



Implementation of Land Registration that Will Become Regional Government Assets at the Muko-Muko District Land Office

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Abstract

The new paradigm of regional autonomy and the increasing demands of the implementation of regional governments are demanded to be good in the management of regional property, such as land which is part of the management of regional wealth, then supervised and examined internally and externally, for accountability of implementation, for this it is necessary to register it on National Land Agency office. In this connection, it is necessary to review legally the implementation of land registration as a regional asset. The main issues in the discussion are about how the form of legal regulation of the registration of land assets of the local government in the Mukomuko District National Land Agency and how the implementation of the registration of government land assets at the Mukomuko District National Land Agency and how the legal consequences on the land assets of the Mukomuko Regional Government are not listed in the Mukomuko's National Land Office. The problem approach used is empirical juridical with data sources in the form of primary and secondary data. Analysis of the data that has been obtained using qualitative analysis so that it can be described in accordance with the legal facts. From the results of the research and discussion guided by the formulation of the research problem, obtained an illustration that the form of legal arrangements for the registration of local government assets, besides guiding the Basic Agrarian Law and provisions on land registration in general, it also refers to the provisions on state treasury, regulations regarding the management of state / regional property and technical guidelines for the implementation of regional property management. In the implementation of the registration, it can be said that the regional assets in the form of state / regional property in the form of land have been registered at the National Land Agency by first carrying out an inventory, the aim is to obtain legal certainty over the control of these assets, so that they are in accordance with their allotment and accountability for their use. As a result of the law not registered assets, resulting in the absence of legal certainty over it, so that the guarantee of its legal use is still weak.

Keywords: *Registration; Land and Local Government Assets*

Introduction

Land for the people of Indonesia is an important thing, because all activities in daily life depend on the land, it is also said that there is a religious magical relationship between humans and the land,

because humans from life to death are inseparable from the land. Rapid economic development also requires land in economic activities, such as buying and selling, renting, encumbering land rights which are used as collateral for loans due to the provision of credit, so that increasingly the need for a legal certainty guarantees for land rights.

In this connection, Article 33 paragraph (3) of the 1945 Constitution stipulates that "the earth, water and natural resources contained therein are controlled by the state and used as much as possible for the prosperity of the people." This means, that by the control of the earth, water and natural resources by the State, the equal distribution of management results over the earth, water and natural resources can be achieved.¹

The basic principle above, is then elaborated in Article 2 Paragraph (2) of Law Number 5 of 1960 concerning Basic Regulations on Agrarian Principles which later came to be called the Basic Agrarian Law, namely concerning the Right to Control Land from the State, which gave authority to:

- a. To regulate and administer the designation, use, supply and maintenance of Indonesian plants, water and space;
- b. Determine and regulate legal relations between people and the earth, water and space;
- c. Determine and regulate legal relationships between people and legal actions concerning the earth, water and space.

The content of the article states that the State's Right to Control does not place the State as the owner of the land, but gives authority to the state as the highest organization of the Indonesian people. It is nothing but intended to achieve the greatest prosperity of the people in the sense of nationality, welfare, and independence in society and the rule of law².

In the exercise of the State's Controlling Rights it is within the authority of the President as the mandate of the People's Consultative Assembly which is assisted by the Minister of Agraria and his apparatuses. According to Article 2 Paragraph (4) of the Basic Agrarian Law, the implementation of the right to control the state can be delegated to swantanra areas (provinces, regencies / municipalities, sub-districts and villages) even in a customary community that still has strong beliefs in their customary norms.

The above can be said, that the regional government, based on the strength of the Law, has the authority to control the state which is held and placed in the head of the region, and for the alliance of indigenous peoples, the right to control the state can be granted, as long as in the customary alliance there is still recognition of customary rights. from his alliance.³

In line with the statement above, the formal implementation of regional autonomy in Indonesia has been going on since the enactment of the 1945 Constitution. Where the regulation of regional autonomy lies in the Law⁴ governing regional governments that keep on changing, and finally the regulation is based on Law Number 23 of 2014. In accordance with the provisions of Article 27 Paragraph (4), then Law No.23 of 2014 adheres to the principle of broad autonomy, as stated in the explanation of numbers 1 which reads: "then Article 18 Paragraph (2) and Paragraph (5) of the 1945 Constitution of the Republic of Indonesia that the regional government has the authority to regulate and manage its own

¹ Hasni, 2008. Law on Spatial Planning and Land Use (In the Context of UUPA-UUPR-UUPLH). Jakarta: Rajawali Pers. hlm 14-15

² Mansour Fakhri, 2003. Land reform in villages and land use (in the context of UUPA-UUPR-UUPLH), Rajawali Press, Jakarta, pp. 14-15.

