

Licensing Bureaucratic Reform: A Study on Licensing of Village Land Use in Bantul Regency

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ABSTRACT: This study aims to analyze in depth the phenomenon of village land use in the Special Region of Yogyakarta related to the principles of land that apply in Indonesia, especially the village land use in Bantul Regency. The specificity of the administrative completeness and the process of issuing village land use permits are also studied in depth through the legal certainty theory and public service theory. This study uses a normative approach with data collection instruments from secondary legal sources, especially laws and regulations. The findings show that the privileges of using village land and the process of issuing village land use permits do not reflect the legal certainty theory developed by Hans Kelsen and public service theory developed by Zeithaml, Berry, and Parasuraman. However, policy changes such as setting minimum service standards, building a status tracking system, and implementing mapping and registration of village land can contribute to the procedure for village land use, in order to provide legal certainty for the community.

KEYWORDS: Village Land Use Permit, Legal Certainty, Public Service, Bureaucratic Reform

I. INTRODUCTION

Bureaucratic reform in Indonesia has been running since the reform era to realize democratic governance and accelerate the realization of people's welfare. However, with the ongoing process of bureaucratic reform carried out by the government, it has resulted in bureaucratic reform not being implemented optimally in several sectors. One of these sectors is the licensing sector, especially licensing related to the use of village land which still faces several problems. For example, the problem related to the lease of village land in Bantul Regency between the Timbulharjo Village Government and the Bantul Regency Government which in this case is delegated to the Bantul Regency Education, Youth and Sports Office (Razak, 2025).

This problem arose when the lease for the village land contained in the agreement expired in 2023. The Bantul Regency Education, Youth and Sports Office have applied for an extension of the village land use permit since 6 (six) months before the agreement ended. Although the application for extension has been carried out in accordance with the provisions, the governor's permit will only be issued in 2025 through the Decree of the Governor of the Special Region of Yogyakarta (DIY) Number 3/IZ/2025 regarding the granting of a permit to use the village land dated January 2, 2025. As a result of the delay in the issuance of the permit, the rent of Rp800,000,000.00 (eight hundred million rupiah) in 2024 cannot be paid by the Bantul Regency Education, Youth and Sports Office on time.

The delay in paying rent because of the length of the licensing process caused further problems, namely that the Timbulharjo Village Government could not utilize the income obtained from the village land rent as the original income of the village. The original income of the sub-district is used to fund activities and development in the sub-district, such as the implementation of sub-district government, the implementation of sub-district development, community development, and the empowerment of sub-district communities to achieve community welfare. So that if there are obstacles in rent payment as a result of the slow process of managing land use permits in the village, it will certainly also have an impact on the lack of optimal activities and development in the village. The use of the village land has become part of the special authority given to the Special Region of Yogyakarta through Law Number 13 of 2012 concerning the Privileges of the Special Region of Yogyakarta (Law Number 13 of 2012). In Article 7 paragraph (2) of Law Number 13 of 2012, it is stated that the Special Region of Yogyakarta has 5 (five) special authorities. One of the special authorities given to the Special Region of Yogyakarta is the land sector.

The regulation regarding land as stipulated in Law Number 13 of 2012 divides land into two categories, Sultanate Land and Duchy Land. Each category is then further divided into two types, namely *Keprabon* land and *Dede Keprabon* land. *Keprabon* land is used by the Sultanate and the Duchy as the location of the palace and its facilities. *Dede Keprabon* land includes village land that comes from the Sultanate and the Duchy area and is given with *anggaduh* rights, land that has been used both by the community and institutions/institutions and has obtained *Serat Kekancangan*, land that is used either by the community or institutions/institutions

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and does not have *Serat Kekancingan*, and land that has not been used at all (Supama & Imbiri, 2025a).

