

ISSN : 2723-1968 ACLJ, Vol. 4, Issue 1, 2023

IMPLEMENTATION OF LAND AUCTION FOR KEBONHARJO VILLAGE: A **COMPARATIVE PERSPECTIVE**

Teddy Satrio Wicaksono^{1*}, Marisa Kurnianingsih², Arief Budiono³ ^{1*,2,3} Faculty of Law, University of Muhammadiyah Surakarta, Indonesia tdysatriow@gmail.com (corresponding)

Abstract: The purpose of this research is to find out the procedure for village treasury land lease agreements through an auction system and to find out the obstacles encountered in the auction process for village treasury land in Kebonharjo, Polanharjo District, Klaten Regency. This study uses an empirical approach method. The type of research used in this research is descriptive analysis with a comparative approach perspective. The results of this study concluded that the procedures for land lease agreements for treasury village in Kebonharjo Village, Polanharjo District, Klaten Regency were carried out through several stages, namely: (1) Forming an auction committee (2) Collecting data on village treasury land, (3) Disseminating information regarding the existence of village treasury land auction. (4) Informing the auction rules, (5) Selecting the auction winner and (6) Entering into a village treasury land lease agreement. The obstacle in the process of implementing the village treasury land auction held by the government of Kebonharjo Village, Polanharjo District, Klaten Regency was the lack of interest from the community who took part in and attended the auction being held. This is because most people already have privately cultivated land and not all of them work as farmers. So that not all residents want to participate and attend the auction held.

Keywords: Lease Agreement; Auction; Village Treasury Land.

I. INTRODUCTION

The village is a legal entity that is legally protected and has certain territorial boundaries, where within that area, villagers through village officials have the right and authority to regulate government and the interests of the local community which also guarantees various things including traditional rights adhered to in every village (Sugiman, 2018). The village government itself has wealth or often called village assets which are used to support the administration of its government (Sutaryo, 2016; Widiarto et al., 2023). Village assets are one of the village assets that can be managed by the village government for the welfare of the village community (Noer & Muchyidin, 2020; Shaleh et al., 2018). This is in accordance with the mandate of the Preamble to the 1945 Constitution which states that one of the goals of national development is to achieve general welfare (Kurnianingsih et al., 2022).

Village assets have the same meaning as village assets as referred to in various government regulations governing villages, although they are not limited to physical assets(Risnawati, 2017). Based on Law Number 6 of 2014 concerning Villages, it is explained *Teddy Satrio Wicaksono, et. al* pp. 31-42

E-ISSN: 2723-2476 ISSN: 2723-1968 ACLJ, Vol.4, Issue 1, 2023



that village assets are defined as village-owned goods originating from the village's original wealth, purchased or obtained at the expense of the Village Revenue and Expenditure Budget or obtaining other legal rights (Dewi et al., 2018). Village asset management itself is not just about administrative management, but more about how to increase efficiency, effectiveness and create added value in managing assets (Esfandiari & Al-Fatih, 2020). Therefore, the scope of managing village assets includes planning needs and budgeting; procurement; use; utilization; security and maintenance; evaluation; deletion; handover; administration; coaching; supervision, and control (Widiarto et al., 2023). The process is a more detailed logistical cycle based on a consideration of the need to adapt to the treasury cycle in a broader context(Hasfi et al., 2013).

Village assets have various forms and do not have similarities between one village and another. As explained in Article 76 paragraph (1) of Law Number 6 of 2014 states that "Village assets can be in the form of village treasury land, communal land, village markets, animal markets, boat moorings, village buildings, fish auctions, auctions of agricultural products, forest belonging to the village, springs belonging to the village, public baths, and other assets belonging to the village"(Undang-Undang Nomor 6 Tahun 2014 tentang Desa, 2014). Therefore, the village needs to recognize existing assets to create an independent village, meaning that the village can utilize and utilize all its assets for the welfare of its citizens(Nurcholis, 2011). This is in line with Article 77 of Law Number 6 of 2014 concerning Villages which states that "village treasury land should be a village asset and managed by the village for public, functional, legal certainty, openness, efficiency, effectiveness, accountability, certainty of economic value, and for the welfare of the standard of living of the village community and increasing village income."(Undang-Undang Nomor 6 Tahun 2014 tentang Desa, 2014)

One form of utilization of village treasury land is by leasing it to other parties whose funds are used to acquire village heads or known as bengkok land (Ridwan, 2002). Bengkok land, also known as the Village's asset, is a possession owned by the Village in the form of land that has been certified in the name of the Village government (R. Zainul Musthofa & Siti Aminah, 2021). Bengkok land is not allowed to relinquish ownership rights to other parties (traded) without the consent of all villagers, including even the village head or village apparatus, except for public purposes. However, bengkok land may be leased to those who are given management rights, namely the village head and village officials. So that means, the village head cannot own the bengkok land but can rent it. In practice, the utilization of village treasury land leases is usually carried out through an auction system.

