A Legal Governance Model for Village-Owned Enterprise (BUMDes) Partnerships with Private Tourism Destination Operators in Optimizing Village Original Revenue

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Abstract. BUMDes, strengthened as legal entities under PP 11/2021, are authorized to partner with private actors in managing village tourism assets. Field research in Tampaksiring Village, Bali reveals a critical governance gap: the partnership between BUMDes and a Private Tourism Destination Manager solely on a signed receipt, without any formal contract. This arrangement fails to satisfy the validity conditions under Article 1320 of the Indonesian Civil Code, generating legal vulnerability and undermining long-term protection of Village Original Income. This study employs a two-stage qualitative approach. The interpretive stage involved in-depth interviews, observation, and regulatory analysis. The model development stage proceeded through a Focus Group Discussion and a co-design process for drafting formal cooperation agreements. The primary novelty is a four-component BUMDes–Private Partnership Governance Model: (1) a value foundation integrating Green Governance with Tri Hita Karana philosophy; (2) an institutional framework delineating the authorities of BUMDes, the Village Government, the BPD, and the tourism operator; (3) a transparent profit-sharing mechanism based on a progressive formula from verified gross revenue; and (4) an accountability component mandating quarterly reporting and independent BPD audit access. The model is operationalized through a formal fifteen-article cooperation agreement satisfying Article 1320 of the Civil Code and institutionalized through a Village Regulation requiring execution of a MoU and MoA for all tourism partnerships. This research contributes empirically grounded technical guidance bridging the normative mandate of PP 11/2021 and the operational realities of village tourism partnerships in Bali

Keywords: Agreement, BUMDes, Private Partnership, Private Tourism Destination Operators, Village Income.

1 Introduction

The strengthening of the legal status of Village-Owned Enterprises (BUMDes) through Government Regulation No. 11 of 2021 grants broad authority for BUMDes to manage their businesses independently, including forming partnerships with private parties in the management of tourism destinations (Ralahallo & Titioka, 2025). However, this

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strengthened legal status has not been accompanied by adequate technical guidance on how such partnerships should be formalized in a legally valid, transparent, and accountable manner. This gap between the legal mandate and operational guidance is the starting point of this study.

From the perspective of contract law, the validity of a cooperation agreement requires the cumulative fulfillment of four elements as stipulated in Article 1320 of the Civil Code: agreement, capacity, a specific object, and a lawful cause (Permatasari et al., 2025; Putu et al., 2024). Partnerships based solely on informal proof of payment, without a written contract, lose their binding force and cannot serve as an adequate basis for a claim in the event of a dispute (Winarwati et al., 2026). This phenomenon has been widely found empirically in partnerships between BUMDes and tourism operators across various tourism villages in Indonesia, where village economic partnerships are often based solely on signed receipts, without a single clause regulating rights, obligations, revenue-sharing mechanisms, or dispute resolution.

Previous studies on BUMDes governance consistently identify problems of insufficient financial transparency, weak accountability mechanisms, and a mismatch between government expectations emphasizing financial metrics and the social objectives of BUMDes (Polidu et al., 2024). Other research highlights the importance of revitalizing BUMDes' institutional capacity so that they can function optimally as drivers of the village economy (Bagus, 2020; Suprapto et al., 2025),, while studies on the transformation of BUMDes into corporate entities emphasize the need for supportive policy and local adaptation(Ralahallo & Titioka, 2025). In terms of partnerships, prior research has largely focused on the agriculture and plantation sectors, while studies on the legal formalization of BUMDes partnerships in the management of artificial tourism destinations remain very limited. No study has specifically examined how an integrated partnership governance model can be formulated from empirical field evidence and validated together with village stakeholders.