In the implementation of the special authority in the land sector, the Sultanate is designated as a legal entity through Article 32 paragraph (2) of Law Number 13 of 2012. The position as a legal entity affects the position of the Sultanate which is the subject of rights that have ownership of the Sultanate land (Purnomo, 2022). Article 20 paragraph (2) of Law Number 5 of 1960 concerning the Basic Regulation of Agrarian Principles (UUPA), states that property rights can be transferred or conveyed to other parties. The provisions regarding the transfer mechanism are regulated in more detail in Article 19 of the Special Region Regulation of the Special Region of Yogyakarta Number 1 of 2017 concerning the Management and Utilization of Sultanate Land and Duchy Land. the Special Region Regulation of the Special Region of Yogyakarta Number 1 of 2017 emphasizes that the use of Sultanate land is directed to support the development of culture, social interests, and the improvement of community welfare can be carried out through efforts to protect, use, and release.

Regarding the use of the land, Article 21 paragraph (2) of the same the Special Region Regulation of the Special Region of Yogyakarta Number 1 of 2017 emphasizes that the use of land by the community and institutions must obtain written permission from the Sultanate for Sultanate land and from the Duchy for Duchy land. Permits, especially for *Keprabon* land and *Dede Keprabon* land, are regulated through the Governor Regulation of the Special Region of Yogyakarta Number 24 of 2024 concerning the Utilization of Village Land (Yogyakarta Governor Regulation Number 24 of 2024). In the Governor of Yogyakarta Regulation Number 24 of 2024, it specifically regulates *Dede Keprabon* land in the form of village land which is intended as village treasury land, *pelungguh*, *pengarem-arem*, and land for the public interest (Diki & Sari, 2025).

Article 32 paragraph (1) of the Governor of Yogyakarta Regulation Number 24 of 2024 states that the use of village land is carried out through several things, one of which is the rental carried out by other users which can be implemented after obtaining written permission from the Sultanate or Duchy and the governor's permission. Regarding the mechanism for issuing permits, it is described through Articles 13 to 17 of Governor of Yogyakarta Regulation Number 24 of 2024. However, the problem arises from the provisions in Article 16 paragraph (4) which states that "The Sultanate or Duchy grants permission if the permit application has met the requirements", without being accompanied by a clear deadline for the permitter. The absence of this time limit opens up a space of legal uncertainty in the licensing process as illustrated through the village land lease in Timbulharjo.

Based on this background description, the main question in this study is whether the issuance of a permit to use the village land has reflected the legal certainty theory developed by Hans Kelsen and public service theory developed by Zeithaml, Berry, and Parasuraman? Thus, this study aims to analyze whether the permit issuance process for village land use reflects the legal certainty theory proposed by Hans Kelsen and the public service theory developed by Zeithaml, Berry, and Parasuraman.

II. RESEARCH METHODS

This study will use the legal certainty theory developed by Hans Kelsen which provides a strong foundation in the development of a structured and systematic legal system. This theory emphasizes the existence of a separation between law and morality, where the validity of the law is determined by the prevailing hierarchical norms, but without taking into account the moral values that develop in society. This study will also use the public service theory developed by Zeithaml, Berry, and Parasuraman, which emphasizes on the use of the principles of transparency.

The type of research used is normative research. Normative research is defined as legal research that focuses on a systematic approach to examining legal rules, principles, and doctrines in response to certain legal issues (Marzuki, 2013). The subject of normative research is in the form of law which is then conceptualized as a norm or rule that applies in society and becomes a reference for community's behavior (Buulolo, 2023). Normative research is carried out by examining literature materials (secondary data) which includes research on legal principles, legal systematics, horizontal and vertical legal synchronization, legal comparison, and legal history (Soekanto, 2006). This research focuses on positive legal norms contained in the provisions of laws and regulations, especially regulations at the national level and regulations at the level of DIY related to the regulation of village land.

