



## Management of Village Common Land for the Improvement of Village Own-Source Revenue in Purwodadi Village, Tepus Subdistrict, Gunungkidul Regency

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### ABSTRACT

The Special Region of Yogyakarta is an area that has a Special Law governing land affairs. Village Common Land is distributed across various regions, making it crucial to understand its ownership and management system, particularly in Yogyakarta. This study aims to explore the duality of the status of Village Common Land and its management for increasing local revenue in the village. This research uses a descriptive qualitative method with a descriptive approach. The findings indicate the presence of dual ownership status of Village Common Land. The management system includes subjects and objects, licensing, protection of Village Common Land, management of Village Common Land used for public facilities, business premises, and educational institutions, along with a profit-sharing system. There is potential for contributions from the management of Village Common Land, which can be used for development. In conclusion, the management of Village Common Land for the improvement of Village Own-Source Revenue (PAD) is effective, and it is recommended that the government further optimize the management of Village Common Land, while the community should utilize Village Common Land in accordance with existing regulations.

### A. Pendahuluan

Land plays a central role in the social structure, prompting the state to view it as necessary to control the earth, water, and space as much as possible for the prosperity of the people (Winarsi, 2005). This aligns with the mandate stated in Article 33, paragraph (3) of the 1945 Constitution. This is based on the understanding that development aimed at improving public welfare, enhancing quality, providing public facilities, and improving the well-being of citizens can be carried out on land (Ikawati, 2021). The Special Region of Yogyakarta (DIY) is one of the provinces granted special autonomy by the Indonesian government to regulate its own affairs. DIY has specific regulations governing land management. The autonomous status of villages naturally provides opportunities for villages/subdistricts to grow and accommodate the interests of the community, along with existing innovations (Rodiaty, 2015). The enactment of Law Number 13 of 2012 on the Special Status of DIY is evidence that the province is entrusted with full responsibility for managing its own affairs, including land matters.

The special rights granted to DIY create distinct characteristics in its regulations compared to other regions. According to the Governor's Regulation of DIY Number 34 of 2017 on the Utilization of Village Land, the division of Village Land includes: Village Common Land, Pelungguh, Pengaremarem, and land for public purposes. The enactment of the Special Autonomy Law serves as the legal basis for the Sultanate/Kadipaten to register Village Common Land in DIY. As stated in Article 8 of Law Number 13 of 2012, land administration will become more orderly in the future (Pujiastuti, 2009). Referring to the regulations on the Utilization of Village Land, it is explained that Village Common Land is part of the Village Land used to support the administration of the village government. The management of Village Common Land is smooth and orderly when adhering to existing laws and regulations (Ngara, 2021, Khasanah dkk., 2023).

The utilization of Village Common Land is aimed at improving the living standards of the community and increasing the village's own-source revenue, thus ensuring a more secure future for the community. Therefore, everything owned, managed, and used by the village aims to achieve the government's goal of improving public welfare (Risnawati, 2017). As the value of village land increases and the role of villages strengthens, this is the right time for the village and relevant stakeholders to formulate an agenda for the management of Village Common Land (Sutaryono, 2023). Ideally, the management of Village Common Land should be well-organized to avoid future land-related issues (Sutaryono et al., 2014). One example is the Village Common Land in Purwodadi Village, Tepus Subdistrict, Gunungkidul Regency, which is managed and utilized in various ways. This village has Village Common Land used for agricultural activities, stalls, public facilities, and educational institutions (Wahyuhana, dkk., 2024).

Based on the 2018 Monographic Data, it is stated that Purwodadi Village has an area of approximately 4,500.5 hectares, with the area of Village Common Land in the region covering approximately 81.2445 hectares. According to Purwodadi Village Regulation Number 6 of 2020 on the Amendment of the Village Budget for the Fiscal Year 2020, the management of Village Common Land aims to increase the Village's Income and Expenditure Budget (APBDes). Essentially, the management of village assets provides optimal benefits for both the community and the village itself (Indrianasari, 2020). In this context, research is needed to examine the management of Village Common Land to enhance the village's own-source revenue (Platin, 2022). This research also seeks to understand the management system of Village Common Land to provide clear information regarding Village Common Land utilization and management. The management and utilization of Sultanate and Kadipaten lands are regulated by local regulations aimed at cultural development, social interests, and/or the welfare of the community (Tilman et al., 2021).

The management of Village Common Land, which aims to increase Village Own-Source Revenue (PAD), will also have an impact on village development and the improvement of community welfare (Ma'ruf, dkk., 2017, Idawijayanti, dkk., 2023). Therefore, research on the management of Village Common Land in Purwodadi Village, Tepus Subdistrict, Gunungkidul Regency, is crucial as an effort to identify the implementation of the Special Autonomy Law in the utilization and

management of Village Common Land to increase the village's own-source revenue. This research is expected to contribute positively to the development of policies and practices in the management of Village Common Land focused on enhancing village own-source revenue in accordance with the implementation of Law Number 13 of 2012 on the Special Status of the Special Region of Yogyakarta.