³ Ibid, p. 36

⁴ Law Number 1 of 1945; Law Number 22 Year 1948; Law Number 1 of 1975; Law Number 18 of 1965; Law Number 5 of 1974; Law Number 5 of 1979; Law Number 22 of 1999; Law Number 32 of 2004.

Government Affairs according to the principle of autonomy and assistance tasks and is given the widest possible autonomy. "

One aspect of regional government that must be carefully regulated is the problem of managing regional assets or assets. In Indonesia, the concept of Regional Asset or Property Management has been regulated in Government Regulation No. 38/2008 concerning Management of State / Regional Assets, as amended by Government Regulation No. 27/2014. Meanwhile, a technical picture of how regional assets are managed, The Minister of Home Affairs has issued Minister of Home Affairs Regulation Number 17 of 2007 concerning Technical Guidelines for the Management of Regional Property. As amended by Regulation of the Minister of Home Affairs Number 19 of 2016.

Regional property or assets are one of the important elements in the framework of government administration and services to the community⁵. For this reason, the government is required to manage regional assets in a professional, transparent, accountable, efficient and effective manner starting from the planning, distribution, and utilization and supervision stages.⁶ Until now there are still many local governments experiencing obstacles in managing assets because the recording of assets is always changing, either changing due to procurement (purchasing), changing due to write-off, even due to loss due to being stolen, removed, or there may be embezzlement. In addition, there are dead for assets such as trees and animals. Changes in these assets will result in changes in records from the planning process to the elimination and even destruction⁷.

One of the most difficult assets in its management is the land asset. Land is a vital government asset in government operations and services to the community. This is because regional land assets are of varying types with varying use status, so there is a lot of interest in these lands⁸. To administer the land of regional assets is not easy at the moment, because land which is controlled by the government is land that has fallen down and is controlled by the regional government and its documents are easy to trace and some are difficult to trace proof of ownership.⁹.

In Article 1 Paragraph (3) of the Republic of Indonesia Constitution Amendment III, it states that "The State of Indonesia is a State of Law". One of the principles of the rule of law is the guarantee of legal certainty, law order and legal protection, which contains the values of truth and justice, by providing guarantees and protections for the rights of citizens. This means, that to get a guarantee of legal certainty in the field of land, first of all requires the availability of written, complete and clear legal instruments, which are implemented consistently in accordance with the soul and contents of the provisions. In addition, in dealing with concrete cases, it is also necessary to carry out land registration, which allows the holders of land rights to be able to easily prove their rights.

In accordance with Minister of Agrarian Regulation No.9 of 1965 Concerning the Implementation of the Conversion of the Right to Control over State Land, Article 1, namely the Right to Control over State Land as referred to Government Regulation No.8 of 1953 granted to Departments, Directorates and Regions Swantantra areas prior to the enactment of this regulation as long as these lands are only used for the agencies themselves are converted into usufructuary rights, as referred to in the Basic Agrarian Law, which lasts for as long as the land is used for that purpose by the agency concerned. Furthermore, Article 5 above stipulates that if state lands as referred to in Article 4 of the Minister of

⁵M. Yusuf, 2010, Eight Steps of Regional Asset Management Towards the Best Regional Financial Management, Salemba Empat, Jakarta, hlm. 11

⁶Chabib Soleh and Heru Rochmansjah, 2010, Financial Management and Regional Assets: A Structural Approach Towards Good Governance. Printing Second Edition, Fokusmedia, Bandung, p. 167.

⁷M.yusuf, Op.Cit., P. 23.

⁸*Ibid.*, p. 11

⁹*Ibid.*, p. 59.

Agrarian Regulation No.9 of 1965 Concerning the Implementation of the Conversion of Control Rights over State Land,

Further regulation of the Minister of Agrarian Regulation No.9 of 1965 is the Minister of Agrarian Regulation No.1 of 1966 concerning the registration of usage rights and management rights. Article 1 of the Minister of Agrarian Regulation No. 1 of 1966 states that the use rights obtained by ministries, directorates and autonomous regions, and management rights as referred to in the Minister of Agrarian Regulation No. 9 of 1965 must be registered.