Auction is a form of sale of goods in public led by an auctioneer by means of bidding prices openly, verbally and in ascending or descending or descending ways and/or in writing and closed which is preceded by an announcement of an auction(Mantayborbir & Jauhari, 2003), based on Regulation of the Minister of Finance Number 150/PMK .06/2007 article 1 paragraph 1 concerning Amendments to the Regulation of the Minister of Finance Number 40/PMK.07/2006 concerning Guidelines for Implementation of Auctions, it is stated that an auction is the sale of goods open to the public with an increasing written and/or verbal price offer or decreases to reach the highest price preceded by an auction announcement(Peraturan Menteri Keuangan Nomor 150/PMK.06/2007 pasal 1 ayat 1 tentang Perubahan Atas Peraturan

ACLJ, Vol. 4, Issue 1, 2023

Teddy Satrio Wicaksono, et al pp. 31-42

Menteri Keuangan Nomor 40/PMK.07/2006 tentang Petunjuk Pelaksanaan Lelang, 2007). According to Tista, auction is defined as a way of selling goods in public which is carried out by or the auction system in front of auction officials by way of establishing competitive prices through open/oral or closed/written price bidding which is preceded by an auction announcement(Tista, 2013). In carrying out the auction, there are 5 principles, namely the principle of openness, the principle of justice, the principle of legal certainty, the principle of efficiency and the principle of accountability (Siregar, 2022). The explanation of each auction principle is as follows:

1. Principle of Openness

The principle of openness requires that all levels of society are aware of the planned auction and have the same opportunity to participate in the auction as long as it is not prohibited by law. Therefore, every auction must be preceded by an announcement of the auction (Nugroho, 2018).

2. The Principle of Justice

The principle of justice implies that in the process of implementing an auction, it must be able to fulfill a sense of justice proportionally to each interested party. This principle is to prevent the Auction Officials from taking sides with certain bidders or taking sides only with the interests of the seller. Especially in the implementation of auction execution, the seller may not arbitrarily determine the limit value which results in the loss of the executed party. Especially in the implementation of auction execution, the seller may not arbitrarily determine the limit value which results in the loss of the executed party.

3. Principle of Legal Certainty

The principle of legal certainty requires that an auction that has been carried out guarantees legal protection for parties with an interest in the implementation of the auction. Each auction implementation is made by the Auction Officials Minutes of Auction which is an authentic deed. The Minutes of Auction are used by sellers/owners of goods, buyers and Auction Officials to defend and exercise their rights and obligations(Landina & Dkk, 2016).

4. Principle of Efficiency

The principle of efficiency will guarantee that the auction is carried out quickly and at a relatively low cost because the auction is carried out at a predetermined place and time and the buyer is approved at that time(Dianawati & Purnawan, 2017).

5. Principle of Accountability

The Principle of Accountability requires that auctions carried out by Auction Officials be accountable to all interested parties. The responsibilities of the Auction Officer include auction administration and auction money management (Mboeik, 2019).

The village treasury lease agreement which is carried out through an auction system usually begins with the formation of an auction committee (auctioneer) whose job is to arrange the auction. The auction committee offers the basic auction price to the auctioneers who are usually members of the village community. The decision to determine the winner of the auction is carried out by the auction committee which is marked by a hammer blow. After being declared the winner of the auction, an auctioneer is then asked to sign a land lease

Teddy Satrio Wicaksono, et. al pp. 31-42

E-ISSN: 2723-2476 ISSN: 2723-1968 ACLJ, Vol.4, Issue 1, 2023



agreement and pay the rental fee according to the price agreed in the auction. So that with the existence of a lease agreement made in writing, these things are legally binding on each other and are binding at the moment an agreement is reached regarding the main elements, namely goods and prices (Pohan & Hidayani, 2020).