III. RESULTS AND DISCUSSION

A. Case Profile of Mapping the Land Use Licensing Process in Bantul Regency

The special authority that DIY has, especially the authority related to land has been regulated in several regulations at the national and regional levels. These regulations, in substance, show that the Sultanate has the function of controlling and regulating lands in the territory of Yogyakarta. Law Number 13 of 2012 as an *ius constitutum* emphasizes the legitimacy of village land management (Erna Sri Wibawanti et al., 2024). Article 32 paragraph (5) of Law Number 13 of 2012 states that the Sultanate has the authority to manage and utilize the Sultanate land in order to optimally support the development of culture, social interests, and the improvement of community welfare. However, the regulation does not provide further explanation of the form of management and utilization authority. Law Number 13 of 2012 also places the Sultanate as the legal subject of the land ownership, so that when it is associated with Article 33 paragraph (4) which states that to manage and utilize the Sultanate land, it must obtain the Sultanate's approval permit for the Sultanate land. This arrangement has an effect on Bantul Regency, as one of the regions in Yogyakarta.

The initial findings of the research based on Law Number 13 of 2012 indicate that there is a tendency that is not in line with the

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spirit of national agrarian reform and raises the potential for "counter agrarian reform". The concept of "counter agrarian reform" refers to the tendency of policies that are contrary to the goal of agrarian reform, namely to concentrate land control on a certain agency or institution, rather than redistributing or expanding public access to the land. In the context of Yogyakarta, this indication can be seen in the authority to grant permits given to the Sultanate, which is the reconcentration of land control in the hands of traditional institutions (Sugiarto & Barthos, 2024).

This arrangement does strengthen the historical legitimacy of the Sultanate, but it overrides administrative aspects that have the potential to cause problems of authority and the need for harmonization of licensing mechanisms in the regions (Supama & Imbiri, 2025b). This means that the granting of authority to the Sultanate in the stage of granting permission to use village land needs to be established a standard operational procedure that can be used jointly between institutions to achieve service certainty.

In addition to obstacles in the regulatory aspect, the initial findings of the study also show that there are structural obstacles (bottlenecks) in the mechanism for granting permits for the use of village land involving various parties, such as village government, the Sultanate/Kadipaten, and the Governor. These obstacles are not solely technical, but are rooted in the disharmonization of norms and regulations regarding authority and procedures between parties. The absence of a service level agreement or minimum service standard that strictly regulates the timeframe, flow, and obligations of each party causes every stage of the permit process to run without certainty. The disharmonization of norms and arrangements increases the potential for delays because each party carries out its role without uniform guidance. In general, the involvement of these various parties can be illustrated as follows:

Table 1. Illustration of the involvement of the parties in the issuance of permits

PROCESS STAGES	MAIN ACTORS	OUTPUT/ PHASE	BOTTLENECKS
Initial permit application	village government – Sultanate/Duchy	Permit proposal document	Document requirements are not standardized between village government
Verification and approval by the Sultanate/Duchy	Sultanate/Duchy	Land use recommendations	There is no service level agreement or minimum service standard and the duration of verification varies greatly
Determination of the Governor of Yogyakarta	Yogyakarta Regional Government	Governor's Decree (legalization of permits)	Full dependence on the output of the Sultanate/Duchy (systemic delay)
Determination of rental value and payment	Yogyakarta Regional Government and village government	Rent value decree, levy payment	Delayed due to the Governor's Decree

In the case that occurred in Bantul Regency, these obstacles had implications for the delay in the issuance of the new village land use permit issued on January 2, 2025. The delay in issuing the permit affects 4 (four) problems, including:

First, financial problems, namely the payment of land rent in Timbulharjo village in 2024 is delayed, and cannot even be paid in the year in question. Of course, this has a direct impact on the decline in the village original revenue of Timbulharjo village.

Second, fiscal problems that show that these obstacles have an effect on the decline of the ability of the Timbulharjo village to finance the village implementation program whose funds are allocated from the village original revenue and expenditure budget.