In the framework of providing legal certainty to holders of land rights, a certificate is granted, which is declared as a strong means of proof by Article 19 paragraph (1) of the Basic Agrarian Law. To follow up article 19 paragraph (1) of the Basic Agrarian Law, the government issued Government Regulation Number 10 of 1961 concerning Land Registration. In its development many problems have arisen and cannot be solved by Government Regulation No.10 of 1961, the government issued Government Regulation Number 24 of 1997 concerning Land Registration, promulgated in the State Gazette of the Republic of Indonesia Number 57 of 1997.¹⁰

According to Sri Soedewi Maschun Syofwan, that for the government it is very important to register the land assets that it has, this is related to land management efforts intended for development or utilization of land that can be exploited. With the registration of the land, then the third party can easily see what rights and burdens that exist or are attached to the parcels of land. Thus fulfilled the conditions regarding the announcement (*openbaarheid*), which can be maintained by anyone and can be transferred and others which is one of the principles attached to the rights that are material.¹¹

In accordance with the new paradigm of regional autonomy and the increasing demands of the implementation of local governments that want a clean government and good governance to realize good governance, local governments are demanded to be good in managing the wealth of the region, both in implementation of regional finances and the management of regional property, which are compiled in the Regional Government Financial Reports.

The regional government in the management of regional assets will be monitored and examined internally and externally, for accountability, one of which is by the Republic of Indonesia Supreme Audit Board (BPK RI), which will conduct compliance testing on the statutory provisions.

The Government of the Mukomuko Regency within the past 3 (three) years, in examinations conducted by the Republic of Indonesia Supreme Audit Board (BPK RI), always received a Fair opinion with an Exception (WDP). This illustrates that there are still weaknesses and problems in financial management and regional assets, one of which is in the management of assets in the form of land, namely the presence of several plots of land within the Mukomuko District Government that do not yet have certificates.

The absence of certificates for several plots of land belonging to the Mukomuko District Government, which are still in the form of SKT and / or plots of land that have no information, are matters that must be resolved immediately by the Mukomuko District Government, as is known, the certificate is a proof of land rights.¹² According to Boedi Harson, proof of land rights are the result of land registration activities. With the certificate, the plot of land can be known the certainty of the location of

¹⁰Supriadi, 2010, *Agrarian Law*, Sinar Grafika, Jakarta, p. 153.

¹¹Sri Soedewi Maschun Syofwan, 2005, *Civil Law: Land Rights Guarantee, Liberty*, Yogyakarta, p. 6

¹²Article 1 Number (20) Government Regulation Number 24 of 1997, certificate is proof of right as referred to in Article 19 Paragraph (2) Letter (c) of the LoGA for land rights, management rights, waqf land, ownership rights over housing units stacking and mortgages, each of which has been recorded in the relevant land.

the land, land boundaries, land area, buildings and types of plants on it, who is the right holder and the presence or absence of the rights of other parties. All that is needed to prevent future disputes.¹³

Likewise, the inventory of assets of the Mukomuko Regency Government and the prompt management of certificates for the assets of the Mukomuko Regency Government are absolutely necessary, if the certification of these assets is not completed, then the assets of the Mukomuko Regency Government will fall to third parties or the private sector and ultimately harm the Regional Government Mukomuko Regency. For this reason, the Mukomuko District Government always aims to obtain a Fair Opinion without Exception (WTP) in the evaluation of the Regional Financial and Asset Reports.

Result and Discussion

A. Local Government Assets Land Registration at the Muko-Muko District Land Agency Office

The Mukomuko District Government's Asset Land Registration Process refers to the Regulation of the Minister of Agrarian Affairs / Head of the National Land Agency Number 9 of 1999 concerning Procedures for Granting and Cancellation of State Land Rights and Management Rights. The same is true for applications for granting land rights in other countries (whether they are applications for granting of ownership rights, business use rights, building use rights, use rights on state land, management rights, and applications for recognition of land rights). Thus, the application for the Mukomuko District Government's Asset Land Registration, in the procedure for granting its rights are equally requested in writing, the difference being the delegation of authority over the granting of its rights.

As regulated in the Head of BPN Regulation No. 3 of 2012 concerning Amendments to the Head of BPN Regulation No. 1 of 2011 concerning the Delegation of the Authority to Grant Land Rights and Certain Land Registration Activities, stated that "All granting of Use Rights of government assets (both Central and Regional), except Management Rights, State Owned Enterprise Assets, and land embassies / diplomatic representatives of other countries become Authority of the Head of the Land Office".

At present assets in the form of land that are registered in the Field of Assets of the Mukomuko District Financial Board are Rp.50,858,148,140.00¹⁴ From the results of the audited there are still a lot of land assets of the Mukomuko District Government that have not been certified in the name of the local government. By providing guarantees and protections for the rights of citizens, then any Mukomuko District Government's ownership of land which is an asset or state asset, for any purpose there needs to be a legal basis for its rights, namely land rights granted by the competent official (in this case the National Land Agency).