As explained in article 1548 of the Civil Law Code regarding rental agreements, it is explained that "Lease is an agreement by which one party binds himself to provide the other party with the enjoyment of an item, for a certain time with the payment of a certain price (Kitab Undang-Undang Hukum Perdata, n.d.). The agreement itself is an event where someone promises to someone else or where they promise each other to do something (Kumalasari & Ningsih, 2018; Prasetyo, 2017). According to Noer & Muchyidin, an agreement is a form of agreement from two or more parties, who mutually promise to bind themselves to do something. Therefore, this agreement is very important, so that in practice it should always be made in written form so that it has legal force and legal certainty in entering into an agreement (Noer & Muchyidin, 2020).

Kebonharjo Village, Polanharjo District, Klaten Regency is one of the villages that manages its village assets by leasing to the community. In carrying out the leasing process for village treasury land, it is carried out through an auction system, where the auction winner then enters into a written agreement signed by both parties, namely the winning bidder as the tenant and the village government or village apartur who acts as the lessor. The purpose of the existence of a lease agreement is to bind the parties, namely the village government as the owner of the object of the agreement to the other party who is given an enjoyment of the object being leased, for a certain period of time and with the payment of a rental price that has been agreed beforehand. However, in implementing the auction system which was carried out in Kebonharjo Village, Polanharjo District, Klaten Regency, it was not able to run smoothly. This is indicated by the lack of public interest in attending and participating in auctions organized by the local village government.

Based on the background above, the implementation of the lease of treasury land for Kebonharjo Village, Polanharjo District, Klaten Regency through an auction system aims to provide the principle of justice to all people. Despite the fact that the community is less interested in attending and participating in auctions organized by the local village government. Therefore, the researcher is interested in conducting an in-depth study of the implementation of the land auction for the treasury of Kebonharjo Village, Polanharjo District, Klaten Regency. The purpose of this study is to find out the procedure for village treasury land lease agreements through an auction system and to find out the obstacles encountered in the auction process for village treasury land in Kebonharjo, Polanharjo District, Klaten Regency.

II. RESEARCH METHOD

This study uses an empirical approach, a legal research method that serves to see the law in its real sense and examines how the law works in the village treasury land lease agreement (Dimyati & Wardiono, 2004). The type of research used in this research is descriptive analysis (Al-Fatih & Siboy, 2021). Descriptive is research that provides data as accurately as possible about humans, conditions or other symptoms. The term analysis implies grouping, connecting and comparing as well as using aspects regarding the implementation of village treasury land



ACLJ, Vol. 4, Issue 1, 2023

lease agreements, as well as fulfillment of aspects of justice in village treasury land lease agreements between the village government and the community. The data in this study consisted of primary data and secondary data. The primary data was obtained directly by the researcher through interviews with related parties, namely the Kebonharjo Village apartment, Polanharjo District, Klaten Regency, who served as the organizer of the village treasury land auction. Meanwhile, secondary data was obtained through library research. Data collection methods used in this study were interviews, field studies and literature studies. Then the data analysis method used by researchers is a qualitative analysis method.

III. RESULTS AND DISCUSSION

1. The procedure for leasing land for the treasury of Kebonharjo Village, Polanharjo District, Klaten Regency through an auction system

One of the duties of the village government as stipulated in Law Number 6 of 2014 concerning Villages is administration of government, implementation of development, community development, and community empowerment. Therefore, to carry out this task, the village government must be able to manage and empower various kinds of wealth and village potentials for the sake of realizing justice and general welfare of the community (Soleh, 2017). The management of village assets or assets is carried out in various ways, one of which is through leasing village treasury land.

Leasing village treasury land is a form of management of village assets or wealth which is carried out by leasing village treasury land to the people who live in the village area. Based on the results of an interview with one of the local village officials who served as a confinement officer for village treasury land auctions, it was found that the procedures for village treasury land lease agreements in Kebonharjo Village, Polanharjo District, Klaten Regency, were as follows:

As for the procedure, first we form an auction committee, then the auction committee will later record which treasury land has been returned or has been worked on, then we announce to the public that there will be an auction either via WhatsApp, written announcements or invitations sent to the RT/RW. After that, we first convey the rules of the auction to the participants. So, if we have conveyed that, we will start making bids starting from the minimum initial price, for example, the price is 2 million rupiah, so we will auction it off until we reach the final bidding price from the participants. For example, later it's final or no one dares to bid, we knock on the gavel as a sign of completion. If you have agreed, later we will give the auction winners a maximum of 1 week to make rental payments. If within a week the auction winner cannot fulfill the payment of the rent, we will offer it to someone else (Aristina, 30 years old).

