a two-sided legal relationship (*tweezijdige rechtsbetrekkingen*), namely the legal relationship of two parties accompanied by rights and obligations on each party, both parties are each authorized/has the right to ask something from the other party, on the other hand, each party is also obliged to give something to the other party. The legal relationship between Village-owned enterprises and its business units is based on Article 8 of the Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration Number 4 of 2015 concerning the Establishment, Management and Management, and Dissolution of Village-Owned Enterprises, which states that Village-owned enterprises can form business units including Limited Liability Companies and Institutions. Micro Finance. Limited Liability Companies are formed based on an agreement, and carry out business activities with capital mostly owned by Village-owned enterprises. The legal relationship between the Village-owned enterprises and the Limited Liability Company as a business unit is formed based on an agreement, besides that most of the capital is owned by Village-owned enterprises. The status of the parent company and its subsidiaries is to have their own status as a legal entity. Both have legal status as legal entities by fulfilling the requirements set out above and conducting business activities. The village may not interfere/intervene in the management or administration of *BUMN Persero* (separation between ownership and control).

Suggestions

We recommend that the Regulation of the Minister of Villages, Development of Disadvantaged Areas, and Transmigration Number 4 of 2015 concerning the

Establishment, Management and Management, and Dismissal of Village-Owned Enterprises does not limit the selection of legal construction for Village-owned enterprises business units, because Village-owned enterprises business units are certainly highly influenced by the characteristics of the village concerned. It is necessary to regulate Village-owned enterprises in the form of Law, especially regarding the provisions of state finances as separated capital, and the accountability of the board of directors.

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