Third, managerial problems that show the risk of carry-over public service work. This is intended that the delay has implications for long-term problems, especially at the level of public service implementation, which should be carried out in 2024, but along with the delay in the payment of village land rent, which incidentally is one part of the income of the Timbulharjo village, it leads to the Timbulharjo village having to prepare the same programs and activities for 2025. This problem shows that access and certainty of the use of village land which is a buffer for the development of Timbulharjo village and social resilience weakens the implementation of programs and community welfare. Therefore, it is necessary to make improvements and provide certainty in the process as a legal issue, but it is necessary to improve the fiscal instruments for the Timbulharjo village (Widianingsih et al., 2024). Fourth, the mechanism for issuing land use permits does not provide clarity on the time frame and procedural mechanisms, which results in a decrease in public trust in the parties involved in the process of issuing land use permits (Srikusuma & Harve, 2024). This is due to the emergence of the perception of inefficiency and legal uncertainty in the management of Sultanate land/Duchy land.

These issues are in line with the literature on land governance in Indonesia which highlights the existence of administrative fragmentation and overlapping authority between the government level and local agencies (Sahide & Giessen, 2015). In addition, the analysis of the initial findings also stems from the absence of an accountability mechanism for the time of the minimum service

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standards in the formal non-governmental phase, in this case the Sultanate. This condition reinforces the hypothesis that the biggest obstacle is not in technical capacity, but in the design of government and coordination mechanisms between agencies.

The initial recommendation for these findings is the need for the preparation of a cross-sectoral minimum service standard between the Yogyakarta Regional Government as the issuer of land use permits, the Sultanate as the recommender, and the village government as the party that directly uses the land. The coordination is specialized in the verification stage and providing recommendations for the use of village land. In addition, there is a need to digitize the licensing flow through a time-based status tracking system. This is needed to provide legal certainty over the period of issuance of land use permits (Halim, 2025). Routine coordination forums are also very important, in order to accelerate the issuance of land use permits, and there is a need for an evaluation of applicable regulations to adjust to public service targets.

B. Process Barriers and Time Certainty

The most dominant obstacles in the licensing process for the use of village land in Timbulharjo village lie in the long multi-gate approval coordination, the absence of a deadline for issuing permits, and the minimum service standards that are not oriented to the time completion. These three empirical issues are reflected in the Governor of Yogyakarta Regulation Number 24 of 2024.

Normatively, tiered coordination is mentioned in Articles 13 to 17 of the Governor of Yogyakarta Regulation Number 24 of 2024. Coordination began with a permit application submitted through the local Regent to obtain a recommendation for a permit application. The recommendation for a permit application is then submitted by the Regent to the Land and Spatial Planning Office (*Kundha Niti Mandala Sarta Tata Sasana*) Special Region of Yogyakarta (DPTR DIY) for verification and validation.

After the verification and validation process, DPTR DIY forwards it to the Sultanate/Duchy, but in the context of the sub-district treasury land in Timbulharjo village, the results of verification and validation are submitted to the Sultanate. The Sultanate then gave approval or rejection of the permit application. If approved, the Sultanate returns the approval letter to DPTR DIY which then will be followed up by the DPTR DIY to process the permit for the village land use to the Legal Bureau of the Yogyakarta Regional Secretariat. Furthermore, the Legal Bureau of the Yogyakarta Regional Secretariat will process the village land use permit to obtain a determination by the Governor of Yogyakarta.

The long permit issuance mechanism has implications for the length of time needed to issue a permit for the use of village land by the Governor. In Article 16 paragraph (4) of the Governor of Yogyakarta Regulation Number 24 of 2024, it is formulated that the Sultanate grants permission if the permit application has met the requirements. However, this Article does not provide a clear period of time for the Sultanate to give approval. The provisions regarding the time limit are only regulated for rejection, as mentioned in Article 16 paragraph (3) stipulates that its implementation must be completed no later than 14 (fourteen) working days after the application is declared complete and in accordance with the provisions.