Normally everything sells, but if for example there is a paddy field that doesn't sell, we usually offer it to individuals, so later on the land that doesn't sell in the auction process we offer it individually (Aristina, 30 years old).

Based on the results of an interview with Aristina (30 years), one of the Kebonharjo village officials, Polanharjo District, Klaten Regency, it is known that during the implementation of the process of leasing the village treasury land of Kebonharjo village, Polanharjo District, Klaten Regency was carried out through an auction process. The auction E-ISSN: 2723-2476 ISSN: 2723-1968 ACLJ, Vol.4, Issue 1, 2023



process itself begins with forming an auction committee, re-collecting data on village treasury land that has been returned or has been worked on, making announcements to the public both electronically and in print. Then before the auction process begins, the committee first conveys the auction rules to the auction participants.

Furthermore, the auction committee gives initial bids to bidders until a winner is found. After being declared the winner of the auction, the winner of the auction is then given a maximum of 1 week to make rental payments and if within that week the auction winner cannot fulfill the payment of the rent, the village treasury land will be offered to someone else. In addition, based on the results of the interviews it is also known that if an agreement is not reached during the auction process, a lease offer will be made to an individual. Furthermore, as one of the proofs that binds both parties, a letter of agreement for renting village treasury land is written. As in the following interview results.

There is, mas, there is a letter of agreement, usually it is signed by the auction winner, the village head and witnesses from each party (Aristina, 30 years old).

Based on the results of the interview above, it is known that the implementation of the lease of land for the village treasury of Kebonharjo Village, Polanharjo District, Klaten Regency also made a land lease agreement letter as written evidence binding both parties. This is in line with the principle of legal certainty in the auction process which requires that the auction that has been carried out guarantees legal protection for parties interested in the implementation of the auction. Each auction implementation is made by the Auction Officials Minutes of Auction which is an authentic deed. The Minutes of Auction are used by sellers/owners of goods, buyers and Auction Officials to defend and exercise their rights and obligations (Zaki, 2016). The contents of the letter of lease agreement for land treasury in Kebonharjo Village, Polanharjo District, Klaten Regency are as follows:

- a. The first party on behalf of the Kebonharjo village government leases out to the second party the village treasury land as follows: SPL Kadus I No. Plot 71 area of 0.0850 Ha
- b. The lease is for 1 year starting from 01 January 2022 to 31 December 2022
- c. The annual rental price is Rp. 2.000.000,- (Two million rupiah)
- d. During the lease, the second party is obliged to maintain the condition of the land so that it remains in good condition until it is returned to the village in the condition it was before the lease.
- e. If one of the parties is unable to attend, it will still be continued by the heir/substitute official.

Leasing village treasury land is the use of village property by other parties within a predetermined period of time and receiving an agreed price. The object for rent in this case is land whose rights status belongs to the Village Government. The purpose of renting village treasury land itself is that the land belongs to the village which has not been or is not used in its main tasks and also prevents unauthorized use by other parties (Hutomo, 2021). Based on the results of the research above, it can be concluded that in the implementation of the process of leasing the treasury land of Kebonharjo Village, Polanharjo District, Klaten Regency is carried out through several procedures, namely:

a. Establish an auction committee



ISSN : 2723-1968 ACLJ, Vol. 4, Issue 1, 2023

- b. Collect data on village treasury land
- Disseminate information regarding village treasury land auctions c.
- Inform the rules of the auction d.
- Selecting the auction winner
- Enter into village treasury land lease agreements. f.