This study is not novel, as it has been conducted by various researchers, but with different focuses. Some of these studies include Sinaga and Rini (2022), who explained that the governance of Village Common Land regulated by the Governor's Regulation of DIY Number 34 of 2017 on the Utilization of Village Land has weakened the village's rights to own-source revenue. Meanwhile, Agnes (2023) emphasized that the utilization of Village Common Land plays a significant role in increasing village own-source revenue, indicating that the potential benefits for the village are substantial. Platin (2022) examined the authority of the village government in managing Village Common Land to increase Village Own-Source Revenue (PAD) in Condongcatur Village, Depok Subdistrict, Sleman Regency. This authority was utilized to gain substantial profits due to the abundance of Village Common Land in Depok. Furthermore, Putri (2018) researched the management of Village Common Land through leasing, which could only be conducted by the Gumpang Village community. The revenue from these leases is prioritized for village administration rather than improving the welfare of the community. Studi Benu (2013) found that the management system of Village Common Land involves the community either leasing the land or utilizing it for profit-sharing, which positively impacts the village's income and the welfare of the rural community, particularly the farmers. Similar to Benu's study, this research emphasizes that Village Common Land not only serves the village's interests but also contributes to the welfare of the village community.

The arguments and background presented above suggest that the management of Village Common Land in Purwodadi Village has led to positive changes, notably a shift toward better orientation. This condition serves as one of the reasons for conducting research in this area, with the title "Management of Village Common Land for the Improvement of Village Own-Source Revenue in Purwodadi Village, Tepus Subdistrict, Gunungkidul Regency."

## **B. Methods**

This study adopts a qualitative approach. According to Creswell (2012), qualitative research is an approach aimed at understanding and exploring the meanings derived from individuals or groups in relation to social or humanitarian issues. This study uses a descriptive qualitative approach in presenting the data. The data in this research were collected through interviews, observations, and a review of several documents in the field. Data were obtained from various village apparatus, direct observations related to Village Common Land, literature studies of previous research, regulations, and documents available in the village. Additional important documents were also sourced from the Purwodadi Village Office, such as data on the management of Village Common Land and records of Village Common Land tenants. The collected data were subsequently analyzed and interpreted by

the author to be presented in this paper, before classification and conclusion drawing were carried out.

The location of this research is Purwodadi Village, Tepus Subdistrict, Gunungkidul Regency, in the Special Region of Yogyakarta. The decision to choose this location was based on the strategic nature of the Village Common Land, which holds potential for development through various management approaches. In addition to considering the potential for management, the study also looks at the extent of the Village Common Land available. According to Purwodadi Village Regulation No. 3 of 2019 on the Utilization of Village Land, it is noted that the area of Village Common Land in Purwodadi Village covers approximately 81.2445 hectares. With this size, Purwodadi is one of the villages with a relatively large area of Village Common Land, making it an interesting subject for research, particularly to qualitatively assess its impact on village development and the welfare of the community.

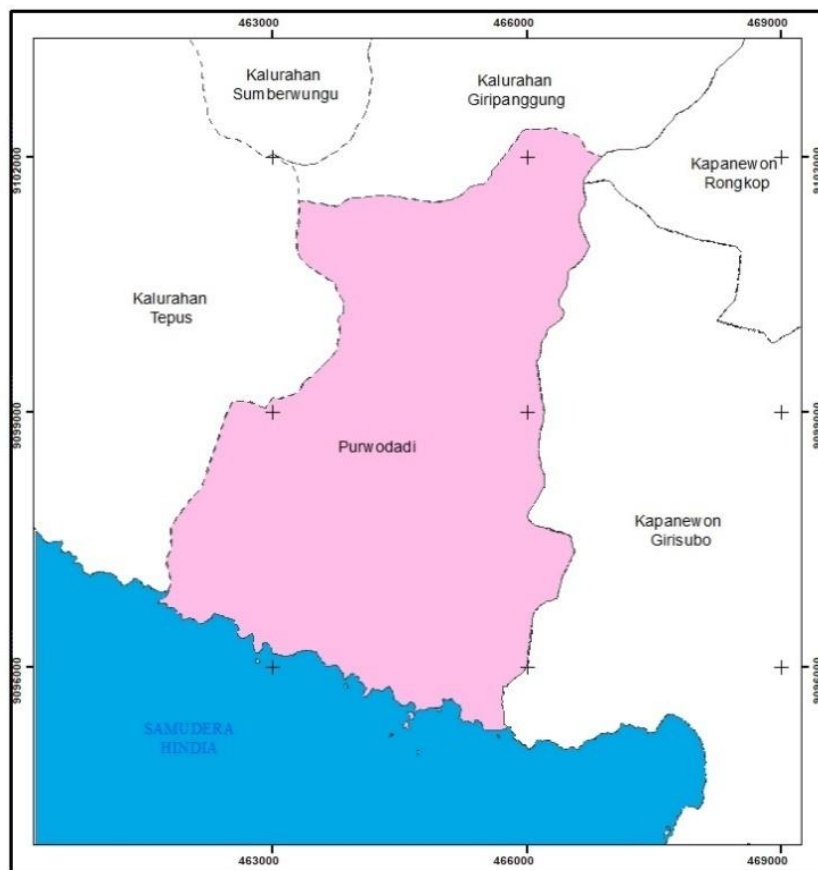


Figure 1. Map of Purwodadi Village Administration  
Source: Processed by the Researcher, 2024