The novelty of this study lies in the formulation of a Partnership Governance Model for BUMDes and Artificial Tourism Operators, built from empirical data on BUMDes-tourism operator partnerships, articulated into four integrated operational components, and operationalized into a formal draft cooperation contract that has been tested, validated, and declared ready for adoption at the study's pilot project. Unlike previous research, which generally stops at the level of diagnosing BUMDes governance problems (Hantana et al., 2023), this study produces a ready-to-use legal artifact as well as a model framework that can be replicated in tourism-based village economic partnerships across various regions. Based on the foregoing, this study aims to: (1) identify the legal and institutional vulnerabilities in informal BUMDes-artificial tourism operator partnerships; (2) formulate a legally valid, transparent, and sustainable partnership governance model; and (3) analyze the validity and adoption potential of the model based on Articles 1320-1338 of the Civil Code.

2 Methodology

This study uses a two-stage approach: interpretive and model development, designed to produce a partnership governance framework for BUMDes and artificial tourism

operators that applies generally. The interpretive stage aims to understand the factual conditions of such partnerships, including legal vulnerabilities arising from the absence of formal contracts, the revenue-sharing mechanisms in place, and the institutional capacity of BUMDes in managing private partnerships. The model-development stage produces an evidence-based partnership governance framework covering a cooperation scheme in accordance with Article 1320 of the Civil Code and a transparent accountability mechanism. To ensure that the resulting model is grounded in concrete field data and that its application can be tested, this study designated Tampaksiring Village, Gianyar Regency, Bali, as the pilot project location. This village was selected because it has an active, long-running partnership between a BUMDes and an artificial tourism operator, making it representative for uncovering the pattern of legal informality that is the focus of this research.

Data were collected throughout the researchers' engagement with the BUMDes at the pilot project location, through a combination of three techniques: first, in-depth interviews with the Village Government, BUMDes management, and artificial tourism destination operators; second, participatory observation of institutional coordination and operational activities; and third, documentation in the form of regulations, existing cooperation receipts, financial reports, and relevant village regulations. In-depth interviews were conducted with key informants representing the Village Government, BUMDes management, and tourism destination operators, while the Focus Group Discussion (FGD) involved approximately 20 participants, comprising village officials, BUMDes administrators, community representatives, and local tourism stakeholders, to ensure that the resulting institutional coordination model reflected a sufficiently representative range of perspectives. Primary data from the interviews were triangulated using various sources, methods, and relevant theories in accordance with qualitative research guidelines (Siswanti et al., 2024).

Informants were recruited using purposive sampling based on three inclusion criteria: (1) serving as a member of BUMDes management or as a partner tourism operator; (2) holding responsibility for financial accountability, governance, or strategic decision-making related to the partnership; and (3) being actively involved in inter-institutional coordination activities or cooperation-formalization initiatives. Data analysis was carried out by interpreting interview transcripts to identify themes, followed by a Focus Group Discussion (FGD) with the Village Government, BUMDes, and tourism operators to develop the governance model, as well as co-design of the draft cooperation contract with all stakeholders. The final stage consisted of a formal session with the Village Consultative Body (BPD) and the Village Government to validate and institutionalize the resulting model.

3 Result and Discussion

3.1 Result

Legal Informality in Partnership Practice. The findings of this study consistently reveal one fundamental structural pattern that is also widely reported in BUMDes-tourism operator partnerships in other tourism villages: partnership legal relationships

are generally based solely on signed receipts containing the parties' names, payment amounts, and transaction dates, without a single clause governing rights, obligations, revenue-sharing mechanisms, or dispute resolution.

Revenue-Sharing Practices Observed. With respect to revenue-sharing mechanisms, this study found that tourism operators' contributions to village funds are generally determined through verbal agreements renewed each tourist season, without adequate written documentation, using a periodic lump-sum system whose value is rarely revised regardless of fluctuations in visitor numbers, and without a reconciliation mechanism between visitor data and the amount of contribution deposited. Findings from this study's pilot project indicate that PADes receipts from the artificial tourism sector could potentially increase by 40-60% if the revenue-sharing mechanism were formalized in a transparent, auditable contract.

Institutional Capacity of BUMDes in Legal Matters. With respect to institutional capacity, all BUMDes management informants acknowledged lacking adequate knowledge of the legal requirements for formal cooperation agreements, and relying on inherited practices without legal assistance or contract-drafting training. Implementing regulations governing registration, data collection, and BUMDes procurement of goods/services likewise do not yet explicitly provide technical guidance for drafting partnership contracts that can be directly adopted by non-legal management.