In addition, based on the research results it is also known that if there is a default, the law is tasked with providing compensation through the legal subject contained in the agreement in terms of being obliged to perform, to other legal subjects contained in the agreement in terms of their rights to achievement. Based on the results of the interviews, it is known that during the implementation of the lease agreement on village treasury land in Kebonharjo Village, Polanharjo District, Klaten Regency, there has never been a default. However, in the event of a default, the legal responsibilities of the parties are as follows:

If in fact there has never been a default, then yes, if for example there is a problem that is not in accordance with the agreement, it is usually resolved amicably. So for example, for example, in the agreement there is a stipulation that the tenant must return the land to the condition it was before it was rented out. So, for example, previously it was in the form of a paddy field for rice, but the tenant used it for crops, for example cucumbers or bramabang, right? It has to be made like canals, right? if when the time runs out but the land is still like that we usually "arrange" it in Javanese terms, so that it is leveled first or asked to be tractored first, that's it. So that the next renter doesn't feel disadvantaged because they have to spend more money. (Aristina, 30 years old)

Based on the results of an interview with Ms. Aristina (30 years) as an auction management officer in Kebonharjo Village, Polanharjo District, Klaten Regency, it is known that basically the village treasury lease agreement that has been made so far has never had a default. However, if a default occurs, the effort to solve the problem is by way of kinship where the lessee is asked to carry out his responsibilities as written in the agreement, namely "During the lease the second party must maintain the condition of the land so that it remains in good condition until it is returned to the village in good condition." as before rented condition. So it can be concluded that it is legal responsibility if one of the parties commits a default, namely returning the land in good condition as before it was rented out because this is one of the risks and responsibilities of the previously agreed agreement (Darsono & Khotama, 2017).

An agreement has at least one right or one obligation, an agreement can result in one or several engagements, depending on the type of agreement. If the agreed agreement is violated, then it can be said that there has been a default, because there is a contractual relationship between the party causing the loss and the party suffering the loss (Apriliady et al., 2020). However, if no contractual relationship is found between the party causing the loss and the party suffering the loss, it can be said that an unlawful act has occurred (onrechtmatigedaad) (Abidin & Kahpi, 2021). Default and its legal consequences have been agreed upon since the agreement was made, but certain events or circumstances that are outside the will of the parties also do not rarely occur. As for some of the legal consequences of default in an agreement,

ACLJ, Vol.4, Issue 1, 2023



namely cancellation of the agreement, payment of compensation, transfer of risk, and payment of court fees (Sirait, 2020).

2. Obstacles encountered in the process of leasing the treasury land of Kebonharjo Village, Polanharjo District, Klaten Regency through an auction system

In general, the purpose of developing village potential is to encourage the realization of village/kelurahan community independence through developing superior potential and institutional strengthening and community empowerment (Soleh, 2017). In an effort to achieve the government's goal of creating an independent village, several things that really need to be developed and carried out are prioritizing development in terms of improving facilities and infrastructure, improving laws and regulations regarding land ownership and control in rural areas, increasing community participation in development and improving environmental pollution. life and natural resources, as well as the accessibility of natural resources. Based on the results of the research, it is known that the process of leasing land for treasury in Kebonharjo Village, Polanharjo District, Klaten Regency through an auction system is inseparable from the constraints or problems encountered. The obstacles or problems encountered in the process of leasing land for the treasury of Kebonharjo Village, Polanharjo District, Klaten Regency through an auction system are as follows:

"As for the obstacles, it seems that the people are not very interested, bro, so only a few took part in the auction, even though our population is in the thousands. But because some already have private land and not all of them work as farmers, those who attend the auction can't be maximal" (Aristina, 30 years).

"Yes, right before the auction process takes place, we provide information to the public regarding the availability of the auction either through WhatsApp, written announcements or invitations sent to the RT/RW" (Aristina, 30 years old).

Based on the results of the interviews above, it is known that one of the obstacles in the process of implementing the village treasury land auction held by the government of Kebonharjo Village, Polanharjo District, Klaten Regency is the lack of interest from the community who took part in and attended the auction being held. This is because most people already have privately cultivated land and not all of them work as farmers. So that not all residents want to participate and attend the auction held. Even though before the auction process was held, the auction committee had provided information to the public regarding the holding of the auction, either through WhatsApp, written announcements or invitations sent to the RT/RW. According to Aristina (30 years) one of the village officials in Kebonharjo, Polanharjo District, Klaten Regency. One of the reasons why the auction was still being held despite the community's interest in being able to take part in the village treasury land auction, is as follows:

"The reason is so that it is fair, so that all people have the same right to rent village treasury land" (Aristina, 30 years old).