The absence of a clear time in giving the approval creates legal uncertainty. This is exacerbated by the absence of further explanation as stated in the Article by Article Explanation, which states that Article 16 only reads "Quite clear". This condition results in uncertainty regarding the time when permits can be issued, which can cause losses to parties who will use the village land, because if the permit has not been issued, then the lease agreement cannot be implemented.

The absence of a time frame for granting this approval raises the issue of legal uncertainty in the event that the Sultanate approves the application for a permit to use the village land (Prasetya et al., 2024). In addition, the absence of this time period also causes different variations in processing duration between one condition and another.

The problem of tiered coordination and lack of time results in the lack of clarity of the time-oriented minimum service standards. This has a domino effect until the final phase of the issuance of the village land use permit until the issuance of the Governor's Decree on the village land use permit and also the annual rent payment.

In this case, the time problem can be significantly minimized through governance interventions that emphasize time certainty and transparency process (Lubis, Indah, et al., 2025). In addition, observing several land governance contexts in the Southeast Asian region, the existence of a clear time standard in the issuance of a decision, coordination between institutions, and the existence of a transparent time-based tracking system will reduce the waiting time for permits (Toumbourou, 2020). In addition, a licensing policy that is results-oriented that is not balanced with careful preparation will lead to the permit issuance is poorly implemented (Rahayu et al., 2019).

This finding is relevant to the case that occurred in Bantul Regency, especially the village land in Timbulharjo village, where the policy of issuing land use permits has not been balanced with the simplification of inter-institutional mechanisms. Therefore, it is necessary to establish minimum service standards whose preparation involves institutions that have a role in the issuance of land use permits in this village. Strengthening the coordination mechanism and reporting of the process, both directly and indirectly, needs to be carried out to adjust the target for the implementation of the issuance of permits to the capacity of each institution to prevent the accumulation of cases in the verification and validation phase at the Sultanate level.

C. Land Principles in Indonesia Related to Cases

The issue of licensing the use of village land in Bantul Regency shows that the main factor does not only refer to the slow administrative process, but also the normative aspect of land regulation in Yogyakarta. Law Number 13 of 2012, affirms the position

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of the Sultanate and the Duchy as legal subjects of the owners of property rights to the Sultanate land and the Duchy land. However, this authority is not accompanied by detailed procedural arrangements, including service standards until the deadline.

The null procedural arrangement has implications for the emergence of bottlenecks in the licensing process seen in the case in Timbulharjo village which shows that new permits were issued long after the application was submitted. This situation creates direct implications for the licensing process for the use of village land in Bantul Regency, which does not pay attention to national land principles as stipulated in the UUPA (Meiliawati, 2025). The following is an analysis of the relationship between the case and the principles of land derived from the UUPA as the implementation of basic agrarian principles with the problems that occur in Bantul Regency:

1. *The Principle of the Right to Control from the State*

The Considerations of the UUPA and its affirmation in Article 2 of the UUPA state that the state is authorized to determine the allocation of land, grant or revoke land rights, and carry out agrarian reform and land acquisition for the public interest. This principle is closely related as the basis for the legitimacy of public intervention in land use (Budhayati, 2018).

In the context of DIY privileges, Law Number 13 of 2012 positions the Sultanate as the holder of property rights over the Sultanate land. However, in practice, when the licensing authority is in the hands of the Sultanate, there will be indications of a redistribution of the authority of State Property Rights to traditional institutions. This can give rise to dual authority between the Sultanate and the Government, resulting in overlapping permitting processes and uncertainty in the bureaucratic chain (Nugroho et al., 2024). As a result, the Sultanate has an administrative nature that resembles a public function, namely granting land use permits. This fact is contrary to the concept of state property rights which places the state as the holder of supreme public power over land (Wicaksono et al., 2019).

