



# *The importance of a Monitoring System in Optimizing the Utilization Asset of Village Land Of Treasury minimizing conflicts in the community to Realizing Village Development*

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**Abstract**— Referring to Law Number 6 of 2014 about Villages. As the lowest level of government in Indonesia, the village plays a crucial role in initiating the improvement of the welfare and quality of life for its residents through village development. Every village possesses village assets, which serve as the primary source of the community's initial revenue and must be effectively maintained to ensure optimal contribution. Village Land of Treasury Assets are valuable resources that have the potential to impact the growth of a village, enhance the well-being of its residents, and supply essential infrastructure. Supervision is necessary to prevent irregularities in the management of village assets and utilization of local money. To reduce the occurrence of misuse, it is essential to closely supervise the allocation of funds from village asset management, ensuring oversight from the first stages to the final stages. According to Minister of Home Affairs Regulation Number 1 of 2016, Article 46 states that advice and oversight are conducted through cooperation among the Minister, the Director General of Village Government Development, the Governor, the Regent/Mayor, and the District Head. The village communities, village authorities, and the Village Consultative Body (BPD) play a crucial role in overseeing the achievement of community welfare and village development goals in an effective and efficient manner.

**Keywords**— Village Land of Treasury; Management; Supervision; Village Assets.

## I. INTRODUCTION

Villages are integral components of the lowest level of autonomous governance in Indonesia's government system. They are intended to achieve independence in the era of autonomy, with the goal of enhancing their economic viability and improving the quality of public services they provide. The village government actively contributes to the growth of the village's original income and its overall impact on the region and nation [1]. The inclusion of local communities' interests and the establishment of village government are integral components of the governmental structure of the Unitary State of the Republic of Indonesia. The objective of village development, as stipulated in Law No. 6 of 2014 about Villages, is to enhance the standard of living and well-being of the community. Village assets, as defined in Article 1 paragraph (3) of Minister of Home Affairs Regulation No. 1 of 2016, refer to products owned by the village that come from the community's original assets, acquired through purchase or received through the APBDes or other lawful means. The assets of a village, such as land, serve as the primary source of income for the village. It is crucial to effectively manage these assets in order to support the development of the village, provide necessary services and infrastructure, and promote the welfare of the community [2]. The Village Land of Treasury, as outlined in Minister of Home Affairs Instruction No. 22 of 1996, serves as a promising revenue stream that can be harnessed through effective management by the village government. The village government, being the closest administrative body to the community, plays a crucial role in promoting community welfare through the implementation of sound governance practices[3].

The nomenclature for bent land has been modified to Village Land of Treasury, as elucidated in Minister of Home Affairs Instruction No. 26 of 1992. Nevertheless, it is necessary to provide a clear and detailed description

of this term as stated in Law No. 6 of 2014. Village Land of Treasury can be defined as land that is subject to government authority and is characterized by its curved or bent shape [4]. In Java, a village refers to a piece of land that is overseen by the village head and village officials. They receive this land as a form of compensation for their position and it is utilized for public purposes and to generate additional income for the village [5]. As stated in Article 1 paragraph (6) of Minister of Home Affairs Regulation No. 1 of 2016 regarding Village Asset Management, village asset management encompasses the activities of planning, procuring, utilizing, disposing, transferring, administering, reporting, evaluating, guiding, utilizing, safeguarding, maintaining, supervising, and controlling village assets. Supervision is necessary to prevent particular groups from misusing village management and instead ensure that they contribute positively to the community. The issue of irregularities in the utilization of Village Land of Treasury continues to persist until 2023. For instance, in Madiun in 2022, village officials rented out Village Land of Treasury and kept the rental income for themselves instead of turning it over to the village treasury. Similarly, in Jogjakarta in 2023, there was a case of land mafia that resulted in demands for prison sentences and fines [6]. As for other legal facts, there is a land case, one of which is a village asset in Alas Tlogo, Grati sub-district, Pasuruan district, involving residents and the Navy. In this case the culprit was the village head. Then there was also a case of village treasury land in Bujur village, Pamekasan sub-district, where the village head made a swap that led to a mass carok event. Information from the new village head said that when there was a change of village head, the bengkok land and village treasury land were not also handed over to the new village head. This condition caused conflict because the old village head had mortgaged the village treasury land for a long period of time so that the land was still in pawn status when the new village head was replaced [7]. Therefore, stricter supervision of village officials in managing Village Land of Treasury is very necessary. Hence, it is imperative to implement more rigorous oversight of village officials in their management of Village Land of Treasury. Collaboration in the utilization of land and buildings with other parties is undertaken to maximize the functionality and outcomes of village assets and enhance local revenue. This research aims to address the issue of the supervision system for managing Village Land of Treasury in order to prevent any misuse of authority and optimize the management of Village Land of Treasury. The author is particularly interested in exploring the significance of the supervision system in maximizing the utilization of Village Land of Treasury for the purpose of promoting village development.