If the land is used alone for purposes that are directly related to the implementation of governmental duties, then the right to land controlled by the Government of the Mukomuko Regency is the Right to Use. Meanwhile, if the land is not only used for the needs of the agencies themselves, it can also be granted with a right to a third party, such as the pattern of cooperation with a third party, then the right to land controlled by the Government of the Mukomuko Regency is Management Right.

Based on Article 33 Paragraph (3) of the 1945 Constitution of the Republic of Indonesia and Article 2 Paragraph (2) of Law Number 5 of 1960, the term "controlled" above does not mean that the

¹³Boedi Harson. 2005. Op.Cit. Page 71

¹⁴ Interview with Budiarto, ST, Head of Assets of the Mukonuko District Finance Agency, December 19, 2018. (Audited as of December 31, 2018)

Regional Government of Mukomuko Regency is the owner of the land. However, the granting of authority to the Mukomuko District Government to regulate the management of regional land assets aimed at supporting the implementation of its tasks or development, with a guarantee of legal certainty over land rights, namely the Right to Use and / or Management Rights.

Meanwhile, the decision to grant the Cultivation Right was made by the Regional Office of BPN with a land area of no more than 2,000,000 M2 (two million square meters). If the land area is more than 2,000,000 M2 (two million square meters), the decision to grant the Right to Use is issued by the Head of BPN. Whereas the authority to grant decisions on the granting of ownership rights, building rights, use rights over state land, management rights, and applications for recognition of land rights are issued by the Head of the Land Office. Scheme of Mukomuko District Government's Asset Land Registration process.

Regarding management rights, Law Number 5 of 1960 concerning Basic Regulations on Agrarian Principles ("Basic Agrarian Law") does not explicitly regulate management rights. However, the Basic Agrarian Law explains that management rights originate from the right to control the State over land.

The state as the party that controls the land (as an organization of power of all people / nation) can give land to a person or legal entity with any rights according to their designation and needs, for example property rights, business rights, building rights or use rights or granting them in the management of a ruling body (department, department or autonomous region) to be used for the implementation of their respective duties.

Regarding the conversion of the right to control over the State granted to Departments, Directorates and Self-Governments in Article 1 and Article 2 Minister of Agrarian Regulation No. 9 of 1965 concerning the Implementation of the Conversion of the Right to Control over State Land and Provisions concerning Further Policies mentioned that:

1. The right to control of land by the State granted to Departments, Directorates and Self-Administered Areas which is only used for the agency itself is converted into usufructuary rights.
2. If it is used for the interests of the agency itself and can also be given to third parties, the acquisition rights become management rights.

The management right itself according to Article 1 number 3 Regulation of the Minister of Agrarian Affairs / Head of Land Agency Number 9 of 1999 concerning Procedures for Granting and Cancellation of State Land Rights and Management Rights is a controlling right from a State whose authority to implement is partially delegated to the holder. Management Rights can be given to:

- a. Government agencies including Local Government;
- b. State-owned enterprises;
- c. Regional owned enterprises;
- d. PT. Persero;
- e. Authority Agency;
- f. Other Government legal entities appointed by the Government.

The above legal entities can be granted Management Rights as long as they are in accordance with their main duties and functions related to land management. Application for Management Right is submitted to the Minister of Agrarian Affairs and Spatial Planning / Head of the National Land Agency ("Minister") through the Head of the Land Office whose area of work covers the location of the land concerned.