## C. Dualism of Village Common Land as Village Asset and Sultanate/Duchy Land

### 1. Village Common Land as a Village Asset

Initially, Village Land was considered the property of the kalurahan, which was later converted through the Special Region of Yogyakarta Regional Regulation (Perda DIY) No. 5 of 1954 concerning Land Rights into "Hak Andarbe" (village ownership rights) as a village asset. Essentially, the rights to land are regulated and managed by the respective kalurahan. However, the village/kalurahan cannot

arbitrarily manage village land, and the government of DIY retains the right to supervise the management of village land to prevent misuse. According to Article 76(1) of Law No. 6 of 2014 on Villages, village assets can include village common land, customary land, village markets, livestock markets, boat landing sites, village buildings, fish markets, agricultural produce markets, village forests, village water sources, public baths, and other village-owned assets. These assets belong to Kalurahan Purwodadi as its wealth.

In utilizing the village common land, management must not only focus on administration but also adhere to the provisions in the Purwodadi Village Regulation No. 5 of 2020 on the Utilization of Purwodadi Village Land. As a village asset, village common land is managed by the kalurahan and is mostly leased to local residents, with the rental income contributing to the Village Own-Source Revenue (PAD). According to statements from the kalurahan authorities in Purwodadi, the village common land, as a village asset, is not solely used to increase the village's revenue, but also provides opportunities for residents to meet their livelihood needs. Nonetheless, the proceeds from managing the village common land are also allocated for the benefit of Kalurahan Purwodadi.

## 2. Village Common Land as Sultanate/Duchy Land

It is important to note that the current role of the kalurahan as the manager of village land is granted through the "Hak Anggadh" (land use rights) on land owned by the Sultanate/Duchy. This land includes village common land, Pelungguh, Pengarem-arem, and land for public purposes. This decision is based on Article 8(1) of the Special Region of Yogyakarta Regional Regulation (Perdais) No. 1 of 2017 on the Management and Utilization of Sultanate and Duchy Land. According to the Special Region Regulation (Perdais) of Yogyakarta No. 1 of 2017, it is stated that Sultanate and Duchy land must be properly managed and documented. Currently, Gunungkidul Regency is conducting the certification process for village land. Most village land in Gunungkidul is not yet certified. Therefore, uncertified land is documented with old village maps and land registers. The certification process is intended to provide legal certainty regarding the land, as shown in the following table regarding the progress of village land certification.

Table 1. Progress Data on Village Land Certification in Gunungkidul until 2023

No	Description	Inventory (Plots)	Registered with BPN (Plots)	Certified (Plots)	Uncertified (Plots)
1	Village Land	10,882	4,159	3,295	7,587

Source: Land and Spatial Planning Office of Gunungkidul Regency

Based on the data on the progress of village land certification in Gunungkidul, it is evident that approximately 10,882 plots of land have been inventoried. Of these, only 4,159 plots have been registered with the National Land Agency (BPN). Among the registered plots, 3,295 have been certified. Therefore, 7,587 plots remain uncertified. The total of 3,295 certificates were issued during the verification process conducted in 2019 and 2021.

### 3. Comparison of the Dualism in Village Common Land as a Village Asset and as Sultanate/Duchy Land

The similarity between Village Common Land as a village asset and Village Land that must be re-registered under the name of the Sultanate/Duchy lies in the village's continued right to manage the land, with the proceeds being used for the benefit of Purwodadi Village in accordance with Law No. 6 of 2014 on Villages and Governor Regulation of DIY No. 34 of 2017 on Village Land Utilization. These regulations state that Village Common Land remains under the management of each village. In terms of management practices, there is no change; they are carried out by the community as before. However, differences in the status of Village Common Land before and after re-registration under the Sultanate's ownership can be observed. These differences are outlined in the table below:

Table 2. Differences in the Dualism of Village Common Land

No	Before Registration under the Sultanate	After Registration under the Sultanate
1.	Regional Regulation of the Special Region of Yogyakarta (DIY) No. 5 of 1954 on Land Rights in DIY and Law No. 6 of 2014 concerning Villages stipulated that Village Common Land was designated as village property (Village Common Land). Village Common Land was managed directly by the village government.	Law No. 13 of 2012 on the Privileges of DIY, Regional Regulation of DIY No. 1 of 2017 on the Management and Utilization of Sultanate and Duchy Land, and Governor Regulation of DIY No. 34 of 2017 designate Village Common Land as Sultanate Land. The management of Village Common Land now involves oversight by the Sultanate government.
2.	Public facilities and educational sites were exempt from rental fees. The village government had full utilization rights over state-owned land. The village government could fully retain the proceeds from Village Common Land.	Public facilities and educational sites are required to pay rental fees periodically, subject to approval from the Governor of DIY. The land is now under the ownership of the Sultanate of DIY. However, the government is granted Hak Anggaduh (usage rights) by the Sultanate to manage and retain proceeds.