## II. LITERATURE REVIEW

### A. Village Land of Treasury

The local Treasury land refers to state-owned land that is allocated to villages for the purpose of serving the interests of the local community. Effectively overseeing the acquisition and advancement of rural public land is of utmost significance. In order to enhance the village's capacity to execute governmental functions, promote development, and particularly deliver services to the community, it is imperative to secure sufficient funds. One potential source of funding is the utilization of Village Land of Treasury [7] "Village Land" refers to the property owned by the village, specifically including submerged land, cemeteries, and titisara, as defined in Article 1 Number (10) of Minister of Home Affairs Regulation Number 4 2007 regarding Village Wealth Management Guidelines. In addition, according to the KBBI, the term "crooked land" refers to (1) land that is given as compensation (for village authorities, etc.) instead of a wage, and (2) land that is received (to be cultivated) in relation to the position held in an office [8].

### B. Village Development

According to Siagian (1994), Development can be defined as "a step or series of efforts to increase growth and change that is consciously planned and implemented by a nation, state and government", with the aim of achieving modernity in an effort to build the nation (nation building)". In this sense, development is not only seen as economic growth alone but also as a process that involves broader changes in society and government [9]. Improving the welfare and quality of life for village people and raising village income are the goals of village land management. Part of the village riches, village land must be managed and used as much as possible for the benefit of the community and the advancement of village community services and government administration [10].

## III. METHOD

The author's research employs normative research methodology, which centers on the examination of relevant legal standards. The acquisition of reference sources is accomplished through the bibliographic approach, which entails the exploration and evaluation of material that is pertinent to the study subject. This study employs a descriptive methodology with a normative legal approach, focusing on the analysis of relevant laws and regulations. The objective is to offer a comprehensive and organized overview of the oversight system in the management of Village Land of Treasury. Primary and secondary materials are used as references for library methods. Primary materials include official legal documents such as laws, government regulations, ministerial instructions, and court decisions relating to the management and supervision of Village Land of Treasury. Secondary materials include analysis of scientific literature, academic journals, books, research reports, and case studies relevant to this topic. The author also considers various expert opinions and legal interpretations contained in these secondary sources.

This approach allows the author to comprehensively and systematically analyze how the monitoring system for Village Land of Treasury management can be optimized to prevent irregularities and support village development. By analyzing data from various legal sources and scientific literature, the author can identify weaknesses in the existing supervisory system and propose law-based solutions to improve them. In addition, this research also evaluates the roles and responsibilities of various parties involved in managing Village Land of Treasury, including the village government, village consultative body, and local communities, to ensure transparent, accountable, and sustainable management of village assets.

