

Abuse of Village Treasury Land Use in the Yogyakarta Special Region since the Enactment of Law Number 13 of 2012 Concerning Specialties of the Yogyakarta Special Region



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ABSTRACT: Village land is Land owned by the village government as a source of village income and should be used for the prosperity of the village community, but in reality, village treasury land is currently being misused and even sold for housing even though this is prohibited. This research aims to determine the modes of misuse of village treasury land and what efforts are needed to overcome the misuse of village treasury land in Sleman Regency, Special Region of Yogyakarta. This research uses empirical and normative types of legal research. The data sources used are primary data and secondary data. The results of this research are that four modes of abuse of village treasury land occur in the Special Region of Yogyakarta, namely inappropriate land use permits, buying and selling of village treasury land, village treasury land being used as housing, and village officials corrupting the rental proceeds of village treasury land. Efforts to overcome the misuse of village treasury land can be made through preventive and corrective efforts.

KEYWORDS: Misuse, Utilization, Village Treasury Land, Privilege Law, Special Region of Yogyakarta

INTRODUCTION

Villages existed before Indonesia became independent. This can be seen in the Explanation of Article 18 of the 1945 Constitution (before the amendment), namely "In the territory of the State of Indonesia there are around 250 Zelfbesturende landschappen and Volksgemeenschappen, namely in Java and Bali there are villages, Minangkabau in Nagari, and in Palembang there are hamlets and clans." Indonesia respects this special region and continues to recognize it. The number of villages in Indonesia currently reaches 75,436 villages (Ayon Diniyanto, 2019, p. 2). Village land is a village asset that originates from ancestors and existed before Indonesia became independent, for example, bent land came from reward land during the archipelagokingdom (Sigit et al., 2015, p. 26-27). Villages have original rights and traditional rights in regulating and managing the interests of local communities and play a role in realizing the ideals of independence based on the 1945 Constitution (Damianus and Vincentius, 2022, p. 1). Land is one of the sources of state wealth because it is beneficial for the prosperity of the people (Dewiet al., 2017, p. 2). Village treasury land can be used for the advancement of village communities and can be released for public purposes. Village treasury land or bent is state land given by the regional government. Ownership of this land cannot be transferred or traded without the consent of the entire village community, but it can be rented out by those who are given the right to manage it and the party who is given the right to manage the land pays rent and becomes a source of original village income. In its development, crooked land has little meaning in society, so Village Heads often buy and sell it, which causes crooked land to lose its existence (Yihabudin and Hanafi, 2019, p. 6). Article 33 paragraph (3) of the 1945 Constitution states that "Earth, water and natural resources contained therein are controlled by the State and used as much as possible for the prosperity of the people." These provisions aim to create an Indonesian society that upholds justice and can achieve prosperity, such as the provisions in the preamble to the 1945 Constitution, paragraph IV, which states that the State promotes general welfare (H.M. Arba, 2015, p. 57). Law Number 5 of 1960 concerning Basic Agrarian Principles (UUPA) is an implementation of Article 33 paragraph (3) of the 1945 Constitution. UUPA is the result of Indonesian thought and became the basis of agrarian law in Indonesia after western law was no longer used in Indonesia. Article 18 B paragraph (1) of the 1945 Constitution explains that the Indonesian state recognizes special or special regional government units, then this will be regulated by law. Law Number 3 of 1950 concerning the Creation of the Special Region of Yogyakarta is an answer to Article 18B paragraph 1 of the 1945 Constitution. The Special Region of Yogyakarta, usually referred to as DIY, is a provincial region. Special status means that DIY can have a special or separate autonomy system, for example it can produce laws that regulate land that are different from other regions in Indonesia. The regulation, control, use of land in DIY, spatial planning, the existence of land