Source: Processed by the Researcher, 2024

The general comparison is evident in the provisions of Regional Regulation of the Special Region of Yogyakarta (DIY) No. 5 of 1954 on Land Rights in DIY and Law No. 6 of 2014 on Villages, which designate Village Land as a village asset. The village government (*kalurahan*) holds the authority to manage and act as the legal subject of rights over Village Land. Consequently, the certification of such land is issued under the name of the village government with the status of usage rights (*Hak Pakai*). However, a stark contrast emerges with the provisions in Law No. 13 of 2012 on the Privileges of DIY, Regional Regulation of DIY No. 1 of 2017 on the Management and Utilization of Sultanate and Duchy Land, and Governor Regulation of DIY No. 34 of 2017 on Village Land Utilization, which assert that Village Land is classified as property of the Sultanate/Duchy based on its historical origins. As such, under the Privileges Law, the Purwodadi Village Government holds only

the authority to manage and utilize the land, while ownership rights are under the jurisdiction of the Sultanate/Duchy.

When Village Common Land is categorized as a village asset, the village government exercises full control over its management without external interference. However, following the re-registration of the land under the Sultanate's name, the village government no longer possesses absolute control over Village Common Land and must coordinate with the Sultanate administration. As a result, in managing Village Common Land, the village government cannot disregard the Sultanate's authority. Every policy inevitably impacts both the government and the community. For instance, when Village Land remains uncertified, certain public facilities and educational sites, such as hamlet halls, sports fields, health centers, and schools, are exempt from rental fees. However, once the land is certified and governor approval is obtained, rental fees are mandatory.

The primary difference between Village Common Land as a village asset and as property of the Sultanate/Duchy lies in the ownership status. Currently, the status of Village Common Land in Purwodadi is usage rights (Hak Pakai) over the ownership rights (Hak Milik) held by the Sultanate/Duchy. In this arrangement, the village government is granted Hak Anggaduh (management and utilization rights) to manage and benefit from the land. Thus, Village Common Land is not entirely owned by the Purwodadi Village Government, which limits its authority. The Purwodadi Village Government is prohibited from arbitrarily utilizing Village Common Land for purposes that violate regulations. For non-agricultural use, prior approval from the Governor of DIY is required.

Each policy carries consequences, including the dualism of Village Land as both a village asset and property of the Sultanate/Duchy. Legally, the regulation that reclassifies Village Land as Sultanate property results in the loss of ownership status for the village government. Consequently, the land certification is issued under the Sultanate's name instead of the village government. Furthermore, this change complicates permit acquisition, particularly for non-agricultural activities, as approval from the Sultanate is mandatory and often requires considerable waiting time. The village government may also risk losing Village Land if the Sultanate deems the land necessary for public use, obligating the village government to relinquish it. For the community, this dualism imposes greater challenges in obtaining permits to utilize Village Common Land, as such matters are now strictly regulated by the Sultanate.

#### **D. Management System of Village Common Land in Purwodadi Village, Tepus Subdistrict, Gunungkidul Regency**

##### **1. Subjects and Objects of Village Common Land**

The subject refers to the individuals responsible for managing and utilizing the land. In the case of Village Common Land (Tanah Kas Desa, or TKD), the Purwodadi Village Government serves as the managing authority, while the users are those who cultivate or lease the land for agricultural purposes or as stalls. The object, on the other hand, refers to the land itself, which is managed by

the subject. In this context, the Village Common Land (TKD) in Purwodadi Village serves as the object. There is a clear relationship between the subject and the object in land management. In the management and utilization of Village Common Land, the subjects are primarily the residents of Purwodadi Village, Tepus Subdistrict, Gunungkidul Regency, as nearly all or all lessees reside within the village. According to the village administrative officer, there are no records of individuals from outside Purwodadi Village leasing the land. Purwodadi Village Regulation No. 5 of 2020 on the Utilization of Village Land specifies that residents of the Special Region of Yogyakarta (DIY) are permitted to lease Village Common Land; however, priority is given to those residing in the local village.