#### IV. RESULT AND DISCUSSION

##### *A. Village Land of Treasury Management Monitoring System Process*

The use of land is only enjoyed by one party or certain individuals or in cases where sub-district officials misuse Village Land of Treasury, and this is a sad incident because the misuse of Village Land of Treasury is only used for personal economic interests, not for the economic prosperity of the community. The village regulations contained in the village government administration statement explain that the BPD (Regional Consultative Body) carries out the supervisory function of the village head's performance. Supervision measures are systematic efforts in the following cases:

- 1) *application of performance based on standards for achievement.*
- 2) *as a comparison in actual performance with predetermined standards.*
- 3) *designing an information feedback system.*
- 4) *to implement, there has been a deviation*
- 5) *efforts to take corrective action to ensure that the use of government resources is carried out effectively and efficiently to achieve the government's objectives.*

Apart from the Village Revenue and Expenditure Budget (APBDes), another source of funds that can be obtained is from Village Assets. Village Asset Management produces village funds, which must be monitored to avoid irregularities in the use of funds. Village communities have a role in this supervision so that the use of funds can have a positive impact on village welfare and development. The village government must act accountably and transparently in administering government so that the role of the Village Consultative Body (BPD) as a supervisor can be carried out effectively [11].

The supervision process in the management of Village Land of Treasury is regulated in detail in Article 46 of the Minister of Home Affairs Regulation No. 1 of 2016, which emphasizes the importance of cooperation between the Minister, the Director General of Village Government Development, the Governor, the Regent/Mayor, and the District Head in carrying out the guidance and supervision functions. Optimizing the monitoring system is essential because it involves various vertical parties who must work together to improve community welfare and support the growth of original village income. Apart from that, managing Village Land of Treasury can also have a positive impact by creating jobs, both through development projects and renting land to village residents. The ban on transfer, save for exchange for public and national interests or capital participation in Village-Owned Enterprises (BUMDes), must be respected even though village land is meant for public uses and village development. Thus, in compliance with Articles 10 and 11 of Permendagri No. 1 of 2016, as well as Articles 25 and 32, which forbid the transfer of village land except in specific circumstances that have been established, the right to use Village Land of Treasury must be directed to support the implementation of village government, public and national interests [5].

The village government had certain legal authority to manage the land in compliance with the law, thus after discussion, the Sumberagung village government sent a warning letter to the community that used the Village Land of Treasury to clarify that the village government had the full and actual right to use the land. The village authority sets the requirement of using the Village Land of Treasury. Because Village Land of Treasury outlines the rights, obligations, and restrictions of both the user and the village government, and because it can be used as legal proof if one of the parties breaks the terms of the agreement, it is used with a letter of agreement [12]. The existence of an agreement between one party and another party is included in monitoring efforts to anticipate fraud in the process of managing village assets, and the agreement can maximize the authority of the village head so that the management of Village Land of Treasury runs in accordance with legal procedures. Agreements can be used as evidence in the process of forming an agreement, but strengthening the truth and legal certainty related to this evidence can be done through legalizing private letters, and this needs to involve the role of a notary as an authorized official, as based on the legal provisions of Article 15 paragraph (2) letter (a) of Law Number 2 of 2014 concerning Amendments to Law Number 30 of 2004 concerning the Position of Notaries, that a notary has the authority to certify signatures and determine the certainty of the date of the letter underhand [13]. The study by Raden Handiriono and Desi Hidayati Putri about the transfer of Village Land of Treasury rights explains another case. An educational foundation received the Village Land of Treasury in this instance. Still, the land transfer with regard to land use was carried out independently of the settlement between the educational

foundation and the local authority. Thus, the purpose of management, management term, rights and obligations of the parties involved in the administration of Village Land of Treasury are not well defined [14].