Partnership Governance Model: Four Operational Components. Based on a synthesis of empirical data from in-depth interviews, FGDs, participatory observation, and regulatory analysis, this study formulates a Partnership Governance Model for BUMDes and Artificial Tourism Operators grounded in three primary normative foundations such as Government Regulation No. 11/2021, Law No. 6/2014 on Villages, and Articles 1320 and 1338 of the Civil Code, consisting of four integrated operational components as presented in Table 1.

Table 1. Four Integrated Operational Components

Component	Operational Function	Normative Basis
Value Foundation	Ethical and philosophical foundation (Green Governance and Tri Hita Karana) translated into a binding commitment to social, ecological, and spiritual harmony within the contract's recitals	Article 1320(4) of the Civil Code — the lawful-cause element
Institutional Governance	Defines the authority boundaries of each party (Village Government, BUMDes, BPD, tourism operator) so that no overlapping zones of authority exist	Government Regulation No. 11/2021 on BUMDes
Revenue-Sharing Mechanism	A verified percentage-of-gross-revenue formula from tourists, replacing the unresponsive informal lump-sum system	Article 1320(3) of the Civil Code — the specific-object element

Component	Operational Function	Normative Basis
Accountability and Oversight	A quarterly reporting cycle to the BPD and annual evaluation as a feedback mechanism ensuring the model's sustainability	Law No. 6/2014 on Villages

These four components are designed to work in an integrated manner to sustainably support the optimization of PADes.

Formal Draft Cooperation Contract. The novelty of this model is concretely embodied in a formal draft cooperation contract, designed to cumulatively satisfy all elements of Article 1320 of the Civil Code. The critical clauses that distinguish this draft contract from the cooperation practices observed to date focus on seven key areas: the identity and legal capacity of the parties; the object and scope of cooperation; a revenue-sharing formula based on a percentage of gross revenue; a periodic reconciliation mechanism; independent oversight by the BPD; a minimum PADes contribution guarantee; and a force majeure clause accommodating operational risks such as extreme weather, relevant to nature-based adventure tourism.

Validation and Willingness to Adopt. In the final stage of the research, the research team held a formal session with the Village Consultative Body (BPD) and the Village Government at the pilot project location to present the draft cooperation contract along with the resulting Partnership Governance Model. The BPD provided a number of technical inputs regarding the periodic reporting mechanism, which have been incorporated into the final revision of the draft contract. The village government at the pilot project location formally expressed its willingness to adopt this draft contract as the basis for renewing the partnership with the tourism operator in the next cooperation period.

3.2 Discussion

Legal Interpretation of Partnership Informality. The findings on legal informality in partnership practice must be read within the framework of the validity requirements for agreements under Article 1320 of the Civil Code. A practice based solely on receipts is juridically inconsistent with this provision, particularly the elements of a specific object and a lawful cause in the context of a formal business partnership(Febrina et al., 2024; Fitriani et al., 2024; Polidu et al., 2024). Furthermore, Article 1338 of the Civil Code affirms the principle of pacta sunt servanda, that an agreement validly made is binding as law upon the parties who made it. Signed receipts commonly used in this type of partnership practice only prove that a payment was made, not that a legally binding obligation was created (Khomaini & Winata Hayati, 2024). A contract made without satisfying the formal requirements of civil law loses its binding force and cannot serve as the basis for a lawsuit in the event of a dispute an interpretation

consistent with studies on the validity of business cooperation agreements, which conclude that unclear clauses significantly increase the risk of disputes and disadvantage the weaker party. Likewise, the findings on revenue-sharing practices and on the institutional capacity of BUMDes confirm that accountability and transparency in PADes management cannot be achieved without a standardized legal instrument, and that the gap between government expectations regarding BUMDes financial transparency and the reality of reporting practices in the field is a recurring problem across various BUMDes contexts. The limited institutional capacity identified above is likewise not merely management negligence, but a manifestation of a gap in operational and contextual technical regulation at the BUMDes level in general, even though Government Regulation No. 11 of 2021 has provided a strong legal basis for BUMDes to form partnerships with private parties (Hadi et al., 2024).