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belonging to the Sultanate and Duchy land are regulated in Special Regional Regulations (Maulida Illiyani, 2020, p. 372). Sultanate land and Duchy land were given to areas under it which were still within the scope of DIY such as sub-districts, sub-districts and villages with the approval of the Sultan and Pakualaman and then Law Number 13 of 2012 concerning Special Regions of Yogyakarta was issued. Based on Yogyakarta Special Region Regulation Number 1 of 2017 concerning Management, Utilization of Sultanate Land and Duchy Land. Village land is regulated in the Regional Regulation, but to be more complete, a separate regulation has been made to regulate village land which regulates the type of village treasury land, utilization, release of land for public purposes and so on with the issuance of DIY Governor Regulation Number 34 of 2017 concerning Village Land Utilization. Law Number 32 of 2004 concerning Regional Government first regulated village treasury land, which was then further regulated by Government Regulation Number 72 of 2005 concerning Villages. In the beginning, village treasury land was known as bent land, which was later changed to village treasury land as regulated in the Instruction of the Minister of Home Affairs Number 26 of 1992 concerning Changes in the Status of Bengkok Land and the like to Village land. Bending land used to be land belonging to a village and was used for wages to the Village Head and other village officials (Damianus and Vincentius Hari Supriyanto, 2022). The existence of village treasury land in order to fulfill the element of legal certainty must be proven by valid ownership documents in the name of the village which is carried out by means of data collection and inventory (Sri Hajati, 2017, p. 387). Village treasury land is a source of village income and can be used for village development and financing village government affairs (Fajar et al., 2022, p. 143). Village treasury land must be used optimally for the prosperity of village residents and to finance community services (Nabila and Puti, 2022, P. 4). is an asset to increase people's prosperity and welfare. Registered land will provide legal ownership rights for the owner, can prevent conflicts over land disputes, and provide legal certainty regarding land ownership (Waskito and Hadi Arnowo, 2019, p. 1).

Article 1 number 26 of Domestic Government Regulation Number 1 of 2016 concerning Village Asset Management, which essentially explains that village land is land owned by the village government as a source of village income. Village land should be used for the prosperity of the village community, but in reality village treasury land is currently being misused and even sold for housing. This is contrary to "Article 14 of DIY Governor Regulation Number 65 of 2013 concerning Village Treasury Land, renting village treasury land" is prohibited from being used for settlement or residence. An example is the case of misappropriation of village treasury land in Caturtunggal Village, Sleman Regency and there are two people who have been named by the DIY High Prosecutor's Office as suspects, namely Robinson, namely the Managing Director of PT. Deztama Putri Sentosa and the head of Caturtunggal Caturtunggal Subdistrict, Agus Santoso (Silvy et al). The initial plan is that the 5,000 square meters of land being rented, namely Caturtunggal village treasury land, will be used to build a green stopover area as a stopover place for business people, academics and the public who need a temporary stopover place in Yogyakarta. The application was then approved by a number of parties until a permit was finally issued from the Governor of the Special Region of Yogyakarta (DIY) in 2016. In late 2017, PT Deztama Putri Sentosa experienced financial difficulties so it transferred ownership of the company to Robinson Saalino. Robinson attempted to control village treasury land in Caturtunggal Village covering an area of 16,215 m² even though PT Deztama Putri Sentosa only had a permit to rent village treasury land covering an area of 5,000 m². In 2020 PT Deztama Putri Sentosa started building 66 house plots and received income of IDR 10.8 billion, rented out 39 housing units to get IDR 13.5 billion, and rented out 17 Town House type residential units worth IDR 4.7 billion (Haris et al). This case illustrates that existing regulations are clearly unable to stop the misuse of village treasury land, so supervision needs to be carried out by the relevant parties, namely the Land and Spatial Planning Service and the Sultanate. One of the interesting things about the misuse of village treasury land is that those involved turned out to be the village head, village officials and the local (Fattahillah Fahmi, 2016, p. 149-150). Even though the village head is responsible for managing village assets and the village head is obliged to manage and utilize village assets optimally (Indrianasari and Eufamia Shela, 2020, p. 3). Based on the background above, the main problem in this research is what is the misuse of village treasury land in the Special Region of Yogyakarta and how to overcome the misuse of village treasury land in the Special Region of Yogyakarta.

METHOD OF RESEARCH

This research uses empirical and normative types of legal research. Empirical legal research because it aims to examine the practice of misuse of village treasury land in the Special Region of Yogyakarta and normative legal research because it examines efforts to resolve the misuse of village treasury land in the Special Region of Yogyakarta. The data sources used are primary data and secondary data. Primary data is data obtained directly from sources. Primary data in this research was conducted by interviewing the Sleman Land and Spatial Planning Service (Sigit et al. Service). Secondary data consists of primary and secondary legal materials. Primary legal materials are legal documents that have binding force, for example statutory regulations, official records and judge's decisions. Secondary legal materials are non-binding legal documents for legal subjects such as legal opinions originating from law books, journals, research results that discuss misuse of village treasury land. The research location is the place where the legal problems will be researched, in this case the Special Region of Yogyakarta. The analysis technique uses qualitative techniques where data analysis of primary data and secondary data is done by examining the mode of misuse of village treasury land and efforts to overcome it. Drawing conclusions using inductive thinking methods.

