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A Legal Reconstruction Model for Village-Owned Enterprises (BUMDES) Governance Based on Minimum Regulatory Standards to Strengthen Village-Owned Enterprises (PADES) In North Sumatra

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Abstract. *Village-Owned Enterprises (BUMDes) are expected to strengthen village revenue (PADes), yet many initiatives in practice are constrained by weak governance design, overlapping roles at the village level, limited transparency, and inconsistent compliance with existing regulations. This article formulates a legal reconstruction model for BUMDes governance through Minimum Regulatory Standards (MRS) as an operational bridge between normative rules and implementation needs in North Sumatra. The objective is to develop a structured and applicable governance framework that improves accountability, reduces conflicts of interest, and supports sustainable PADes generation. This research uses a normative-empirical legal approach by integrating statutory and conceptual analysis with an implementation-oriented assessment of governance problems commonly found in BUMDes management. The proposed model consists of: (i) a village-level check-and-balance design (mandate holder–management–supervision), (ii) core SOP and internal control standards for procurement, cash, receivables, inventory, investment, and risk, (iii) performance indicators and public reporting mechanisms to ensure transparency, and (iv) conflict-of-interest controls through ethics rules, role restrictions, and enforceable internal sanctions. The findings argue that the MRS-based reconstruction model provides a concrete legal-institutional blueprint to standardize governance quality, enhance public trust, and improve PADes performance while remaining adaptable to local capacity differences among villages.*

Keywords: *Accountability; BUMDes; Governance; Reconstruction; Standards.*

1. Introduction

Village-Owned Enterprises (BUMDes) have been promoted as a strategic instrument to strengthen local economic activities and increase Village Original Revenue (PADes), yet many BUMDes still struggle to translate their legal mandate into stable financial performance. In practice, governance problems often appear in the form of overlapping authority at the village level, limited managerial capacity, weak internal control, and low-quality reporting to the public. These weaknesses create a recurring gap between *law in the books* and *law in action*, where formal rules exist but are not operationalized into minimum standards that can be implemented consistently. Recent empirical discussions on BUMDes repeatedly underline the relevance of accountability, transparency, and governance quality for financial performance and sustainability. This condition becomes more pressing in regions with diverse village capacities, such as North Sumatra, where governance variation can directly affect PADes outcomes (Rajendra & Hidayat, 2025).

This article uses the term legal reconstruction to mean the redesign of a governance model through legal-institutional arrangements that make compliance workable, enforceable, and measurable in day-to-day administration. The phrase Minimum Regulatory Standards (MRS) refers to a set of basic, non-negotiable governance requirements that must be met by all BUMDes regardless of business scale, while allowing flexibility beyond the minimum according to local needs. Governance in this context is understood as the distribution of roles, authority, and oversight mechanisms across the mandate holder (village government), BUMDes management, and supervisory bodies, including rules that prevent conflict of interest and ensure accountability. PADes is treated not merely as an accounting figure, but as an indicator of the village's ability to convert public assets and business activities into lawful, transparent, and sustainable revenue. The emphasis on minimum standards is important because governance failures are frequently linked to the absence of operational SOP, weak financial control, and irregular reporting practices rather than the complete absence of legal norms (Almas et al., 2025).

Existing literature has provided valuable insights, but most studies tend to focus on assessing governance implementation rather than offering a structured reconstruction model that can be adopted as a compliance blueprint. For instance, research on BUMDes frequently evaluates the application of good corporate governance principles and their broader development implications, including alignment with village development agendas. Other works examine governance conditions and recommend managerial improvements, often based on case findings and operational constraints. There are also studies emphasizing the role of transparency and accountability in shaping financial management outcomes. While these contributions are important, they generally do not consolidate the findings into a minimum, enforceable, and auditable standard set that bridges normative rules with implementable governance instruments (Mardiana et al., 2024).

The novelty of this article lies in proposing an MRS-based legal reconstruction model that functions as a practical "compliance floor" for BUMDes governance, integrating legal design and internal control logic into one coherent framework. The model is structured around: (i) a village-level check-and-balance architecture (mandate holder–management–supervision), (ii) core SOP and internal control standards for key business cycles (procurement, cash, receivables, inventory, investment, and risk), (iii) KPI and public reporting mechanisms to strengthen transparency and public trust, and (iv) conflict-of-interest controls through ethics rules, role restrictions, and enforceable internal sanctions. By shifting the discussion from "whether governance principles exist" to "what minimum standards must be complied with and how compliance is verified," this article contributes at the national level by offering a replicable governance blueprint for villages with different capacities, and at the international level by showing how minimum regulatory standards can operationalize public-enterprise governance in decentralized rural contexts (Fitriani, 2025).