## **2. Licensing for the Management and Utilization of Village Common Land**

Specific regulations govern the management of Village Common Land, particularly for those seeking to lease it. Those who do not meet the requirements are prohibited from leasing the land. The conditions for prospective tenants utilizing Village Common Land for agricultural purposes are as follows: 1) The prospective tenant must be a resident of the Special Region of Yogyakarta, with priority given to residents of Purwodadi Village, Tepus Subdistrict, Gunungkidul Regency. Residents outside the DIY Province are discouraged from applying. 2) The prospective tenant must be at least 17 years old and possess an identity card (KTP), ensuring they are legally eligible to enter into contracts. Prospective tenants are required to submit an application to lease Village Common Land. This proposal must receive approval from the Head of Purwodadi Village and the Village Consultative Body (BPK). The BPK, which performs governance functions, deliberates with the village head to finalize the following 1) The name of the prospective tenant; 2) The size of the Village Common Land to be leased; and 3) The revenue-sharing agreement between the tenant and the village government. To lease Village Common Land, applicants must provide several documents, including a certified copy of their identity card (KTP) and a declaration containing the following 1) A statement ensuring that the lessee will not expand the leased area; 2) A statement declaring that the lessee will not change the designated use of the land, in accordance with land-use planning regulations; 3) A statement ensuring that the lessee will not transfer or delegate the lease rights to another party, as such actions violate regulations. These requirements and declarations aim to ensure that the use of Village Common Land aligns with regulatory provisions and does not conflict with spatial planning policies.

## **3. Protection of Village Common Land**

Carrying out activities in accordance with established procedures helps minimize potential violations. Referring to Article 8, Paragraph (1) of the Governor of the Special Region of Yogyakarta Regulation No. 34 of 2017 on the Utilization of Village Land, emphasis is placed on the procedures for the protection and utilization of Village Common Land (Tanah Kas Desa). Consequently, the Sultanate/Kadipaten oversees matters related to the use of Village Common Land and other village



lands. To conduct this oversight, the Sultanate Government delegates the responsibility to the village government, which directly handles activities related to the utilization of Village Common Land.

The Purwodadi Village Government protects the Village Common Land, which is owned by the Sultanate and/or Kadipaten. The existing Village Regulation aligns with the recommendations of the Governor of the Special Region of Yogyakarta. The Purwodadi Village Government's approach to protecting Village Land, particularly Village Common Land, involves two key methods: 1) Identification of the physical condition of the Village Common Land; 2) Inspection of the land's physical condition. These methods involve identifying and examining the land's physical condition and recording the findings in the land register maintained by the Purwodadi Village Government. The records contain detailed information about the land.

The implementation of protection measures for Village Common Land is fundamentally aimed at preventing damage, loss, or misuse of permits granted by the Sultanate. Issues such as unauthorized claims of Village Land as private property may arise, which, if not addressed, could result in the loss of Village Common Land from the ownership rights of the Sultanate and/or Kadipaten, particularly in Purwodadi Village, Tepus Subdistrict.

#### 4. Protection of Village Common Land Utilization

The utilization of Village Common Land (Tanah Kas Desa) is governed by Governor Regulation of the Special Region of Yogyakarta No. 34 of 2017 on Village Land Utilization and Village Regulation of Purwodadi No. 5 of 2020 on Village Land Utilization in Purwodadi. According to these regulations, the use of Village Common Land may include direct management by the village government for agricultural and non-agricultural purposes. Below is an overview of the management of Village Common Land in Purwodadi Village, Tepus Subdistrict, Gunungkidul Regency:

Table 3. Management of Village Common Land in Purwodadi Village

Management of Village Common Land (TKD)	Description	Area (m <sup>2</sup> )			Total Area	Percentage
		<i>Oro-Oro</i>	Mountain	Buildings		
Agricultural Land	Agriculture	593,550	145,742		7,587	90,996
Public Facilities	Community Hall of Gesing Hamlet I			413	12,971	1,597
	Community Hall of Gesing Hamlet II			725		
	Community Health Center			3,536		
	Field			6,905		
	Community Hall of Pringsanggar			169		

	Hamlet Mosque of Pringsanggar Community Hall of Duwet Hamlet	427		
		796		
Educational Facilities	Bina Mandala Pre-school Pelita Bangsa I Pre-school Gesing Elementary School Gesing Pre-school Dakbong Pre-school Muhammadiyah Junior High School 2, Tepus Dakbong Kindergarten Jati Pre-school Wijayata Kindergarten Belik Elementary School Purwodadi Elementary School	293	11,406	1,404
		378		
		1,333		
		408		
		1,436		
		2,086		
		494		
		366		
		350		
		1,925		
		2,337		
Castor Oil Building		194	194	0.024
Market	Stall	4,645	4,645	0.572
Others		43,937	43,937	5,408
	Total		812,445	100

Source: Processed by the Researcher, 2024

The total area of Village Common Land in Purwodadi Village is approximately 81.2445 hectares. It is worth noting that the management of Village Common Land in Purwodadi is predominantly agricultural, comprising 90.996% of the total area. This reflects the significant number of farmers or agricultural laborers residing in the region. The utilization of Village Common Land in Purwodadi Village complies with the requirements outlined in Governor Regulation of the Special Region of Yogyakarta No. 24 of 2024 on Village Land Utilization, which mandates that at least 50% of the total Village Common Land must be allocated for agricultural purposes. The agricultural land in Purwodadi Village is almost entirely used for dry farming, relying solely on rainfall for irrigation. The primary crops cultivated by most farmers are rice and secondary crops (palawija). Secondary crops include plants other than rice that can be grown on dry land, such as corn, peanuts, cassava, soybeans, and tubers. However, not all farmers cultivate cassava and soybeans. The harvest

season occurs once a year for both rice and secondary crops, depending on the rainy season, which can vary from year to year.