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RESULT AND DISCUSSION

1. Mode of Abuse of Village Treasury Land in the Special Region of Yogyakarta

There are four modes of misuse of village treasury land that occur in the Yogyakarta Special Region based on cases in the field and based on the results of interviews with the Sleman Regency Land and Spatial Planning Service. The first mode of misuse of village treasury land is the inappropriate use of land permits. Pelungguh land is rented out to increase the income of village officials, but there is abuse; namely, village officials sell the pelungguh Land. The definition of pelungguh land according to Article 1 Number 4 of DIY Gubernatorial Regulation 34 of 2017, which regulates Village Land Utilization, "pelungguh land is part of village land which is used to increase the income of village officials and village heads."

The first mode of misuse of village treasury land, village officials, and village heads violates Article 29 letters b and c of Law Number 6 of 2014, which regulates villages. The village head abused his authority and made decisions that benefited him. Where the Land of the village head should not be bought and sold, but by village officials and the village head, the Land that was given to be managed during his term of office to increase income was sold. There is a clear rule that land holdings must be returned to the village after the term of office of village officials or village heads ends (Article 36 of the Regulation of the Governor of the Special Region of Yogyakarta Number 34 of 2017 concerning Village Land Utilization).

The second mode is the sale and purchase of village treasury land. "Village Treasury land is part of the village land which is used to support the administration of Village government" (Article 1 Number 6 of Yogyakarta Special Region Governor Regulation Number 34 of 2017 concerning Village Land Utilization). The Land has excellent economic benefits because land prices have risen drastically. The sub-district government's method removes village land from the letter l in the chart, which means village-owned Land or Land given to village officials who are currently in office so that it can enter the residents' Land. Land of ordinary residents then the sub-district issued information that the Land was not village land so that a land title certificate could appear so that the Land could be owned or sold. The method is to obscure the information that the Land belongs to the village.

The third mode is that tenants of village treasury land rent it for several years, and then, after obtaining permission to rent it, they change it for housing. The developer or developer then sells the Land that has been plotted and made into housing with building use rights to buyers. This is not good because the village treasury land rental permit is not by the initial designation, village treasury land cannot be used as housing, and the Land is sold to buyers using the housing sale and purchase mode who will get building use rights, which can be converted into ownership rights if the housing loan the people have been paid. There has been fraud against village residents because village treasury land cannot be used as housing and cannot be bought and sold, and there has been fraud against buyers because they think the Land or housing is legal or official Land. Village treasury land can only be rented out but cannot be sold, let alone used as housing. "The rental period for Village Treasury Land is a maximum of 20 years and can be extended after obtaining permission from the Sultanate or Duchy" (Article 20 of the Yogyakarta Special Region Governor Regulation Number 34 of 2017 concerning Village Land Utilization). This third mode of misuse of village treasury land violates Article 59 of the Yogyakarta Special Region Governor Regulation Number 34 of 2017 concerning Village Land Utilization, "where every user of village treasury land is not permitted or prohibited from transferring the village treasury land rental permit to another party, adding to the land area. Village that has been specified in the permit and uses Village Land for residence."

The fourth mode is that the village officials and village head do not give the proceeds from land rental to the village treasury to the village account but for their enjoyment. Village treasury land is Land owned by the village, so when village treasury land is rented out, money should be received, and the money goes into the village account, not the account of village officials or the village head. Article 24 Regulation of the Governor of the Special Region of Yogyakarta Number 65 of 2013 concerning Village Treasury Land, the results of using village treasury land become Village income, which is part of Village finances. The actions of village officials and village heads who take land rental proceeds from the village treasury for their benefit are included in the criminal act of corruption.