ISSN : 2723-1968 ACLJ, Vol. 4, Issue 1, 2023

Based on the interview results above, it is known that one of the reasons why the auction is still being held despite the public's interest in being able to take part in the village treasury land auction is that there is justice because all communities have the same right to rent and utilize village treasury land in Kebonharjo Village, Polanharjo District, Polanharjo District. Klaten. This is in line with the principle of fairness in auctions which implies that in the process of implementing an auction, a sense of justice must be fulfilled proportionally to each interested party. This principle is to prevent the Auction Officials from taking sides with certain bidders or taking sides only with the interests of the seller. Especially in the implementation of auction execution, the seller may not arbitrarily determine the limit value which results in the loss of the executed party. Especially in the implementation of auction execution, the seller may not arbitrarily determine the limit value which results in the loss of the executed party (Yuningsih, 2022).

The results of the study found that the obstacles encountered in the process of renting treasury land for Kebonharjo Village, Polanharjo District, Klaten Regency were the lack of public interest in being able to participate in village treasury land auctions so that the implementation of village potential development could run smoothly, effectively and efficiently. Ahmad soleh explained that there are several steps that need to be taken so that the implementation of village potential development can run smoothly, effectively and efficiently and in accordance with the existing potential and community needs. These steps include:

- Conduct initial data collection and study of available potential data to determine a. objects that can be developed.
- Conduct a field survey to collect data that will be used as material in mapping the potential and problems as well as the facilitation that will be implemented.
- c. Conduct assessments through tabulation and analysis of the collected data using the established analytical methods.
- d. Determine the priority scale of the potential to be developed based on the needs, costs and benefits of development results.
- e. Formulate a design or strategic plan that is oriented towards community empowerment to "develop an independent village based on rural areas" based on real conditions on the ground.
- f. Implement the design or strategic plan that has been produced(Soleh, 2017).

In addition, in developing village potential, it is necessary to involve community participation proportionally. This is necessary so that each development program gets full support from the community, starting from data collection, assessment, project work, utilization to maintenance. By developing community participation, development will be more effective and efficient because the community will be more responsible for the sustainability of development, they feel they own every outcome of village development. To support the implementation of village potential development above, it can be done in several ways including (Soleh, 2017):

Conduct socialization on potential development through village meetings attended by village officials, Village Consultative Body, Village Community

ACLJ, Vol.4, Issue 1, 2023



Empowerment Institutions, Rukun Warga (RW) leaders, Rukun Tetangga (RT) leaders, village institutions and community leaders. Where in this socialization it is necessary to convey the intention of developing village potential, the steps that need to be taken, and the duties and roles of each.

- b. Collect data on village potential and community needs by each RT, then collect them in RW meetings to be sent to the village government.
- c. Collect and record village potential and community needs from each RT/RW as well as input from institutions.
- d. Conduct village meetings to formulate village potential to be developed based on the needs, costs and benefits of the development results.
- e. Each development team conducts field surveys and assessments to formulate development priority scales so that they can actually be implemented effectively and efficiently.
- f. Presenting the results of surveys and assessments in village meetings to carry out the implementation of village potential development carried out by a team formed in village meetings involving the community.

IV. CONCLUSION

The results of this study concluded that the implementation of the auction for treasury land in Kebonharjo Village, Polanharjo District, Klaten Regency was carried out through several stages, namely: (1) Forming an auction committee (2) Collecting data on village treasury land, (3) Disseminating information about the existence of an auction ground the village treasury. (4) Informing the auction rules, (5) Selecting the auction winner and (6) Entering into a village treasury land lease agreement. The obstacle in the process of implementing the village treasury land auction held by the government of Kebonharjo Village, Polanharjo District, Klaten Regency was the lack of interest from the community who took part in and attended the auction being held. This is because most people already have privately cultivated land and not all of them work as farmers. So that not all residents want to participate and attend the auction held.

REFERENCES

- Abidin, M., & Kahpi, A. (2021). Penerapan Batas-Batas Wanprestasi Dan Perbuatan Melawan Hukum Dalam Suatu Perikatan. *Alauddin Law Development Journal (ALDEV)*, 3(2), 258.
- Al-Fatih, S., & Siboy, A. (2021). *Menulis Artikel Karya Ilmiah Hukum di Jurnal Nasional dan Internasional Bereputasi*. Inteligensia Media.
- Apriliady, A. F., Bayuni, E. M., & Yunus, M. (2020). Analisis Ta'widh terhadap Proses Penyelesaian Wanprestasi Barang Hilang di PT. JNE Kota Bandung. *Prosiding Hukum Ekonomi Syariah*, 49. https://doi.org/10.29313/syariah.v0i0.19372
- Darsono, & Khotama, I. (2017). Pelaksanaan Perjanjian Sewa Tanah Kas Desa Dengan Sistem Lelang Di Desa Pabelan Kecamatan Kartasura Kabupaten Sukoharjo. Universitas Muhammadiyah Surakarta.
- Dewi, P. E. D. M., Saputra, K. A. K., & Prayudi, M. A. (2018). OPTIMALISASI PEMANFAATAN DAN PROFESIONALISME PENGELOLAAN ASET DESA