Village Common Land in Purwodadi Village is also utilized for public facilities and educational institutions, serving as a foundation for various community activities and services. These public facilities typically include community halls, castor oil building, health clinics, soccer fields, village markets, stalls, and mosques. These facilities are accessible for specific community needs. Additionally, several schools have been established on Village Common Land in Purwodadi, including early childhood education centers (PAUD), kindergartens, elementary schools (SD), and junior high schools (SMP). Public facilities such as community halls, mosques, and fields are not subject to land and building taxes (PBB). However, if these lands are later certified and gubernatorial permits are granted to the village, they may become subject to rental fees. Currently, the certification process for Village Land and the submission of permits to the Governor of the Special Region of Yogyakarta are underway, particularly for non-agricultural Village Common Land. By utilizing Village Common Land, the educational infrastructure in Purwodadi can be enhanced, ensuring a better quality of life for the local community.

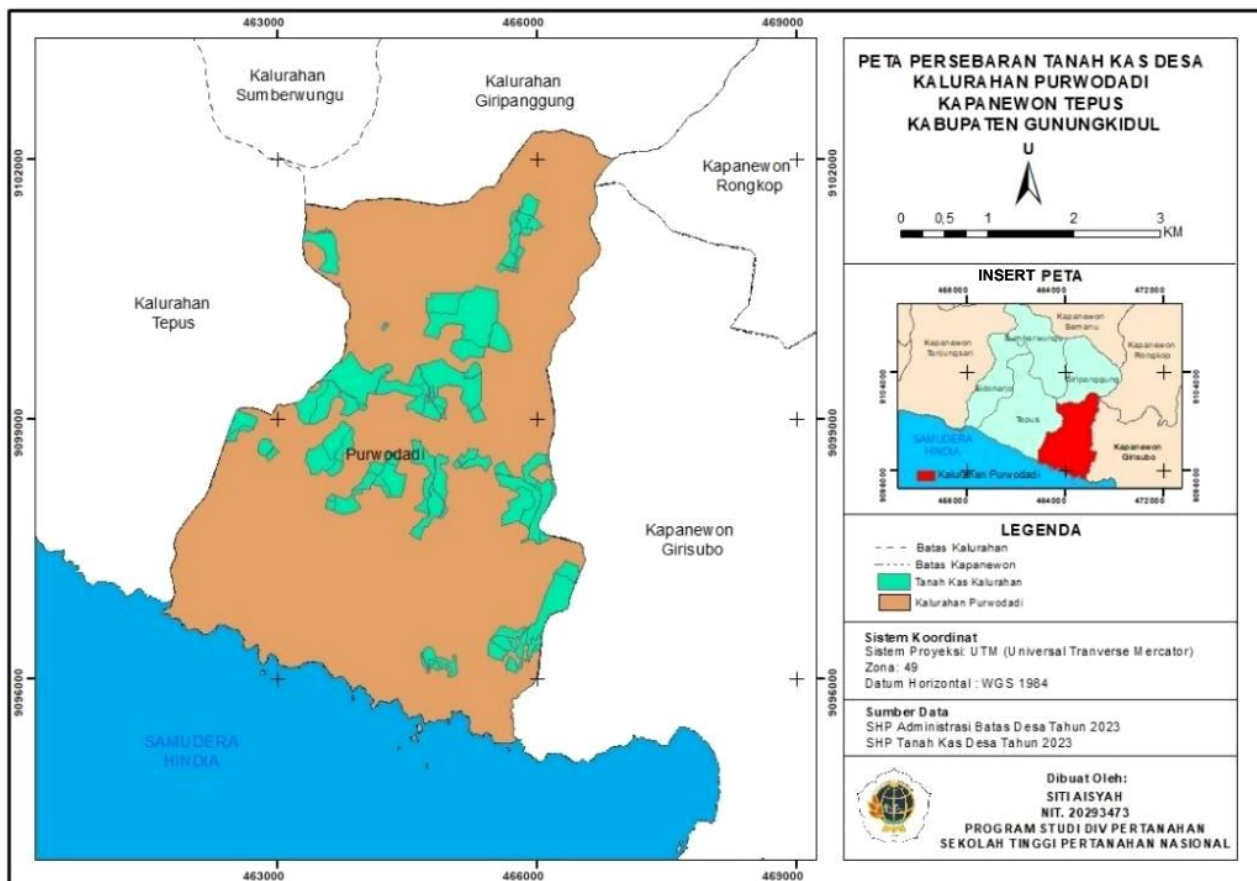


Figure 2. Map of Village Common Land Distribution in Kalurahan Purwodadi

Source: Processed by the Researcher, 2024

Based on the map of Village Common Land distribution above, the areas marked in green represent Village Common Land located in Kalurahan Purwodadi, while the areas in brown indicate the boundaries of Kalurahan Purwodadi. The data were obtained from the Land and Spatial Planning