2. Efforts to Overcome the Abuse of Village Treasury Land in the Special Region of Yogyakarta

Efforts to overcome the misuse of village treasury land can use preventive and corrective efforts. Preventive efforts are to prevent violations by providing outreach to village residents regarding the village treasury land they own, how large it is, where it is located, and what things should be done with it and what things should not be done. Village treasury land can be used for self-cultivation, agricultural or non-agricultural (shops, tourist attractions, restaurants), renting, building for transfer, building for use, and cooperation in terms of use. Village Treasury land, other than being cultivated independently for agricultural or non-agricultural purposes, must obtain permission from the Sultanate or Duchy (Article 15 of Yogyakarta Governor's Regulation Number 34 of 2017 concerning Village Land Utilization). Village treasury land may not be used for residence or sold because village treasury land is an asset of the village. Every Village Land user, based on Article 59 of DIY Governor Regulation Number 34 of 2017 concerning Village Land Utilization, is prohibited from transferring permits to other parties, increasing the area of Village Land, using Village Land as a residence, converting irrigated rice fields, and not using Village Land by the plan. Preventive legal measures cannot be applied if there has been a violation of village treasury land management rights. However, the measures that can be used are corrective measures to correct actions that violate rights (Intan Nevia, 2019, p. 6).

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Corrective efforts or means of action can be carried out by the Police, Prosecutor's Office, and civil service police Unit by sealing land locations where there has been misuse of village treasury land and taking legal action against perpetrators of misuse of village treasury land. There is a need for coordination between related agencies such as the Licensing Service, Land and Spatial Planning Service, and other agencies to determine the action that must be taken against perpetrators of misuse of village treasury land, which can come from village officials, village heads, sub-districts, tenants, and others. Actions in the form of warnings, written sanctions, administrative sanctions, and legal proceedings through the courts can be taken against parties who misuse village treasury land.

Efforts to deal with treasury land using the method of permitting land use that did not comply with permits were initially an example of land holdings that were supposed to increase the income of village officials and village heads when serving. Instead, they were sold by village officials and/or village heads. Pelungguh is part of Village Land to increase the income of the Village Head and Village Apparatus (Article 1 Number 4 of Yogyakarta Special Region Governor Regulation Number 34 of 2017 concerning Village Land Utilization). Article 29 letters b and c of Law No. 6 of 2014 concerning Villages states that "Village heads are prohibited from making decisions that benefit themselves, family members, other parties, and certain groups; in addition, village heads are prohibited from abusing permits, duties, rights, or obligations." Village heads who violate Article 29 will be subject to administrative sanctions in the form of a verbal warning, written warning, temporary suspension, and may be dismissed. There is a rule that land pelungguh must be returned to the village after the term of office of the village official or village head ends, namely Article 36 of the Regulation of the Governor of the Special Region of Yogyakarta Number 34 of 2017 concerning the Use of Village Land, "Pelungguh is given to the Village Head and Village Apparatus while in office and handed back to the Government Village after his term of office ends. Pelungguh can be rented to institutions or the community so that the pelungguh cannot be sold or its ownership transferred to other people or become the property of village officials."

Efforts to overcome the mode of misuse of village treasury land in the form of village officials and village heads not giving the proceeds from the rental of village treasury land to the village account but for their enjoyment is to report to the police about acts of corruption carried out because the rental money from village treasury land should go to the village treasury. To the village account; instead, you can enjoy it yourself. Village treasury land is Land owned by the village so that when the village treasury land is rented out the money will be received and it should go into the village account, not the account of the village officials or village head (Elsa and Tri Daya, 2022, p. 9). Village assets are controlled for personal and particular group interests, even though village assets should be used to finance the village's needs in carrying out its government and village development (Reka Hajria Kuffa, 2023, p. 2). According to Article 1 Number 14 of the Regulation of the Governor of the Special Region of Yogyakarta Number 65 of 2013 concerning Village Treasury Land, "utilization of village treasury land is the utilization of Village Treasury Land in the form of renting, building for hand over, building for hand over without changing the status of Village Treasury Land as village wealth". Article 24 Regulation of the Governor of the Special Region of Yogyakarta Number 65 of 2013 concerning Village Treasury Land, "the proceeds from the use of rent, building for use, or construction for the transfer of village treasury land constitute Village income" so that the action of the village head who takes the rental proceeds of village treasury land for profit itself is included in the crime of corruption. Corrupt behavior of village officials can be understood as an attitude where a person or group of people consciously violates their duties and obligations (Dian Herdiana, 2019).