2. *The Principle of Social Function of Land Rights*

The principle of social function of land rights as stated in Article 6 of the UUPA is emphasized that all land rights have a social function and land rights holders must utilize the land so that it does not have a significant impact on the public interest which makes the land rights not merely absolute private rights. In the context of the Privileges of Yogyakarta through Article 32 paragraph (5) of Law Number 13 of 2012 emphasizes that the use of Sultanate land must be aimed at cultural, social, and community welfare interests.

However, in the case of delayed licensing in Timbulharjo Village, there are administrative, bureaucratic, and procedural obstacles that actually hinder the use of land to carry out its social functions optimally, such as social facilities, public facilities, village markets, and road access (Abimanyu, 2022). So that even though the historical legitimacy of the Sultanate is strong, the existence of procedural disharmony between the parties reduces the effectiveness of land use which results in the unfulfilled social function of land for the public interest (Putra et al., 2021).

3. *The Basis of Justice and Equitable Land Tenure*

In the case of Bantul Regency, the delay in the process of issuing a permit for the use of village land shows an imbalance of authority in land control and management. This shows the trend of "counter agrarian reform" that gives land control to traditional institutions, namely the Sultanate. Conceptually, this is contrary to the spirit of agrarian reform promoted by the UUPA and the national program that prioritizes the principle of justice as a fundamental principle in land governance in Indonesia (Lubis, Lubis, et al., 2025).

The principle of justice in the UUPA is a crucial principle to create a balance between individual rights and the interests of society as a whole. However, granting licensing authority to one actor without being accompanied by transparent procedural standards tends to cause social conflicts and reduce public access to land use.

In the context of the case in Timbulharjo village, the delay in permits not only hinders the use of land for the public interest, but also has an impact on development that should be enjoyed by the community. Thus, the principle of justice in the UUPA is a significant challenge that must be overcome in the practice of village land management.

4. *The Principle of Agrarian Law Unity*

The principle of unity of agrarian law in the UUPA places land management on a system of agrarian law that applies nationally. However, in the context of Yogyakarta, there is a legal specificity (*lex specialis*) sourced from Law Number 13 of 2012 which places the Sultanate as the subject of property rights. Law Number 13 of 2012 gave result into several implementing regulations in Yogyakarta, one of which is the Governor of Yogyakarta Regulation Number 24 of 2024 which is not fully in harmony with the principles of land that apply nationally. The disharmonization is related to the licensing authority, the mechanism for the use of village land, and the authority of each party involved in the permit issuance process.

In the context of the case in Timbulharjo village, the disharmonization is evident in the absence of standard procedures and the overlap of authority that results in delays in the issuance of permits and obstacles to public services. Thus, the difference in regulation at the national level and the special law of Yogyakarta confirms that the unity of agrarian law has not been implemented optimally and does not have a significant role in affecting the certainty and effectiveness of land licensing services at the local level, especially DIY.

5. *The Basis of Protection of the Region*

The disharmonization of the regulations in the UUPA and Law Number 13 of 2012 and its implementing regulations has caused

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serious problems in the licensing process for the use of village land. In addition, the absence of operational standards for the parties involved in the licensing process also participates in providing unclear services for the community.

Both of these problems have a direct impact on small communities that need access to land for micro businesses, public facilities, and village development. Meanwhile, the lack of clarity in operational standards leads to increased transactional costs, dependence on intermediaries, delays in village development, and the entry of actors who take advantage of administrative loopholes. This shows that there is a conflict with the principle of protection of the region and society as well as the principle of welfare.

D. The Theory of Legal Certainty and the Theory of Public Service

The legal certainty theory developed by Hans Kelsen positions law as a hierarchical norms system, free from non-legal influences, and attainable only when implemented consistently. This emphasizes that legal certainty can be realized when the law functions as a logical, systematic set of rules that provides predictability and assurance for society (Kelsen, 2006). The public service theory developed by Zeithaml, Berry, and Parasuraman emphasizes on transparency through three dimensions, namely transparency of service processes and timelines, transparency of rights and service certainty, and consistency of openly accessible information (Zeithaml et al., 1990). According to Zeithaml, Berry, and Parasuraman, public services can be considered as effective and well-targeted when these three dimensions are fulfilled.