Agency (DPTR) of Gunungkidul Regency. This information aims to illustrate the distribution of Village Common Land in Kalurahan Purwodadi and provide insights for readers regarding the land management in the area.

The management of Village Common Land involves a profit-sharing arrangement between the local government of Kalurahan Purwodadi in Kapanewon Tepus and the community. The arrangement stipulates that the lease payment is made at the beginning of the rental period. For agricultural activities, the entire harvest is allocated to the tenant farmers, as the crops in this area are typically harvested only once a year. The farmers can utilize the harvest for consumption, sale, or as seeds for the following planting season. Meanwhile, the Kalurahan Purwodadi government receives a one-time payment as a lease fee for agricultural land at the start of the lease period, eliminating the need for further payments in subsequent years. Similarly, kiosk renters also follow a profit-sharing scheme through annual lease payments to the Kalurahan Purwodadi government. These payments are made once a year, specifically in June.

#### **E. The Potential Contribution of Village Common Land Management in Increasing Original Village Revenue in Kalurahan Purwodadi**

Village Own-Source Revenue (Pendapatan Asli Desa or PAD) refers to income generated from various administrative activities carried out by the Kalurahan government to fund routine operations. The following table presents the Village Own-Source Revenue in Kalurahan Purwodadi from 2020 to 2023, derived from village-owned assets.

Table 4. Original Revenue of Kalurahan Purwodadi

Year	Village Own-Source Revenue	Revenue (IDR)	Total Revenue (IDR)
2020	Income from Village Assets		
	Management of Village Common Land	10,000,000	33,393,500
	Village Market	4,500,000	
	Village-Owned Stalls	10,600,000	
	Recreational Facilities	8,293,500	
2021	Income from Village Assets		
	Management of Village Common Land	10,200,000	35,300,000
	Village Market	4,500,000	
	Village-Owned Stalls	10,600,000	
	Recreational Facilities	7,000,000	
2022	Income from Village Assets		
	Management of Village Common Land	14.750.000	37,850,000
	Village Market	4.500.000	
	Village-Owned Stalls	10.600.000	
	Recreational Facilities	3.000.000	
	Meeting Hall	3.000.000	
	Village Hall Rental	2.000.000	

2024	Income from Village Assets		
	Management of Village Common Land	11,000,000	34,100,000
	Village Market	4,500,000	
	Village-Owned Stalls	10,600,000	
	Recreational Facilities	3,000,000	
	Meeting Hall	3,000,000	
	Village Hall Rental	2,000,000	

Source: Processed by the Researcher, 2024

Based on the table, Village Own-Source Revenue from village-owned assets includes various sources such as the management of Village Common Land, the village market, village-owned stalls, recreational facilities, meeting halls, and village hall rentals. However, the annual revenue varies from year to year. The average Village Own-Source Revenue over the past four years is approximately IDR 35,160,875. The determination of rental fees for agricultural land is typically based on estimates. Rental payments for agricultural land are made at the beginning of the lease period, eliminating the need for additional payments in subsequent years. Upon the lease's expiration, the lessee is given the option to either renew the lease or terminate it. The lease period for Village Common Land management often aligns with harvest and seasonal cycles, which may result in flexible lease end dates. For instance, although leases may start in March, they could end in July, depending on the harvest season. This flexibility is due to the reliance on rainfed agricultural systems in Kalurahan Purwodadi, which depend solely on rainfall rather than irrigation systems. This differs from irrigated farmland, which can produce up to three harvests per year due to its consistent water supply. In contrast, rental payments for stalls are made annually, typically in June. Lessees are usually given one to two weeks to complete their payments. If payments are not made within the allocated time, a warning letter is issued by the Kalurahan government. Should the lessee still fail to pay, village officials will visit the lessee's premises or residence to address the matter directly.