The mode of misuse of village treasury land is by buying and selling village treasury land where the sub-district and village officials collaborate by changing the land use in the land chart, village land letter l in the chart, which means village-owned Land or Land given to incumbent village officials is removed so it is included in the community's Land. The change from village land to community land means that the sub-district can issue information that the Land is not village land so that a land title certificate can appear and cause the Land to be owned and sold. The mode of misuse of village treasury land is by obfuscating land information that the Land belongs to the village. The way to overcome this method is to provide clear information to village residents or make and stick a land allocation chart, which can be posted at the village office or a meeting place for village people so that village people understand that their village has a village treasury land, where it is located, and how wide it is. It is to prevent misuse of village treasury land by obscuring land information by sub-district officials and allies in collaboration with village officials.

Another way to overcome the misuse of village treasury land is for the tenant to rent it for several years; after obtaining permission, they change it for housing. The developer or developer then sells the Land or makes housing with building use rights to the buyer. Village treasury land may not be used as housing or residence and may not be sold, and this method means deceiving housing buyers because they think that the Land or housing being sold is legal or official without disputes or fraud. Village treasury land can only be rented out but cannot be sold, let alone used as housing. "The rental period for village treasury land is a maximum of 20 years and can be extended after obtaining permission from the Sultanate or Duchy" (Article 20 of the Regulation of the Governor of the Special Region of Yogyakarta Number 34 of 2017 concerning Village Land Utilization). This third mode of misuse of village treasury land violates Article 59 of the Yogyakarta Special Region Governor Regulation Number 34 of 2017 concerning Village Land Utilization, "the use of village treasury land must not transfer the village treasury land rental permit to another party, adding to the village land area that has been determined under permits, and using village land for residence." How to deal with this method must be reported to the authorities because the developer has violated the rules by changing the area of the

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village treasury land without permission, transferring the Land rental permit to another party, and selling the village treasury land in the form of housing and land plots to buyers. The tenant of the village treasury land, in this case, the developer, has committed fraud against housing buyers by pretending that the Land is legal and has no problems. Rental of Village Treasury land is prohibited for residential use, and if it is violated, then the Village Treasury land rental agreement becomes null and void. If the rental period for the Village Treasury Land has ended, the tenant is obliged to hand over the Village Treasury land, and if there is a building on it, it will also be handed back to the village government. Sanctions or punishments for tenants of village treasury land who misuse village treasury land are regulated in Articles 60 and 61 of the Regulation of the Governor of the Special Region of Yogyakarta Number 34 of 2017 concerning Village Land Utilization. If you transfer a village land permit, based on Article 60 of the Regulation of the Governor of the Special Region of Yogyakarta Number 34 of 2017 concerning Village Land Utilization, "sanctions will be given by the Department, namely a written warning, revocation of the permit, return of the function and designation of the Land, which can also be processed legally. Written warnings are given a maximum of 3 times, with the first warning period being 30 days, the second warning being 15 days, and the third warning being 15 days. Suppose the violator does not heed the written warning. In that case, the Department will revoke the permit, and the violator must hand over the rented village land to the village government. Suppose you do not hand over the village land. In that case, you will be prosecuted." Every person who uses Village Land without permission, based on Article 61 of the Yogyakarta Special Region Governor Regulation Number 34 of 2017 concerning Village Land Utilization, will be given "sanctions by the Service, namely written warning, returning village land to the village, returning land function according to regulations, and legal proceedings if reprimands do not work.

Based on the legal system theory by Lawrence M. Friedman, the success or failure of law enforcement depends on three elements of the legal system: legal structure, legal substance, and legal culture. Based on the explanation of the mode of misuse of village treasury land and efforts to overcome it, it can be concluded that the legal structure, namely law enforcement officials, namely the police, prosecutors, and courts, have tried well to handle and process perpetrators of misuse of village treasury land, namely usually village officials, village heads, other parties. Sub-district, village treasury land tenants, so if you look at the legal structure, it is good and implemented.