ACLJ, Vol. 4, Issue 1, 2023

- DALAM MENINGKATKAN PENDAPATAN ASLI DESA. *Jurnal Ilmiah Akuntansi*, 2(2). https://doi.org/10.23887/jia.v2i2.15634
- Dianawati, C. B., & Purnawan, A. (2017). Kajian Hukum Jaminan Hak Tanggungan Yang Dilelang Tanpa Proses Permohonan Lelang Eksekusi Ke Ketua Pengadilan Negeri. *Jurnal Akta*, 4(2), 125–132.
- Dimyati, K., & Wardiono, K. (2004). *Metode Penelitian Hukum*. Universitas Muhammadiyah Surakarta.
- Esfandiari, F., & Al-Fatih, S. (2020). Village Laws Dilemma: What Can the Village of Indonesia Do? *International Conference on Law Reform (INCLAR 2019)*, 121(Inclar 2019), 13–16. https://doi.org/10.2991/aebmr.k.200226.003
- Hasfi, N., Martoyo, & Haryono, D. (2013). Pengelolaan Barang Milik Daerah (Suatu Studi Pada Dinas Pendapatan, Pengelolaan Keuangan dan Aset Kabupaten Sintang). *Jurnal Tesis PMIS-UNTAN-PSIAN*, 1.
- Hutomo, I. R. (2021). Eksistensi Tanah Bengkok Pasca Pembentukan, Penghapusan, Penggabungan Desa Dan Perubahan Status Desa Menjadi Kelurahan Di Kabupaten Kendal. *J-PeHI: Jurnal Penelitian Hukum Indonesia*, 2(1), 2.
- Kitab Undang-Undang Hukum Perdata.
- Kumalasari, D., & Ningsih, D. W. (2018). SYARAT SAHNYA PERJANJIAN TENTANG CAKAP BERTINDAK DALAM HUKUM MENURUT PASAL 1320 AYAT (2) K.U.H.PERDATA. *Jurnal Pro Hukum : Jurnal Penelitian Bidang Hukum Universitas Gresik*, 7(2). https://doi.org/10.55129/jph.v7i2.725
- Kurnianingsih, M., Sartanto, A., & Sukirman, A. N. (2022). Penyelesaian Ganti Rugi Lahan Yang Terdampak Proyek Pembangunan Jalan Tol Solo Yogyakartadi Pengadilan Negeri Klaten. *The 15th University Research Colloqium 2022 Universitas Muhammadiyah Gombong*, 286.
- Landina, P. A. I., & Dkk. (2016). Pelaksanaan Lelang Atas Barang Milik Daerah Melalui Internet (E-AUCTION) Oleh Kantor Pelayanan Kekayaan Negara Dan Lelang (KPKNL). *Semarang Diponegoro Law Review*, 5(2), 7.
- Mantayborbir, S., & Jauhari, I. (2003). *Hukum Lelang Negara di Indonesia*. Pustaka Bangsa Press.
- Mboeik, M. C. (2019). ak Sempurna Yang Melekat Pada Pemenang Benda Tidak Bergerak. H. JURTAMA: Jurnal Kenotariatan Narotama, 1(2), 129.
- Noer, Z., & Muchyidin. (2020). Pemanfaatan Tanah Kas Desa Dalam Bentuk Perjanjian Sewa Menyewa. *Jurnal Pro Hukum: Jurnal Penelitian Bidang Hukum Universitas Gresik*, 9(2).
- Nugroho, P. D. (2018). PELAKSANAAN LELANG TERHADAP OBYEK YANG DIBEBANI HAK TANGGUNGAN DALAM RANGKA MEWUJUDKAN KEADILAN PARA PIHAK. *Rechtidee*, 13(2), 247–261. https://doi.org/10.21107/ri.v13i2.4070
- Nurcholis. (2011). Pertumbuhan dan Penyelenggaraan Pemerintahan Desa. Liberty.
- Peraturan Menteri Keuangan Nomor 150/PMK.06/2007 pasal 1 ayat 1 tentang Perubahan Atas Peraturan Menteri Keuangan Nomor 40/PMK.07/2006 tentang Petunjuk Pelaksanaan Lelang, Pub. L. No. 40/PMK06/2007 (2007).
- Undang-Undang Nomor 6 Tahun 2014 tentang Desa, (2014).
- Pohan, M. N., & Hidayani, S. (2020). Aspek Hukum Terhadap Wanprestasi Dalam Perjanjian

