

## ABSTRAK

Badan Usaha Milik Desa (BUMDesa) sebagai instrumen ekonomi desa yang modalnya bersumber dari APBDesa menghadapi persoalan mendasar dalam sistem pengawasan keuangannya. Penetapan BUMDesa sebagai badan hukum mandiri melalui Peraturan Pemerintah Nomor 11 Tahun 2021 tentang Badan Usaha Milik Desa melahirkan dualisme kewenangan antara Kementerian Dalam Negeri dan Kementerian Desa dan Pembangunan Daerah Tertinggal, keduanya mengklaim otoritas pengawasan secara bersamaan dengan dasar hukum yang sama-sama bersumber dari Undang-Undang Nomor 6 Tahun 2014 tentang Desa, namun dengan standar dan sistem yang berbeda. Penelitian ini mengkaji konstruksi normatif dualisme kewenangan tersebut serta implikasi yuridisnya terhadap pengelolaan keuangan BUMDesa.

Penelitian ini menggunakan metode hukum normatif dengan pendekatan perundang-undangan dan konseptual. Pendekatan perundang-undangan menelaah regulasi yang mengatur kewenangan Kemendagri dan Kemendes PDT dalam pengawasan BUMDesa, sedangkan pendekatan konseptual menganalisis teori kewenangan, desentralisasi, dan pengawasan dalam hukum administrasi negara. Bahan hukum dianalisis secara kualitatif.

Hasil analisis menunjukkan bahwa dualisme terjadi secara struktural karena tidak ada demarkasi normatif yang tegas antara rezim keuangan publik dan rezim hukum badan usaha dalam pengaturan BUMDesa, sehingga konflik norma horizontal yang ada tidak dapat diselesaikan melalui asas *lex superior*, *lex specialis*, maupun *lex posterior*. Dualisme ini menimbulkan tiga implikasi yuridis, yaitu pelanggaran prinsip kepastian hukum, terjadinya *blind spot* pengawasan akibat fragmentasi data antara Siskeudes dan SIA BUMDesa, serta ambiguitas kualifikasi kerugian BUMDesa yang berpotensi menimbulkan ketidakadilan dalam penegakan hukum. Penyelesaiannya memerlukan Peraturan Presiden yang menetapkan demarkasi kewenangan secara tegas disertai integrasi sistem pelaporan keuangan BUMDesa.

**Kata kunci:** BUMDesa, Dualisme Kewenangan, Pengawasan Keuangan BUMDesa.

## **ABSTRACT**

*Village-Owned Enterprises (BUMDesa), as village economic institutions financed through the Village Revenue and Expenditure Budget (APBDesa), face fundamental challenges in their financial oversight system. The recognition of BUMDesa as independent legal entities under Government Regulation Number 11 of 2021 concerning Village-Owned Enterprises has given rise to a dualism of authority between the Ministry of Home Affairs and the Ministry of Villages and Development of Disadvantaged Regions. Both ministries simultaneously claim supervisory authority based on the same legal foundation, namely Law Number 6 of 2014 concerning Villages, while applying different standards and supervisory systems. This study examines the normative construction of this dualism of authority and its juridical implications for the financial management of BUMDesa.*

*This research employs a normative legal research method using statutory and conceptual approaches. The statutory approach examines the regulations governing the supervisory authority of the Ministry of Home Affairs and the Ministry of Villages and Development of Disadvantaged Regions over BUMDesa, while the conceptual approach analyzes the theories of authority, decentralization, and supervision within the framework of state administrative law. Legal materials were analyzed using qualitative methods.*

*The findings indicate that the dualism arises structurally due to the absence of a clear normative demarcation between the public finance regime and the corporate legal regime in the regulation of BUMDesa. Consequently, the resulting horizontal conflict of norms cannot be resolved through the principles of *lex superior derogat legi inferiori*, *lex specialis derogat legi generali*, or *lex posterior derogat legi priori*. This dualism produces three juridical implications: the violation of the principle of legal certainty, the emergence of supervisory blind spots caused by data fragmentation between the Village Financial System (Siskeudes) and the BUMDesa Information System (SIA BUMDesa), and ambiguity in the legal qualification of BUMDesa losses, which has the potential to create injustice in law enforcement. Resolving these issues requires a Presidential Regulation that clearly delineates the supervisory authority of each ministry, accompanied by the integration of BUMDesa's financial reporting systems.*

**Keywords:** *Village-Owned Enterprises (BUMDesa), Dualism of Authority, Financial Supervision of Village-Owned Enterprises (BUMDesa).*