Legal substance is the legal rules that regulate, for example, statutory regulations that regulate the misuse of village treasury land. If we look at the substance of the law or statutory regulations that regulate sanctions for parties who misuse village treasury land, namely based on Article 30 of Law No. 6 of 2014 concerning Villages, Village Heads who violate Article 29 letters b and c of Law No. 6 of 2014 concerning Villages, which regulate village heads, are prohibited from making decisions that benefit themselves, their family members, or other parties and village heads are prohibited from abusing their duties and rights, and if they violate they will be given administrative sanctions in the form of verbal or written warnings, temporary dismissal, and followed by termination. Another regulation that regulates parties who misuse village treasury land is that if the village head commits a criminal act of corruption by misusing village treasury land by selling village treasury land or taking rental money from village treasury land, which should go into the village account, he will be charged with Law Number 31 of 1999 concerning the Eradication of Corruption Crimes which has been amended by Law Number 20 of 2001. Other regulations that ensnare perpetrators of misuse of village treasury land, namely tenants of village treasury land, are regulated in Articles 60 and 61 of DIY Gubernatorial Regulation Number 34 of 2017 regarding Village Land Utilization. The transfer of a village land permit by the lessee based on Article 60 of Yogyakarta Gubernatorial Regulation Number 34 of 2017 concerning Village Land Utilization "is subject to sanctions by the Service, namely a written warning, revocation of the permit, return of the function and designation of the Land, can also be processed legally. Written warnings are given a maximum of 3 times, with the first warning period being 30 days, the second warning being 15 days, and the third warning being 15 days. Suppose the violator does not heed the written warning. In that case, the Department will revoke the permit, and the violator must hand over the rented village land to the village government. Suppose you do not hand over the village land. In that case, you will be prosecuted." Every person who uses Village Land without permission, based on Article 61 of DIY Gubernatorial Regulation Number 34 of 2017 concerning Village Land Utilization, will "be given sanctions by the Department, namely written warning, returning village land to the village, returning the function of the Land according to the rules, and legal process if the warning is ignored.

The Prosecutor's Office as one of the law enforcers can be seen in the news entitled "DIY Regional Government Appreciates Prosecutor's Office Reveals Village Treasury Land Mafia Case in Sleman (Humas et al) and the case in the background of this journal is the case of misappropriation of village treasury land in Caturtunggal Village, Sleman Regency where There are two people whom the DIY High Prosecutor's Office has named as suspects, namely Robinson, namely the Managing Director of P.T. Deztama Putri Sentosa and the head of Caturtunggal Caturtunggal Subdistrict, the prosecutor's office has done an excellent job and the Civil Service Police Unit which is tasked with sealing problematic village treasury land has also done an excellent job. It can be concluded that in terms of legal substance and structure, it is perfect because there are stages in taking action against perpetrators of misuse of village treasury land. Legal officials can use the various rules above to uphold law and justice.

The legal culture of village officials, village heads, sub-district officials, and village treasury land tenants who need better faith and misuse village treasury land for other things prohibited in statutory regulations is a failure. Village residents do not play a role in

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reporting and knowing about the misuse of village treasury land due to a lack of information regarding the village treasuryland they own; there is no information from village officials even though village treasury land is village-owned Land, which village residents should also have the right to benefit from and know about the use of the Land. This result in the misuse of village treasury land by land tenants not being known by village residents so that law enforcement officers will be late in taking action against those who commit violations and results in many parties being harmed, such as when selling village treasury land for housing. Lack of knowledge of the law, especially regarding the rules governing village treasury land, means that village officials, village heads, and village residents do not know that they are being manipulated by sub-district officials, village officials, or landtenants who want to control their village treasury land to sell, take over, rented but not by the permission given by the Governor. According to Friedmann's theory of the legal system, the legal substance and structure are good in resolving the problem of misuse of village treasury land. However, the legal culture of village residents and officials still needs improvement.

CONCLUSIONS

1. Misuse of village treasury land in the Special Region of Yogyakarta has four modes, namely permission to use village treasury land which is not by the initial utilization permit, buying and selling village treasury land, village treasury land being rented by tenants but then used as housing and sold even though it is village treasury land it cannot be used as a residence and sold. Village officials committed corruption by not giving rental income from village treasury land to the village account.
2. Efforts to overcome misuse of village treasury land are carried out in two ways: preventive and corrective efforts or enforcement. Preventive efforts are carried out by outreach to village residents, village officials, and village heads about village treasury land and its legal regulations. Corrective efforts are carried out by law enforcers (police and prosecutors) by taking action against perpetrators, civil service police Unit sealing village treasury land and taking action against perpetrators of misuse of village treasury land in the form of warnings, written sanctions, administrative sanctions, and through legal processes in court. Based on Lawrence M. Friedman's theory of legal structure, which consists of substance, structure, and legal culture, it can be concluded that the legal structure and substance relating to village treasury land in the Special Region of Yogyakarta is good. However, the legal culture of the community, namely village residents and officials, still needs to be in better condition, so currently, there is still a lot of misuse of village treasury land in the Special Region of Yogyakarta.

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