Validity and Completeness Analysis of the Draft Contract. A contract that explicitly incorporates all elements of Article 1320, as outlined in the formal draft cooperation contract described above, not only provides legal protection for the parties but also creates certainty in the long-term business relationship that encourages investment and business development. A study on oil-palm plantation partnership agreements found that formalizing cooperation contracts significantly increased the weaker party's income by up to 35%, a finding that provides strong empirical grounding that formalizing BUMDes-tourism cooperation contracts has the potential to produce a similar impact on PADes, such that the 40-60% projected increase reported in the revenue-sharing findings above is not merely an optimistic estimate but is supported by cross-sector empirical evidence.

Analysis of this draft contract's validity must be read through the doctrinal distinction between subjective and objective requirements under Article 1320 of the Civil Code, a distinction that determines different legal consequences when one element is not satisfied (I. Martinelli, 2025; Hariz & Haq, 2024). Agreement and capacity of the parties are classified as subjective requirements; their non-fulfillment renders the agreement voidable (vernietigbaar) at the request of the aggrieved party. Conversely, a specific object and a lawful cause are classified as objective requirements; their non-fulfillment renders the agreement null and void by operation of law (nietig van rechtswege) from the outset. The signed receipts commonly used in this type of partnership practice in fact fail at an even more fundamental level: they are not merely voidable, but never gave rise to a valid obligation at all, because the object of the cooperation (scope of management, duration, performance targets) was never formulated in measurable terms. The draft contract developed in this study addresses this problem specifically through an object-and-scope-of-cooperation clause that closes this objective-requirement gap—an improvement that is qualitatively different from merely "completing a document," because it changes the partnership's legal status from one that was never valid to one that is valid from the moment of signing.

From the perspective of contract theory, the contractual completeness of this draft contract also deserves assessment based on its capacity to anticipate contingencies that have empirically occurred or could potentially occur, rather than merely copying standard clauses. The force majeure clause, which specifically names extreme weather

risk, for instance, directly responds to the operational characteristics of nature- and water-based tourism that depend on environmental conditions; this shows that the contract was designed based on real field risk (evidence-based drafting), rather than being a generic template adopted without contextual adjustment. The tiered dispute-resolution hierarchy (deliberation–BPD mediation–litigation) contained in this draft contract also serves a dual function worth further emphasis. Doctrinally, this is known as a cascade dispute resolution clause, common in modern commercial contract practice because it reduces the cost of dispute resolution and preserves long-term relationships. In the context of village partnerships, however, the BPD's involvement as mediator adds a further dimension: the BPD possesses social legitimacy that an external mediator lacks, so resolution through this channel has a greater chance of being accepted by both parties without damaging the long-term partnership relationship—a consideration rarely present in conventional inter-company commercial contracts. Finally, the presence of periodic reconciliation clauses and documentation obligations also strengthens the contract's probative function. In accordance with the burden-of-proof principle in civil procedure, the party asserting a right must be able to prove it; without systematic documentation, a BUMDes would struggle to prove a breach of contract even though a formal contract had been signed. Thus, this draft contract not only satisfies the validity requirements statically at the moment of signing, but also builds a sustainable evidentiary infrastructure throughout the implementation of the cooperation.

Theoretical Contribution: Integration of the Four-Component Model. The four components of the model presented above converge on a single output: the optimization of PADes grounded in three legal principles simultaneously—legal certainty (Rechtssicherheit), distributive justice (Gerechtigkeit), and sustainable expediency (Zweckmässigkeit). The informal partnerships commonly found in BUMDes-tourism village partnerships have thus far satisfied only the short-term expediency dimension (the cooperative relationship continues to operate) but fail to satisfy the certainty and justice dimensions, since both require an instrument that is predictable, enforceable if breached, and that formulates the proportion of rights and obligations in a balanced and transparent manner. This four-component model is both normatively comprehensive and empirically contextual, as it is built from real field evidence rather than a purely top-down theoretical construct.