- a. In accordance with Article 42 of the Basic Agrarian Law, those who can have the Right to Use are:
 1. Indonesian citizens.
 2. Foreigners domiciled in Indonesia.
 3. Legal Entity established under Indonesian Law and domiciled in Indonesia.
 4. Foreign Legal Entities that have representation in Indonesia.
- b. The subject of the Right to Use as mentioned above, is further detailed in Article 39 PP No. 40 of 1996, namely:
 1. Indonesian citizens.
 2. Legal Entity established under Indonesian Law and domiciled in Indonesia.
 3. Departments, Non Departmental Government Institutions, and Local Governments.
 4. Social religious bodies.
 5. Foreigners domiciled in Indonesia.
 6. Foreign Legal Entities that have representation in Indonesia.
 7. Representatives of foreign countries and representatives of international bodies.
- c. The properties of the Right to Use are:
 1. Use Rights on building land and agricultural land.
 2. Can be given by the Government or by the land owner.
 3. Usufructuary rights can be granted for a certain period of time or as long as the land is used for certain purposes, and the usufructuary rights can be granted free of charge, with payments or services of any kind. (Article 41 Paragraph (2) Basic Agrarian Law). Therefore, the Basic Agrarian Law does not specify how long the period of granting usage rights is. The term of the Right to Use, is regulated further by Article 45 Paragraph (1) PP No. 40 of 1996. In Article 45 Paragraph (3) PP No. 40 of 1996, the Right to Use granted for an indefinite period of time as long as it is used for certain purposes as referred to in paragraph (1) shall be granted to:
 1. Departments, Non Departmental Government Institutions, and Local Governments.
 2. Representatives of foreign countries and representatives of international bodies.
 3. Religious bodies and social bodies.
- d. The Right Holder can extend and renew the Right to Use on the same land. Usufructuary rights over land Management rights can be extended or renewed at the proposal of the holder of Management Rights. The Right to Use on state land can be extended or renewed as referred to in Article 45 at the request of the right holder, if it meets the requirements:
 1. The land is still used properly in accordance with the circumstances, nature and purpose of the granting of this right.
 2. The conditions for granting such rights are properly fulfilled by the rights holders.
 3. Rights holders still qualify as subject to use rights.
- e. An application for an extension of the Right to Use period or renewal is submitted no later than 2 years before the end of the Right to Use period. The extension and renewal of the Right to Use is recorded in the land book at the Land Office. Then, specifically for the purpose of investment, the request for extension and renewal of the Right to Use can be carried out at the same time with the payment of the income stipulated for that when first applying for the Right to Use. Approval for extending or renewing usufructuary rights and details of income money are included in the decision to grant usufructuary rights. Usufructuary rights over land Ownership rights are granted for a maximum period of 25 years and cannot be extended. The right to use the right of ownership can only be renewed based on the agreement between the right to use the land and the right to the owner. Thus, the holder of the relevant Right to Use must take care of the new Right to Use by making a PPAT deed and must re-register it with the Land Office.
 - a. The Right to Use on state land can only be transferred to another party with the permission of the authorized official. Whereas, the Right to Use on the Right of Ownership can only be transferred to another party if that is possible in the agreement concerned. (Article 43 Paragraphs (1) and (2) Basic Agrarian Law). The transfer of use rights is further elaborated in

Article 54 PP No. 40 of 1996. Transfer of Right of Use occurred because of the sale and purchase, exchange, capital participation, grants, and inheritance. Furthermore, this PP confirms that the transfer must be registered with the Land Office. Transfer of Right of Use due to the sale and purchase (except through auctions), exchange, equity participation, and grants must be done with a deed made by PPAT. Meanwhile, buying and selling is done through auctions, the transition is proven by the Minutes of the Auction. Transfer of Right of Use due to inheritance must be proven by a will or a certificate of inheritance made by the competent authority. The thing that must be considered in the process of transferring the Right to Use is that there must be an agreement from the related parties. The transfer of the Right to Use of state land must be carried out with the permission of the authorized official. Transfer of Use Rights on land Management Rights must be with written approval from the holder of Management Rights. Meanwhile, the transfer of the Right of Use of the Right of Ownership must be done with the written approval of the relevant Right Holder. The thing that must be considered in the process of transferring the Right to Use is that there must be an agreement from the related parties. The transfer of the Right to Use of state land must be carried out with the permission of the authorized official. Transfer of Use Rights on land Management Rights must be with written approval from the holder of Management Rights. Meanwhile, the transfer of the Right of Use of the Right of Ownership must be done with the written approval of the relevant Right Holder.

- b. The Basic Agrarian Law does not state that the Right to Use can be used as a debt guarantee by being burdened with Underwriting Rights. However, PP No. 40 of 1996 provides the possibility of use rights on state land and land management rights can be encumbered with Mortgage Rights. Meanwhile, for the Right to Use on Property Rights, PP No. 40 of 1996 does not mention the possibility of imposition of Mortgage Rights on it. Then, Article 53 Paragraph (2) PP No. 40 of 1996 also mentions the Mortgage Right to be deleted by removing the Right to Use.
- c. Granting of Usage Rights may not be accompanied by conditions containing extortion.