There are two main issues raised in this study: First, how can a Minimum Regulatory Standards (MRS) framework be formulated as a legal reconstruction model to standardize BUMDes governance in North Sumatra to support sustainable Village Original Revenue (PADes)? Second, how should the MRS-based model be operationalized through a village-level check-and-balance design, core SOP and internal controls, performance indicators and public reporting, and conflict-of-interest rules to ensure accountability, transparency, and measurable compliance in BUMDes management?

This research aims to develop an applicable legal reconstruction model for BUMDes governance in North Sumatra by formulating Minimum Regulatory Standards (MRS) that function as a minimum, enforceable, and auditable compliance framework to support sustainable Village Original Revenue (PADes). The study is designed to produce a normative-implementative model that can be adopted as a governance blueprint, assessed through clear indicators, and adapted to different village capacities.

2. Research Methods

The research uses a normative-empirical legal approach. The normative component examines the structure, hierarchy, and coherence of legal norms governing BUMDes, village finance, and accountability, and then translates those norms into operational governance requirements. The empirical component is used to map the recurring governance problems encountered in BUMDes management in North Sumatra, especially those related to institutional design, role overlap, internal control weaknesses, transparency deficits, and conflict-of-interest practices. The integration of these components enables the formulation of an MRS framework that is both legally grounded and implementable (Fitriani, 2025).

The data used consist of three categories. First, primary legal materials, including statutes and regulations relevant to village governance, BUMDes establishment and management, village finance, and supervision mechanisms. Second, secondary legal materials, including scholarly writings, conceptual works on public enterprise governance, accountability, internal control, and legal institutional design, as well as research findings on BUMDes governance challenges. Third, empirical supporting data, obtained through document-based assessment of BUMDes governance practices and administrative records that reflect common implementation patterns, such as organizational documents, basic SOP availability, financial reporting routines, and public accountability instruments at the village level (Kurnianto et al., 2025).

Data collection is conducted through library research for legal and conceptual materials and document study for implementation-oriented evidence. The analysis method applies legal interpretation and legal construction to derive minimum governance obligations from legal norms, followed by normative gap analysis to identify inconsistencies between regulatory expectations and observed practices. The findings are then synthesized into an MRS-based model by specifying: (i) institutional architecture and authority distribution, (ii) mandatory SOP and internal control elements across core business cycles, (iii) KPI and public reporting formats, and (iv) conflict-of-interest controls and enforceable internal sanctions. The resulting model is presented as a structured set of minimum standards and compliance indicators to guide BUMDes governance reform and evaluation in North Sumatra.

3. Results and Discussion

3.1. Village Check and Balance Design (Mandate Holder – Management – Supervisor/BPD as "Audit Committee")

A village-level check-and-balance structure is the institutional anchor of the proposed governance model because recurring BUMDes weaknesses often begin with role overlap and ineffective supervision (Titania N. K. & Utami, 2021). Recent governance studies emphasize that accountability becomes difficult to enforce when policy direction, operational decisions, and oversight functions are concentrated in the same hands (Pardede et al., 2022). Under the MRS approach, the village government serves as the mandate holder that sets targets and boundaries, BUMDes management executes daily operations, and the supervisor/BPD tests compliance and performance. This separation is not merely formal, because it enables auditability and responsibility tracing when deviations occur. A workable check-and-balance design therefore requires written role separation, a clear authority matrix, and minimum documentation standards that can be verified at any time (Nugrahaningsih et al., 2023).

The check-and-balance mechanism becomes operational only when it is tied to periodic accountability forums that generate evidence-based follow-up (Aisyafitri, 2024). Empirical findings on village oversight indicate that supervision is more effective when it relies on structured meeting minutes, documented findings, and tracked follow-up status rather than informal verbal control. Accordingly, the model requires a routine cycle target setting, SOP-based execution, periodic reporting, compliance testing, and documented corrective action so monitoring is preventive rather than reactive (Tohawi, 2025). This routine also enables a simplified "audit committee" function for BPD by focusing supervision on measurable compliance indicators instead of subjective judgments. In practice, this institutional rhythm strengthens transparency because citizens can access minimum performance and compliance information through regular accountability sessions (Faisol et al., 2024).

3.2. Core SOPs and Internal Control

Core Standard Operating Procedures (SOPs) are the most direct bridge between normative governance and verifiable compliance in BUMDes operations. Recent accounting and public-sector studies show that the quality of BUMDes financial reporting improves when internal control and accounting discipline are strengthened in tandem (Prabowo & Kurniawan, 2023). Within the MRS framework, SOPs are defined as minimum mandatory instruments that lock high-risk processes procurement, cash handling, receivables, inventory, investment, and basic risk management (Indrawan & Dewi, 2022). The goal is not complexity, but consistent routines that leave an auditable trail. When SOPs are simple and enforced, supervisors can test compliance through evidence rather than assumptions (Wasuka & Sinarwati, 2025).