The legal certainty theory and public service theory has been normatively regulated in Indonesia through Law Number 30 of 2014 concerning Regional Government (Law Number 30 of 2014), which are parts of the general principles of good governance. Law Number 30 of 2014 states that every public administration action and decision issued by administrative officials must comply with the the general principles of good governance. In the context of issuing a permit for the use of village land, the administrative officials involved, namely the Governor of Yogyakarta, must also be subject to the the general principles of good governance.

The general principles of good governance is defined through Article 1 number 17 of Law Number 30 of 2014, which is a set of principles that are used as a guideline for government officials in using their authority when determining decisions and/or implementing actions in the context of government administration. In this case, the general principles of good governance has a function as a sign for government officials in carrying out their duties so that actions remain in accordance with the actual legal purpose (Solechan, 2019). Normatively, Article 10 of Law Number 30 of 2014 emphasizes that the general principles of good governance include eight principles, namely legal certainty, usefulness, impartiality, prudence, prohibition of abuse of authority, openness, prioritizing the public interest, and the provision of public services.

The main problem in this study, it is studied using the theory of legal certainty and the theory of public service. The explanation of Article 10 paragraph (1) letter a of Law Number 30 of 2014 states that legal certainty is a principle in the state of law that prioritizes the basis of the provisions of regulations, propriety, fairness, and justice in every policy of government administration. Legal certainty is used to study the elements of propriety and propriety of the Governor of Yogyakarta in issuing a permit to use the village land. In the context of Timbulharjo village, the licensing process that was issued a year after the permit application was submitted is questionable. In addition, the absence of a deadline set by the Sultanate in giving approval causes the users of the sub-district, such as Timbulharjo village, to not obtain legal certainty.

The explanation of Article 10 paragraph (1) letter h of Law Number 30 of 2014 states that public service is a principle that requires the provision of services in a timely manner, in accordance with transparent procedures and costs, and carried out in accordance with service standards and the provisions of applicable laws and regulations. So judging from this principle, there is an inconsistency in the speed and transparency of the stages.

This inconsistency is evidenced by the length of time that is not emphasized in the Governor of Yogyakarta Regulation Number 24 of 2024 and the stages of lack of transparency regarding the process that is too long, causing violations of the principles of good governance. In addition, this problem is also contradictory to public service practices that should prioritize speed and transparency of stages that can provide services that are more responsive to the community (Annahar et al., 2023). The findings of these results can be shown to be a gap in both principles with the conditions that occur in practice as shown in the following table:

Table 2. Gap/gap in the principle of legal certainty and good service with conditions in practice

THEORY	EVALUATION INDICATORS	EMPIRICAL CONDITIONS	GAP
Legal Certainty	Minimum service standards, time standards and public tracking mechanisms	There is no explicit minimum service standard in the Governor of Yogyakarta Regulation Number 24 of 2024, there is no public case tracking	Weak time predictability and certainty of application status

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Public Service	Consistency of service duration, transparency of stages, and responsiveness between institutions	The process and speed differ between the village government and the Sultanate, public information on the service of issuing limited village land use permits	Service is not uniform and not user-oriented
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This elaboration shows that although the legal framework has existed through Law Number 13 of 2012, Governor of Yogyakarta Regulation Number 24 of 2024, and other technical regulations, the operational dimension of the general principles of good governance has not been measured to the maximum, especially through the principle of legal certainty and the principle of good service, so that the implementation of granting permission to use village land only depends on the interpretation and capacity of each institution involved. This condition reflects the weak internalization of the principles in bureaucratic practices in the regions.