The Basic Agrarian Law does not regulate when the Right to Use is declared void. However, in Article 55 PP No. 40 of 1996 concerning land use rights, land use rights and land use rights, mentioned several things that caused the abolition of use rights, namely:

- a. The expiration of the period as specified in the decision to grant or renew or in the agreement of the award;
- b. Canceled by an authorized official, management right holder, or ownership right before the time period expires, because:
 - 1) non-fulfillment of rights holder obligations and / or violations of the provisions referred to in Article 50, Article 51, and Article 52 PP No. 40 of 1996;
 - 2) not fulfilling the conditions or obligations contained in the agreement on the granting of the usage right between the holder of the usage right and the holder of the ownership right or the agreement on the use of the management right;
 - 3) court decisions that have permanent legal force.
- c. Voluntary release by the right-holder before the end of the term;
- d. Revoked pursuant to Law No. 20 of 1961;

- e. Abandoned;
- f. The land was destroyed;
- g. Provisions in Article 40 Paragraph (2) PP No. 40 of 1996.

The abolition of the Right to Use on state land results in the land becoming state land. The abolition of the Right to Use over the Rights to Management results in the return of the land to the holders of Management Rights. Whereas, the abolition of the Right to Use the Right to Ownership causes the land to return to the control of the Right Holder. If the Use Right on state land is erased and not extended or renewed, the former holder of the Right to Use must dismantle the building and objects on it and surrender the land to the State in an empty condition not later than 1 (one) year after the abolition of the Right Use.

In the case of buildings and objects are still needed, the former right holder is given compensation. The demolition of buildings and objects is carried out at the expense of the former holder of the Right to Use. If the former holder of the Right to Use is negligent, then the building and objects thereon are dismantled by the Government at the expense of the holder of the Right to Use. Then, if the Use Right on the land of Management Right or on the Right of Ownership is revoked, then the former Holder of Right of Use shall surrender his land to the holder of Management Right or Holder of Right of Ownership, and fulfill the provisions agreed upon in the agreement on the use of the land. on land ownership rights.

B. Legal Impacts on the Mukomuko Regional Government's Asset Land that are not listed at the Mukomuko National Land Office

In safeguarding regional assets owned by regional governments, certification is needed as an appropriate step to organize regional assets owned by the Regional Government. There is a registration for the purpose of issuing the certificate as a sign of ownership of rights. That is, it can be known the certainty of the location of the land, land boundaries, land area, buildings and types of plants and buildings on it.

The implementation of recording and calculating regional assets basically covers the planning cycle of needs and budget processes, administration, utilization, security, maintenance, appraisal, deletion and transfer. The first cycle is the use, in the regional government the use of regional property is in accordance with the duties and functions of the Regional Government Work Unit. Recording and Counting assets / goods aims to determine the need for regional assets by each Regional Work Unit, Recording and Counting assets / goods that become annual needs Regional Government Work Units are also carried out the use of regional assets in the form of leases, loans, use cooperation, utilization cooperation, handover and get up handover. The security of regional assets must be supported by an orderly administration system, especially in the inventory book,¹⁵

Poor management of regional assets by the Mukomuko district government can also lead to problems such as regional assets in the form of land held by the community because the land is not managed properly by the Mukomuko district asset management department so that a lot of land owned by the local government is not recorded and Land certification which is a regional asset of the Mukomuko Regency Government has not been certified. This can result in several things, including:

¹⁵ Interview with Budiarto, ST, Head of Assets of the Mukonuko District Financial Board, December 19 2018

1. The government is less aware of where local assets are in the form of land owned by the Mukomuko district government, so the regional government cannot determine the plan for the use of the land.
2. The reduction in the area of regional assets in the form of land owned by the Mukomuko district government was because it was appropriated or taken by the community living in the area of the government-owned land.¹⁶

To obtain certainty regarding the status of the land, who is the right holder and the presence or absence of the rights of other parties, it is necessary to prevent disputes in the future which also aims to apply the principles of good governance over the management of regional property which has been regulated in the legislation which is followed up by regulation through regional legal products to be applied in regulating, managing and managing the assets of the government concerned.

Based on Government Regulation of the Republic of Indonesia Number 27 of 2014 concerning Management of State / Regional Property and Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for Management of Regional Property. Utilization of the utilization of regional property is used to carry out the duties and functions of the Regional Government Work Unit to optimize regional property by not changing ownership status.

The good management of regional assets by the district government of Muko Muko can cause problems such as regional assets in the form of land held by the community because the land is not well managed by the regional asset management department, so that a lot of land owned by the Muko Muko district government is not recorded and Land certification which is a regional asset of the Mukomuko Regency Government has not been certified.