Village Land of Treasury Management needs to pay attention to safeguarding its assets by registering and certifying the land with the Right to Use in the name of the Village Government. This registration is carried out to ensure legal certainty, with the original certificate kept by the Regency/City Regional Government and a photocopy of the certificate given to the relevant Village Government. Legal provisions related to the process of securing village assets are regulated in the Joint Decree of the Minister of Home Affairs and the Minister of State for Agrarian Affairs/Head of the National Land Agency Number 157 of 1997 and Number 2 of 1997. Evaluation and monitoring are needed to manage village assets. Village governments need to go to the field actively and hold regular and regular deliberations to ensure that the asset management process occurs clearly and in detail [15]. Village Land of Treasury Management must also follow established procedures. If a third party wants to use the Village Land of Treasury, they must submit a request for permission to the Village Head. The Village Head and Village Apparatus will hold an outreach meeting with the local community and BPD to discuss the permit. After the community agrees, the Village Government will submit a permit to the Regent. The Village Consultative Body is also responsible for supervising the performance of the village head in accordance with Article 55 of Law No. 1 of 2014 [16].

Management of village assets requires the allocation of funds to be thoroughly monitored to prevent misuse. Socialization for village heads and the use of competent consultants are needed to optimize the allocation of village funds. Community figures such as Kyai and Ulama have an important role in monitoring the use of village funds and village economic development through BUMDes [17]. The role of the Village Consultative Body (BPD) in managing village assets is very significant. In the planning stage, the BPD plays an active role in hamlet and village deliberations, bridging existing interests and providing direction for optimizing village development planning. At the procurement stage, the BPD acts as a supervisor to ensure the process runs smoothly and prevent potential fraud by confirming and supervising the village government. On the other hand, in the administration and transfer stages, the BPD coordinates and confirms with the village asset management to ensure the process runs well aligns interests, and minimizes the risk of errors or deviations [11]. In managing village finances, at the central level, there is the Financial Finance Agency (BPK) and the Financial and Development Supervisory Agency (BPKP). These two institutions aim to supervise village finances, ensuring the implementation of the Village Law according to procedures. This is regulated in Presidential Regulation Number 192 of 2014. Village financial management has a significant impact on the village's original income and development, which is part of efforts to realize Good Village Governance[18].

### *B. Optimizing the use of Village Land of Treasury in realizing Village Development*

Law no. 6 of 2014 illustrates that village government currently integrates two main functions, namely self-governing community and local self-government. A self-governing community refers to a village that has the authority to govern its territory based on genuine autonomy, not on a grant from the central government. This concept is combined with independent regional government so that villages have authority and a position comparable to other autonomous regions, have the opportunity and right to carry out self-development and reduce backwardness by paying attention to local values that are in accordance with village needs and initiatives. current village community [5]. Article 3 of the Minister of Home Affairs Regulation Number 01 of 2016 states that the optimization of village asset management must be based on several principles, such as functional principles, legal certainty, transparency, efficiency, accountability, and certainty of value. The implementation of regional autonomy policies is very dependent on village autonomy, which gives villages the authority to achieve independence and prosperity for their communities, including efforts to increase village income through exploiting local potential. The enactment of regional regulations related to the implementation of village autonomy is hoped to encourage the empowerment of village communities and the creation of independent village development and prosperous communities. The implementation of the village autonomy policy not only provides authority but also becomes a basis for strengthening village independence and prosperity [19]. Efforts to optimize the use of regional assets have a significant impact on asset inventory and identification. This shows that optimizing asset utilization has the potential to increase the village's original income through an inventory and identification process carried out using a good system. This statement also emphasizes that to increase Village Original Income (PADes), professional village asset management is needed to be able to utilize the potential of village assets optimally [20].