The four components in this model do not stand alone but form a single system that supports one another hierarchically and functionally. The Value Foundation functions as the normative-ethical layer that sets the direction and moral boundaries for the other three components: the values of Green Governance and Tri Hita Karana are not merely symbolic statements in the contract's recitals, but serve as an interpretive standard used when technical clauses in the other components raise ambiguity or require a test of good faith. This component thus acts as the model's "mini-constitution", it cannot be contested separately, yet it animates the application of the other three components.

Institutional Governance, as the second component, translates that value into a concrete authority structure. This component is essential because without clarity regarding the boundaries of authority among the Village Government, BUMDes, BPD, and the tourism operator, the next two components, the revenue-sharing mechanism

and accountability—would lose their enforcing authority. From the perspective of new institutional economics, clarity of authority structure functions to reduce the transaction costs arising from uncertainty over who has the authority to negotiate, amend, or enforce cooperation clauses. This is why this study places Institutional Governance as a structural prerequisite before the revenue-sharing formula can be validly formulated.

The Revenue-Sharing Mechanism, as the third component, is the most dispute-prone point in any village partnership because it directly concerns the parties' economic interests. This model deliberately chooses a formula based on a percentage of verified gross revenue (rather than a fixed lump sum) because this approach distributes business risk proportionally: when tourist visits decline, the contribution obligation adjusts accordingly, without requiring renegotiation that could damage the partnership relationship. However, this formula is only credible if supported by an independent verification mechanism, which is precisely what the fourth component provides.

Accountability and Oversight functions as the feedback loop that closes this model's cycle. Rather than serving merely as an administrative clause, the quarterly reporting cycle to the BPD plays a dual role: first, as a verification instrument for the accuracy of the revenue-sharing calculations under the third component; second, as an early-detection mechanism for potential deviations from the values stated in the first component. With this cyclical structure, the resulting governance model is not linear and static but adaptive—capable of self-correcting as field conditions change—while remaining simultaneously bound to the four validity elements of Article 1320 of the Civil Code, rather than satisfying them separately, component by component.

Policy Implications, Replication Potential, and Empirical Legitimacy. The Partnership Governance Model produced by this study has policy implications that extend beyond the specific context of the pilot project location alone. First, the model provides technical guidance that has thus far been absent from BUMDes regulation, filling the gap between the normative legal mandate of Government Regulation No. 11/2021 and the need for practical, contextual operational guidance. Second, the model's four components are structural in nature, so they can be adapted to tourism-based village economic partnerships in other regions with content specifically tailored to each region's local value context; the principle of integrating local wisdom into the value-foundation clause remains relevant even though its content differs. Third, the co-design process involving all stakeholders ensures that the resulting model is a joint construction that reflects real needs, in line with recommendations that sustainable BUMDes governance can only be achieved through an interpretive approach that positions the community as an active subject. The empirical legitimacy obtained through the village-level validation session described above is also important for distinguishing this study's contribution from purely normative research: the resulting model is not a top-down academic product but the result of a joint construction that has been tested for acceptance by the parties who will implement it, giving it a high likelihood of adoption at the broader village policy level.

4 Conclusion

This study shows that legal vulnerability in BUMDes-artificial tourism operator partnerships stems from three interrelated problems: legal informality, non-standardized revenue-sharing mechanisms, and limited institutional capacity of BUMDes in legal matters. Based on these findings, this study formulates a Partnership Governance Model for BUMDes and Artificial Tourism Operators consisting of four integrated operational components (value foundation, institutional governance, revenue-sharing mechanism, and accountability and oversight), operationalized through a formal draft cooperation contract that satisfies all elements of Article 1320 of the Civil Code. This model has been tested, validated, and declared ready for adoption by the village government at this study's pilot project, with a projected 40-60% increase in PADes supporting the urgency of its implementation. The resulting four-component framework is structural in nature and thus has the potential to be replicated in tourism-based village economic partnerships across various regions, with content specifically tailored to each region's local value context. Further research is recommended to test the application of this model at other pilot projects with different village partnership contexts in order to strengthen its claims of generalizability and transferability.

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