The consequences arising from the management of regional assets in the form of land are as follows:

- 1 The government is less aware of where the regional assets are in the form of land owned by the Muko Muko Regency Government so that the local government cannot determine the plan for the use of the land.
- 2 The reduction in the area of regional assets in the form of land owned by the local government of Mukomuko Regency was controlled by the people who lived in the area of land owned by the government.¹⁷

In connection with that, further things are needed, including:¹⁸

a. Regional Asset Needs Planning

Planning in the management of regional assets includes the planning of needs, budgeting, procurement, receipt, storage and distribution of regional goods. Regional asset planning starts when the preparation or planning of regional needs goods, regional asset planning system. In the purchase of regional assets, there are two kinds of planning that must be done every year, namely planning for the needs of regional assets and planning for maintaining regional assets. The stages begin with the preparation of the Unit Goods Requirement Plan and the Unit Goods Maintenance Needs Plan budgeted in the Work Plan and Budget by each Regional Government Work Unit. Furthermore, there are stages in the procurement of regional goods carried out by a tender system.

¹⁶ Interview with Budiarto, Head of Assets in the Mukonuko District Finance Agency, December 19, 2018

¹⁷ Interview with Anto Suharto, Head of Legal Relations Section of the Mukonuko District BPN, 11 December 2018

¹⁸ Interview with Anto Suharto, Head of Legal Relations Section of the Mukonuko District BPN, 11 December 2018

The planning system for the purchase of assets / goods belonging to the region, there are two kinds of planning carried out every year. Namely: planning will procure the needs of assets / goods belonging to local governments, and planning maintenance of assets / goods belonging to local governments.

b. Recording and calculating assets that become annual needs of the Regional Government Work Unit

The implementation records and counts regional assets including the cycle of use, administration, utilization, security, maintenance, valuation, deletion and transfer. The first cycle is the use, in the regional government the use of regional property is in accordance with the duties and functions of the Regional Government Work Unit. Recording and Counting assets / goods aims to determine the need for regional assets by each Regional Work Unit, Recording and Counting assets / goods that become annual needs Regional Government Work Units are also carried out the use of regional assets in the form of leases, loans, use cooperation, utilization cooperation, handover and get up handover. The security of regional assets must be supported by an orderly administration system, especially in the inventory book, in addition it is necessary to provide a code to maintain the registration of regional goods and to avoid claims from other parties. Maintenance of regional assets is still considered to be lacking because of the minimal cost of maintaining regional goods. Valuation of regional assets which is an activity of valuing a property belonging to the region aimed at preparing the regional government balance sheet and alienation.

c. Recording of Regional Asset Needs and Maintenance Plans

The stages of maintaining regional assets are very important to avoid irregularities and to keep the assets of the region from being lost and to maintain good conditions in accordance with their objectives and functions. In the management of regional land assets, based on Government Regulation Number 27 of 2014 concerning Management of State / Regional Property, a number of State and regional officials are appointed to manage and hold power over the land so that management can take place optimally and in term. Based on Government Regulation Number 27 of 2014, management officials State / Regional property starts from the Minister of Finance of the Republic of Indonesia as the State treasurer who manages State-owned land that has the authority and responsibility for all its management. Then the regional asset holder is the Regional Head in each of his jurisdictions, in this case the Governor / Mayor / Regent. The Regional Head, like the Minister of Finance, has the authority and responsibility for assets that are within his authority. Regional Secretary is the manager of the land assets of the region that moves based on the authority and powers granted by the regional head.

The government as the holder of land rights, has the same obligations as other rights holders, such as individuals and legal entities in the use and management of land in accordance with the nature of their intended purpose. These obligations constitute the mandate of Government Regulation Number 27 of 2014 concerning Management of State / Regional Property. the obligation of regional governments to certify land is also specified in Article 49 Paragraph 6 of Law Number 1 Year 2004 concerning State Treasury. In this provision it is stated that the goods belonging to the State or wage area must be certified in the name of the government of the Republic of Indonesia or the relevant regional government.

Basically, the Regional Autonomy Law in Indonesia is a legal umbrella for all statutory regulations governing the implementation of regional autonomy under the Regional Autonomy Law such as, Government Regulations, Regional Regulations, Regulations of the Regent and so on. Provisions concerning the implementation of regional autonomy in Indonesia are contained in article 18 paragraph (2) of the 1945 Constitution which states that: "Provincial, regency and municipal governments govern and administer government affairs according to autonomy and co-administration".

The legal basis of regional assets, especially land, has actually been regulated in Law Number 5 of 1960 concerning Basic Agrarian Principles or the Basic Agrarian Law (Basic Agrarian Law). The Basic Agrarian Law came into force on September 24, 1960 and that's when the National Land Law came into force. However, the problem of land and / or buildings belonging to the region is not specifically regulated in this Law. The land referred to her does not regulate land in all its aspects, but rather regulates only in the juridical aspect, which is also called the right of control of land.