The village head has a number of authorities related to land management, which are regulated in Article 26 paragraph (2), including managing village finances and assets, developing village income sources, and coordinating village development with community participation. This authority has a close relationship with the management of Village Land of Treasury. Therefore, the village head is expected to not only manage village assets but also be committed to developing Village Land of Treasury for village development. To support optimal productivity and results from the village head's authority, the Minister of Home Affairs issued Instruction Number 22 of 1996 concerning the Procurement, Management, and Development of Village Land of Treasury. Several steps that can be taken include self-management by the village government, a profit-sharing system with third

parties, renting premises, cooperating with village government institutions, and taking other steps that are appropriate to the context of the village government [14]. Pusporenggo Village Government has tried to manage Village Land of Treasury to boost its productivity and usefulness based on study by Fajar Wirawan and colleagues. One action made is the establishment of a Village Land of Treasury rental auction committee, which is backed by Pusporenggo Village Regulation Number 06 of 2019. The job of drafting the rental agreement between the renter and the village administration falls to the auction committee. The management of village land of Treasury is done via auction with a one-year rental term. As part of the auction process, the Village Head, who has the right to win the auction and pay the rent up front, sets the maximum price that surpasses the basic price. This study also recommends law enforcement and preventive actions, such as punishing rent defaulters and doing education on relevant rules to avoid misinterpretations about how to use Village Land of Treasury [16]. Regarding the realization of prosperity and land for justice, land direction and policies are based on four (four) principles: 1. Land can improve the order of social life with justice in relation to use and control and land ownership; 2. Land can make a real contribution to increasing welfare and creating new sources of welfare for society; 3. Land must make a real contribution in creating a harmonious order of life by solving problems. 4; land can really contribute to ensuring the sustainability of the social system of the Indonesian nation and state by providing the widest possible access for future generations to economic resources, as well as the implementation of a management system that will no longer give rise to disputes and conflicts in the future [21].

The process of identifying land to prepare a master plan is an integral part of village asset management planning. For example, when Village Land of Treasury is strategically located near a highway, the village government is expected to be able to utilize it by establishing an animal market or developing agricultural agro-tourism. This is an important strategy in optimizing land use for the benefit of development and welfare of village communities [22]. Suppose there are active rice fields and irrigation channels available. In that case, its use can be directed as a culinary café located in the middle of the rice fields, offering a visual experience and natural atmosphere. When a village wants to convert the land into a tourist village, the master plan planning must consider natural potential, the sustainability of agricultural functions, and the characteristics of each planned tourist attraction [23]. The development of natural potential can be increased by improving the quality of plantations and agriculture by providing fertilizer assistance to increase soil fertility, providing adequate irrigation systems, and providing superior seeds for plants [24]. Utilization of village assets through the BOT (build operate transfer) or Bangun Guna Serah model is a strategy where other parties use village land to build infrastructure such as buildings or facilities with facilities. During a certain period, the party can operate the infrastructure, and after that time ends, the land and infrastructure are returned to the village government. This BOT model is becoming a popular option for infrastructure development and can be adopted by village governments in partnership with the private sector. Apart from reducing the impact of losses for the village government, this model can also reduce the burden on the village development budget, increase village assets, and make a positive contribution to the village treasury sustainably [25].

## V. CONCLUSION

Village Land of Treasury Management requires an effective monitoring system to achieve the goal of optimizing village wealth management. Giving direction and oversight of this administration requires close collaboration between the Minister, the Director General of Village Government Development, the Governor, the Regent/Mayor, and the District Head. To prevent irregularities, a management process that is clear, detailed, and in accordance with legal procedures is needed. The importance of legal certainty through an agreement between the tenant and the village government is also a step to ensure compliance and obedience in land use. In this case, supervision and implementation of the authority of the village head is the key to carrying out the management of Village Land of Treasury in accordance with applicable legal procedures. This process begins with a request for permission from the village head, followed by deliberations between village officials and the community to reach an agreement. Once an agreement is reached, the village head can apply for permission from the regent so that a third party can use the land.

Optimizing the use of Village Land of Treasury can be done through various methods, such as leasing land and buildings. Land can also be used for purposes such as animal markets, agro-tourism, and others. Villages with good natural potential can develop themselves into tourist villages by utilizing the surrounding land as support. In managing village assets, principles such as public interest, legal certainty, openness, efficiency, effectiveness, accountability, functionality and certainty of economic value must be taken into account. This aims to improve community welfare and local village income.

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