Procurement SOPs should start with needs identification, price comparison, authorization thresholds, and formal acceptance of goods or services to prevent leakage from the start. Governance research indicates that transparency and accountability remain fragile when procurement decisions are undocumented and reporting is inconsistent (Rois et al., 2025). A documented vendor-selection trail reduces conflict-of-interest exposure because decisions are reviewable and replicable. Therefore, the MRS design expects standardized procurement forms, delegation limits by transaction value, and periodic sampling of procurement files by the supervisor. This approach converts 'good governance' into a routine practice that can be measured (Ariyanti, 2025).

Cash and banking SOPs must ensure separation of BUMDes accounts from village finance, proof-based disbursement, routine reconciliation, and basic segregation of duties. Receivables and inventory SOPs prevent hidden losses caused by unrecorded debts and unmanaged stock, which commonly distort performance narratives (Nuraini & Mahmud, 2025). Recent studies on accounting information systems for BUMDes show that structured digital recording and disciplined archiving improve timeliness and accuracy even without costly platforms (Handayani et al., 2025). For that reason, MRS emphasizes feasibility by requiring a minimum digital evidence archive and periodic evidence review. This control package strengthens audit trails and supports risk-based supervision (Gulo et al., 2024).

3.3. KPI, Public Reporting, and Transparency

Key Performance Indicators (KPIs) within the MRS model serve as a shared measurement language connecting mandate holder, management, and beneficiaries (Prasetya & Puspita, 2025). Recent empirical studies consistently report that transparency and accountability are associated with stronger financial governance in BUMDes, particularly for units that manage community funds. KPIs prevent governance from becoming purely administrative by forcing management to report performance in a stable, comparable format over time (Apriliyanti & Sarwono, 2025). The model therefore requires a minimum KPI package that is few, consistent, and linked to PADes contribution and service value. This KPI discipline supports decision quality because it differentiates real progress from narrative claims (Pranoto & Firdaus, 2024).

Minimum KPIs should be structured into three layers: financial health (cash flow, unit margin, receivable risk), service value (accessibility and transaction-cost reduction), and village impact (PADes contribution and local economic effects. Research on performance measurement in hybrid village enterprises emphasizes that BUMDes must balance economic sustainability and social value, so KPIs should capture both dimensions. Case-based governance studies also indicate that small KPI sets are more likely to be adopted and maintained than complex corporate scorecards (Barung et al., 2025). In this model, KPI results are reviewed quarterly and annually, forming the basis for corrective action and capacity-building plans. Thus, KPI becomes a routine governance instrument rather than a ceremonial requirement (Mandi' & Maria, 2025).

Public reporting is the legitimacy key because BUMDes operates under a public mandate and community expectations. Recent studies and field-based analyses show that concise disclosure improves citizen oversight and reduces misinformation, especially when reporting cycles are predictable (Mahmud et al., 2025). Digitalization at minimum through a structured digital cashbook, scanned evidence archives, and a one-page dashboard can strengthen accountability by improving traceability and reducing manual errors (Mardiana et al., 2024). Accordingly, MRS requires quarterly and annual public reporting through accessible accountability forums, supported by standardized formats. This design ensures transparency is practical: readable for citizens and testable for supervisors (Nugrahaningsih et al., 2024).

3.4. Conflict-of-Interest Control and Internal Sanctions

Conflict of interest is a high-impact governance risk because it often operates without visible administrative traces, yet it can collapse legitimacy even when reports appear formally complete (Faisol et al., 2025). Recent studies on BUMDes governance highlight that role overlap, informal influence, and weak oversight increase the likelihood of opportunistic behavior (Longa et al., 2025). Fraud-risk discussions in village enterprises emphasize that transparency limitations and concentrated control are key risk factors. Therefore, MRS positions conflict-of-interest control as a core integrity system rather than a supplementary ethics statement. This section aligns directly with Bab IV's insistence that integrity controls must be implementable and auditable (Iswahyudi et al., 2017).

The minimum integrity package includes an ethics code, affiliation disclosure, dual-role restrictions, abstention rules in decision-making, and staged internal sanctions (Ida Ayu & Ananta Wikrama Tungga Atmadja, 2023). Internal audit-oriented analyses show that integrity controls become effective when linked to routine evidence review and structured follow-up procedures. A staged sanction system makes enforcement realistic at village level, beginning with written warnings and transaction cancellation, then escalating to role replacement and formal reporting through supervision channels for repeated violations (Olken, 2007). MRS also binds integrity enforcement to procurement SOP compliance, because procurement is the most frequent entry point for conflict-of-interest exposure. In this way, integrity is enforced through routines and evidence rather than personal discretion.