One of the control of land rights is the right to control State land. The exercise of the state's right to control the land can be authorized or delegated to the regional government as long as it is not in conflict with the national according to the provisions of government regulations.

This statement can be harmonized with Law Number 23 of 2014 concerning regional government. In the Act it is said that in the management of regional assets the Regional Head is the holder of regional financial management authority and in exercising his authority, the regional head can delegate part or all of his authority to regional apparatus officials based on regional apparatus on the basic principle of authority.

Based on the Regional Autonomy Law, Government Regulations, Regional Regulations, Regents and Regulations were formed, and so forth that govern more about regional governance. And based on the above regional autonomy law, further regulations are made that govern the management of regional assets listed in Government Regulation Number 27 of 2014. The Government Issues Government Regulation (PP) Number 27 of 2014 concerning Management of State / Regional Property that regulates, management of state assets is under the control of the Minister of Finance as the country's general treasurer, while the heads of the ministries / state institutions are users of state property, and work unit officials act as users of state property.

Regional asset management is regulated in Government Regulation Number 27 of 2014 concerning Management of State / Regional Property, the scope of asset management referred to includes: planning of needs and budgeting, procurement, use, utilization, security and maintenance, assessment, deletion, transferring, administration, guidance, supervision, and control.

In PP No. 27 of 2014, it is said that the user of the goods (the area) or the holder of the power of attorney is obliged to secure the property of the State / region in his territory. The safeguarding of the goods in question is the security of administration, physical security, and legal security. It was also said that land and buildings belonging to the state / region that were not yet certified, must have proof of ownership and be certified in the name of the Government of the Republic of Indonesia or the relevant Regional Government.

Government Regulation Number 27 of 2014 also said that assets that have become the property of the government, must be maintained. Maintenance is the responsibility of the user or the authority of the user of the goods. Maintenance is guided by the list of the need for maintenance of regionally owned goods (DKPMBD). In addition, users or authorized users of goods must make a list of results of maintenance of goods and report to the management on a scale basis. In the following table the development of assets in the Mukomuko Regency Government's land is revealed until 2018.

In connection with the foregoing, it becomes an important note for officials managing regionally owned goods within the Mukomuko District Government to pay more attention to the certainty of the amount and value of the land assets they own. Therefore, in order to realize good and correct asset management, so that the effectiveness and efficiency of regional asset management can be achieved, it must adhere to the principles. One of them is the principle of certainty of value, meaning that the management of regional property must be supported by the determination of the amount and value of the

goods in the context of optimizing the utilization and transfer of assets belonging to the region and the preparation of regional government balance sheets.

Conclusion

Based on the description that has been stated in the previous chapters, related to the Implementation of the Registration of Assets of the Mukomuko District Government, there are several conclusions that the author can convey, namely:

1. That the land law does not regulate land in all its aspects, but regulates one juridical aspect called land registration. Nevertheless, land registration has an important role in land law. Physically the relationship between government agencies and land is indicated by the existence of land use and / or utilization activities. Juridical tenure of government agencies, namely: (1) state land, (2) government land in the form of management rights and usage rights as long as it is used for certain purposes. In obtaining usage rights and management rights, the government must register land in accordance with land law rules which are very clear that these lands must be registered so that the main tasks and functions of government agencies can be carried out in providing public services to the community. So the context of land registration by the local government emphasizes security aspects, namely physical security, administrative security, and legal security. To obtain these rights, therefore government agencies must immediately register land assets that are already in their possession so that no other party who can take over these land assets. In state financial law, control of land by government agencies rather than land is wealth, State financial law assesses that land is an economic value object, which can be measured in units of money, and is expected to provide economic or social benefits in the future. Juridical control of land is given on behalf of the government of the Republic of Indonesia / Regional Government by carrying out Land Registration at the Office of the National Land Agency of the Republic of Indonesia.
2. The implementation of the registration of land assets of the government at the Mukomuko District National Land Agency, is basically carried out in accordance with the process of granting land rights of government agencies to obtain legal certainty over land rights, so that they can be justified. Technical registration of land as an asset of the State or local government, basically almost the same as registration of land in general, but the obstacles encountered at the time of registration due to the basis of the rights of the terbut land there is still a lack of proof, in the sense of the origin of the proposed land especially the legal documents are still lacking complete.
3. Legal Consequences for Land of Regional Government Assets that are not listed at the National Land Office this results in the absence of legal certainty of proof of ownership of regional assets, meaning that by registering and certifying it is clear that ownership of land rights is there and doing inventory and supervision of assets. It also results in the control of assets by other parties which can also lead to disputes with the public.

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