Strengthening the principles of the general principles of good governance which are directed at measurable and operational dimensions, such as the determination of strict and binding minimum service standards and the certainty of processing time for the issuance of village land use permits directly or indirectly. These two steps are useful to strengthen the normative compliance of relevant institutions with the principles in the general principles of good governance while increasing public satisfaction with public services. This strengthens the argument that AUPB is not enough to be applied normatively only, but needs to be operationalized through measurable governance indicators (Rio Andika Setiawan et al., 2023).

The gap between practices that occur with the general principles of good governance can be minimized in the context of the issuance of village land use permits in Bantul through the establishment of cross-sector minimum service standards as a concrete form to ensure legal certainty. The establishment of a status tracking system or publication of the permit application process time is also considered necessary to strengthen public transparency and accountability. This step not only strengthens the legitimacy of the general principles of good governance, but also increases public satisfaction and trust in the licensing process for the use of village land.

When compared to best practices in land management in Indonesia, according to Toumbourou (2020), the problems in the issuance of land use permits show major gaps in the clarity of mandates, coordination between institutions, and a status tracking system (Rio Andika Setiawan et al., 2023). The lack of legal certainty and transparency shows that the absence of minimum service standards and the absence of a status tracking system provide an affirmation of the weak level of coordination between institutions. Internal bureaucratic factors at the DIY level also worsened the condition. Weak political accountability encourages the emergence of inefficiencies in public services (Gören, 2014), so there is a need for supervision at every stage of the issuance of village land use permits.

Based on these findings, a reform model of the village land use licensing process can be formulated that emphasizes the integration of the principles in the general principles of good governance into institutional design and operational mechanisms that include 4 (four) things.

First, regulations, it is necessary to establish strict minimum service standards for licensing the use of village land involving the village government, the Sultanate and the Governor of Yogyakarta by considering more explicit time limits and transparency in the permit issuance process. It is used to strengthen legal certainty and reduce administrative stagnation.

Second, institutional, standard operating procedures are also needed in addition to the minimum service standards which are compiled to bind duties and responsibilities and limit time in each stage of the process involving several institutions used to ensure consistency in service implementation.

Third, digitalization, the construction of a time-based tracking system and consulting services in the process of issuing village land use permits are also needed to increase the efficiency and transparency of procedures.

Fourth, accelerating the mapping and registration of village land used by each village is also very important to be carried out to prevent the occurrence of use rights disputes and strengthen the administrative legitimacy of the management of village land assets. The four series are in line with the land governance assessment framework as an instrument for monitoring good governance in the land sector (Burns et al., 2012). So that the general principles of good governance -based reform not only improves the principle of legal certainty and the principle of good service, but also strengthens institutional legitimacy and public accountability in the management of village land in Yogyakarta.

IV. CONCLUSIONS AND SUGGESTIONS

A. Conclusion

Based on the results and discussions, it can be concluded that the issuance of a permit for village land use has not fully reflected theory of legal certainty by Hans Kelsen and public service theory developed by Zeithaml, Berry, and Parasuraman. In addition, the licensing process that occurred still shows the unclear procedures and variations in the time needed. The Governor of Yogyakarta Regulation Number 24 of 2024 does not clearly state the time for granting permits, so the length of the process depends on each

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application. When viewed from the general principles of good governance, there is a gap between norms and practices, and the principle of legal certainty and the principle of good service delivery have not been internalized. Substantially, this issue also relates to the land principles of the UUPA, as the administrative authority of licensing tends to be concentrated in the Sultanate, giving rise to the potential dualism of authority between traditional institutions and local governments. This dualism has the potential to cause an imbalance in the implementation of the right to control from the state.

B. Suggestion

Based on the results and discussion, the suggestions that can be given include:

1. There is a need to establish minimum service standards, strict operational standards, procedures, and a time-based status tracking system for the licensing of village land use involving the village government, the Sultanate and the Governor of Yogyakarta by considering more explicit time limits and transparency in the permit issuance process.
2. Conducting mapping and registration of village land used by each village to prevent the occurrence of use rights disputes and strengthen the administrative legitimacy of the management of village land assets.

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