3.5. Compliance Verification, Evidence Digitalization, and the "Upgrading" Mechanism

MRS becomes operational only when compliance is verified using simple and repeatable mechanisms. Oversight and internal control studies stress that supervision fails when it lacks measurable indicators, standardized evidence requirements, and clear follow-up pathways (Aisyafitri, 2024). Accordingly, the model requires a practical compliance checklist covering SOP availability, transaction evidence completeness, reporting timeliness, KPI disclosure, and integrity documentation (Prabowo & Kurniawan, 2023). Compliance verification is positioned as preventive control, so governance supports performance rather than functioning only as post-factum punishment. This compliance logic also creates comparability across villages with different capacities (Mahmud et al., 2025; Zedriansyah et al., 2025).

The 'upgrading' mechanism links compliance to incentives, creating a rational pathway for BUMDes development without deviating from governance discipline. Evidence from governance and accountability studies supports the idea that performance improvement is more sustainable when capability-building is tied to verified routines (Rois et al., 2025). Therefore, BUMDes that meets minimum evidence requirements becomes eligible for expanded support, while those failing to comply may continue operating but face restricted expansion until compliance is achieved (Handayani et al., 2025). Digital evidence does not require sophisticated applications, because basic archiving and structured cashbooks already strengthen audit trails and reduce disputes.

MRS integrates upgrading and evidence digitalization so that expansion is treated as a governance outcome, not a political preference (Prasetya & Puspita, 2025).

Table 1. Minimum Regulatory Standards (MRS) Compliance Blueprint for BUMDes Governance (Model Output)

MRS Layer	Legal/Administrative Instrument	Minimum Mandatory Standard	Evidence Output	Main Actor	Verification & Audit Trail	Incentive/Disincentive ("Upgrading")
MRS-1 Legality & Structure	Village regulation + by-laws	Clear establishment; defined organs; authority boundaries	Village regulation; by-laws; appointment letters; meeting minutes	Village Government, BPD, Management	Legal checklist; document consistency	Basic support access; expansion limited if incomplete
MRS-2 Asset Separation	Capital participation decision + finance policy	Separation of village vs BUMDes assets; separate account; authorization rules	Asset transfer report; asset register; bank account documentation	Village Government, Management	Bank reconciliation; asset register review	Additional capital staged by compliance
MRS-3 SOP & Internal Control	Core SOP set	SOP for procurement, cash, receivables, inventory, investment, risk	SOP docs; transaction forms; vendor comparison; acceptance reports	Management, Supervisor	Sampling-based compliance testing	Partnerships facilitated if SOP is proven with evidence
MRS-4 Accounting & Reporting	Simplified accounting guideline	Cashbook; periodic reporting; evidence archiving	Quarterly/annual reports; cashbook; evidence archive	Management	Consistency testing; evidence tracing	Training and financing access if reporting is routine
MRS-5 KPI & Public Transparency	KPI policy + accountability forum	Minimum KPI set; concise public report	One-page dashboard; accountability minutes	Village Government, Citizens	Public review; clarification mechanism	Program priority; corrective action required when KPI drops
MRS-6 Conflict of Interest	Ethics code + affiliation disclosure	Dual-role restrictions; abstention; staged sanctions	Ethics code; disclosure forms; abstention minutes	Supervisor, Village Government	Procurement review; affiliation testing	Contract cancellation; expansion freeze for repeated violations

4. Conclusion

The proposed Minimum Regulatory Standards (MRS) model shows that the central governance problem in BUMDes is not the absence of legal norms, but the weak operational translation of those norms into auditable routines. A village-level check-and-balance design works because it separates the mandate holder, management, and supervision functions, thereby making responsibility traceable and reducing governance ambiguity. Core SOPs and internal control become the practical engine of compliance by standardizing high-risk business cycles procurement, cash, receivables, inventory, investment, and risk so transactions produce consistent evidence for review. KPI and concise public reporting strengthen legitimacy by converting accountability into measurable performance that citizens and supervisors can assess periodically, while also linking BUMDes performance to PADes contribution and service value. Conflict-of-interest controls function as the integrity system that protects public trust, because restrictions on role overlap, affiliation disclosure, and staged sanctions reduce informal influence and ensure governance remains evidence-based rather than relationship-based. Based on these findings, the main recommendation is to adopt MRS as a tiered compliance blueprint: villages should require minimum evidence standards before allowing business expansion, and governments should tie capacity-building and capital support to verified compliance. Supervisors/BPD should be equipped with a simple compliance checklist and standard reporting formats to institutionalize preventive monitoring, supported by basic digital archiving to strengthen audit trails. This study has limitations because it is a model-focused normative–empirical analysis that does not quantify the causal impact of each MRS pillar on financial performance or PADes outcomes across a large sample of villages. In addition, empirical observations may not fully represent the diversity of BUMDes capacities, business types, and local political dynamics, so adaptation is necessary when applying the blueprint in different contexts. Future research can test the model through comparative field cases or panel data analysis and refine the checklist indicators based on measurable performance changes over time.

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