Public facilities utilizing Village Common Land, such as community halls (*Balai Padukuhan*), soccer fields, community health centers (*Puskesmas*), mosques, and educational institutions like Early Childhood Education (PAUD), Kindergartens (TK), Elementary Schools (SD), and Junior High Schools (SMP), are currently exempt from rental fees. If these facilities were subjected to rental fees, they could potentially contribute to increasing the Village Own-Source Revenue (Pendapatan Asli Desa, PAD). The average rental cost for agricultural land is approximately IDR 2,000 per square meter (M). If educational institutions and public facilities were also charged a similar rental fee, their revenue potential could be estimated accordingly. For instance, Village Common Land rented for the construction of SDN Purwodadi I covers an area of 2,337 square meters, and *Puskesmas* Tepus II occupies 3,536 square meters. If these facilities were charged rental fees, the estimated annual revenue would be IDR 4,674,000 (calculated as 2,337 M x IDR 2,000/M) from SDN Purwodadi I and IDR 7,072,000 (calculated as 3,536 M x IDR 2,000/M) from *Puskesmas* Tepus II. Similarly, the potential rental income from other public facilities and educational institutions could also be

calculated. Revenue from Village Own-Source Revenue (PAD) contributes significantly to Kalurahan Purwodadi's expenditures, which include the following:

1. Expenditures in the Field of Village Administration.

These expenditures cover the salaries and allowances of the village head (*lurah*) and other village officials. These salaries and allowances are borne by the Kalurahan government since the village head and officials are not categorized as Civil Servants (*Aparatur Sipil Negara, ASN*).

2. Expenditures in the Field of Village Development Implementation.

a) Education Sub-Sector: Maintenance and construction/rehabilitation of PAUD/TK buildings owned by the Kalurahan, as well as supporting community art and learning centers; b) Health Sub-Sector: Implementation of community health preparedness programs, provision of supplementary food for toddlers and PAUD students, and incentives for health cadres and family planning (*KB*) volunteers; c) Public Works and Spatial Planning Sub-Sector: Maintenance of village roads, neighborhood roads, and community halls; d) Residential Area Sub-Sector: Development of village-owned clean water sources; e) Tourism Sub-Sector: Management of tourism object retribution fees. Individuals responsible for managing retribution posts are paid from the village budget.

3. Expenditures in the Field of Community Development. Activities include celebrations of major events, such as the *rasulan* ceremony, which requires substantial funding to organize various types of entertainment. Additionally, local residents conduct traditional feasts (*kenduri*), where they contribute a variety of food items.

## F. Conclusion

There exists a dualism in the status of Village Common Land in Kalurahan Purwodadi, functioning both as a village asset and as land owned by the Sultanate. Initially, Village Common Land was categorized as *Tanah Hak Anggaduh* under the authority of the village, which was later converted into *Hak Andarbe* (village ownership rights) as a village asset by Regional Regulation of the Special Region of Yogyakarta (DIY) No. 5 of 1954. However, according to the provisions of Perdis No. 1 of 2017 on the Management of Sultanate and Duchy Land, and Governor Regulation No. 34 of 2017 on the Utilization of Village Land (as an implementation of the Special Privileges Law), the Kalurahan government in DIY is only authorized to manage and utilize the land, while its ownership is retained by the Sultanate. This dualism has implications for the ownership status of the land, delays in obtaining permits for non-agricultural activities, and the potential loss of Village Common Land if the Sultanate reclaims it for public use.

The management system for Village Common Land involves individuals or entities responsible for utilizing and managing the land. Permits for the utilization of Village Common Land are outlined in Kalurahan Purwodadi Regulation No. 5 of 2020 regarding the Utilization of Kalurahan Land. Additionally, the protection of Village Common Land is regulated under Governor Regulation No. 34 of 2017 on the Utilization of Village Land. In the region, Village Common Land is primarily utilized for

agricultural purposes, public facilities (community halls, fields, mosques, and health centers), educational institutions (pre-school, kindergarten, elementary school, and junior high school), castor oil building, stalls, and markets. However, a significant portion (90.996%) of the total Village Common Land is designated for agricultural use. Revenue sharing from the management of Village Common Land between the village government and the community is essentially equivalent to land rental payments.

Village Own-Source Revenue (Pendapatan Asli Desa, PAD) derived from village assets includes the management of Village Common Land, village markets, village-owned stalls, recreational facilities, meeting halls, and the rental of village halls. Based on data from 2020–2023, the average Village Own-Source Revenue over the past four years is approximately IDR 35,160,875. Public facilities and educational institutions, if subjected to rental fees, could significantly increase PAD. For example, the rental potential for SDN Purwodadi I is estimated at IDR 4,674,000 per year, and for Community Health Center Tepus II, IDR 7,072,000 per year. Revenue from PAD contributes to various sectors, including education, development, health, and community activities. Thus, the management of *Village Common Land* plays a crucial role in enhancing the Village Own-Source Revenue, which in turn supports the development of the Kalurahan.

It is recommended that the Kalurahan Purwodadi government further leverage the potential of its assets to generate additional Village Own-Source Revenue and optimize the utilization and management of *Village Common Land*. Meanwhile, the community is encouraged to utilize Village Common Land in accordance with existing regulations to prevent damage or loss of the land. Furthermore, it is crucial to raise public awareness regarding their obligation to pay rental fees.

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