ACLJ, Vol.4, Issue 1, 2023



- Sewa Menyewa Menurut Kitab Undang-Undang Hukum Perdata. *Jurnal Perspektif Hukum*, *I*(1), 45–58. https://doi.org/https://doi.org/10.35447/jph.v1i1.89
- Prasetyo, H. (2017). PEMBAHARUAN HUKUM PERJANJIAN SPORTENTERTAINMENT BERBASIS NILAI KEADILAN (Studi Kasus Pada Petinju Profesional di Indonesia). *Jurnal Pembaharuan Hukum*, 4(1), 65. https://doi.org/10.26532/jph.v4i1.1645
- R. Zainul Musthofa, & Siti Aminah. (2021). Tinjauan Hukum Islam terhadap Sewa-menyewa (Ijarah) Tanah Kas Desa. *AL-MAQASHID: Journal of Economics and Islamic Business*, *I*(1), 41–62. https://doi.org/10.55352/maqashid.v1i1.172
- Ridwan, H. . (2002). Hukum Administrasi Negara. UII Press.
- Risnawati, D. (2017). Pengelolaan Aset Desa Dalam Upaya Meningkatkan Kesejahteraan Di Desa Krayan Bahagia Kecamatan Long Ikis Kabupaten Paser. *E-Journal Ilmu Pemerintahan*, 5(1), 199–212.
- Shaleh, K., Mulyati, Y., & Darrini, A. (2018). PEMBERDAYAAN BERBASIS ASET DESA: UPAYA PENCIPTAAN LAPANGAN KERJA BAGI MASYARAKAT DESA. *JURNAL AKUNTANSI, EKONOMI Dan MANAJEMEN BISNIS*, 6(2), 162–171. https://doi.org/10.30871/jaemb.v6i2.857
- Sirait, A. (2020). Asas Itikad Baik dalam Perjanjian Sewa-Menyewa Rumah Kantor. *Jurnal Analogi Hukum*, 2(2), 221–227.
- Siregar, R. J. (2022). Pelaksanaan Lelang Terhadap Penerapan Prinsip Keadilan Di Indonesia. *Visi Sosial Humaniora*, *3*(2), 189–197. https://doi.org/10.51622/vsh.v3i2.1116
- Soleh, A. (2017). Strategi Pengembangan Potensi Desa. *Jurnal Sungkai*, 5(1), 32–52.
- Sugiman. (2018). Pemerintah Desa. Binamulia Hukum, 7(1), 83.
- Sutaryo, S. (2016). Praktik Pengelolaan Aset Desa Di Pemerintahan Desa Provinsi Jawa Tengah. *AKRUAL: Jurnal Akuntansi*, 7(2), 153. https://doi.org/10.26740/jaj.v7n2.p140-162
- Tista, A. (2013). Perkembangan Sistem Lelang Di Indonesia. AL' ADL, 5(10), 48.
- Widiarto, A. E., Fadli, M., Rahmawan, T. I., Putra, M. D., Al-Fatih, S., & Wibowo, A. M. (2023). The drafting of village regulations concerning the management of agricultural water resources. *Journal of Community Service and Empowerment*, 4(1). https://doi.org/10.22219/jcse.v4i1.23906
- Yuningsih, D. (2022). Penerapan Asas Keadilan terhadap Penetapan Limit pada Proses Pelelangan Hak Tanggungan di Kantor Pelayanan Kekayaan Negara dan Lelang (KPKLP) Kota Kendari. *Halu Oleo: Legal Research*, 4(2), 149.
- Zaki, B. F. (2016). Kepastian Hukum Dalam Pelelangan Objek Hak Tanggungan Secara Online. *Fiat Justisia*, 10(2), 221.