



## Implementation of provisions for the amount of fees for land deed officials (PPAT) in the area of Bener Meriah regency

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### Abstract

Article 1 paragraph (1) of the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency of the Republic of Indonesia Number 33 of 2021 concerning Fees for Officials Making Land Deeds states that "Service Fees for Officials for Making Land Deeds and Temporary Land Deed Making Officials for the cost of making deed may not exceed 1% (one percent) of the transaction price stated in the deed", however, in the Gajah Putih District, Bener Meriah Regency, there are still illegal levies (pungli) that are not in accordance with the provisions carried out by elements who claim to be intermediaries from sub-district office. The purpose of writing this journal is to explain the implementation of the provisions on the amount of fees for Land Deed Officials in Bener Meriah Regency, obstacles and solutions in implementing the provisions on the amount of fees for PPAT/PPATS fees in Bener Meriah Regency and the role of the Regional PPAT/PPATS Supervisory Board (MPPD) Bener Meriah Regency in implementing the provisions on the amount of fees. The research method used is an empirical juridical research method, namely by examining the applicable legal provisions and what actually happens in society by finding the facts and data needed in the research. The results of this study indicate that the implementation of PPAT fee provisions is usually carried out by the party conducting the transaction or service requested by the PPAT. Payment of PPAT fees must be made in advance except for land sale and purchase transactions and use different rates between one PPAT/PPATS and another PPAT/PPATS in Bener Meriah Regency. In fact, this can be detrimental to other parties involved in land buying and selling transactions. Obstacles that occur in the implementation of the amount of PPAT/PPATS fees in the Bener Meriah Regency area are due to the lack of legal awareness of the Bener Meriah community and the lack of supervision from the authorities in determining the amount of PPAT/PPATS fees and the role of the Board of Trustees and Supervisors (MPPD) PPAT/PPATS for the Bener Regency area. The joy in implementing the provisions for the amount of service fees is coordinating and cooperating with the National Land Agency (BPN), the Regional People's Legislative Council (DPRD), the Spatial Planning and Settlement Service, the security forces and other institutions related to land administration but the MPPD Bener Meriah does not carry out the role as stipulated in the rules regarding the MPPD.

**Keywords:** implementation, service fee provisions, land deed making officials

### Introduction

The 1945 Constitution of the Republic of Indonesia (hereinafter abbreviated as the 1945 Constitution) specifically in Article 33 paragraph (3) states that "Earth, water and natural resources contained therein are controlled by the state and used for the greatest prosperity of the people." However, in reality the written legal provisions have not been carried out in accordance with the law, because humans can own, control and use land for the use of their personal life which is more prominent than for the prosperity of the people. In this case, humans use various ways to obtain land, one of the methods used is by buying and selling land which results in the transfer of the property rights of the seller to the buyer in accordance with the rules of agrarian law. Furthermore, the land sale and purchase agreement which is the object is stated in a deed issued by the Land Deed Making Officer (hereinafter referred to as PPAT).

PPAT came into effect since the issuance of Government Regulation of the Republic of Indonesia Number 24 of 1997 concerning Land Registration as a form of implementing regulation of Article 19 of Law Number 5 of 1960 concerning Basic Agrarian Regulations (hereinafter referred to as UUPA). Even though the regulation does not explicitly mention related to the implementation by the PPAT, if you

look at the scope of authority of the officials specified in the government regulation, all of them are related to legal actions regarding land, it can be interpreted that the official in question is the official in charge and authorized to make deed of authority. to make an authentic deed as a result of certain legal actions regarding land rights or ownership rights to apartment units.

The position of the PPAT, including the deeds that were born, the form, and the form of the deed are an integral part of the land registration activities, as originally stipulated in PP No. 10 of 1961 concerning Land Registration. In the PP the term official is known, with the scope of authority as stipulated in Article 19.

Several provisions in Government Regulation Number 10 of 1961 concerning Land Registration (hereinafter referred to as PP No 10 of 1961) which regulate officials, namely:

1. Article 19: "Any agreement that intends to transfer land rights, give a new right to land. Mortgaging land or borrowing money with land rights as dependents, must be proven by a deed drawn up by and before an official appointed by the Minister of Agrarian Affairs (herein after referred to in this Government Regulation as Official). The form of the deed is determined by the Minister of Agrarian Affairs".

2. Article 38: "The official referred to in Article 19 is obliged to maintain a list of the deeds he has made, according to the form determined by the Minister of Agrarian Affairs and is also obliged to keep the originals of the deeds he has made."

The appointment of officials referred to in Article 19 of Government Regulation No. 10 of 1961 was then further regulated in Minister of Agrarian Regulation No. 10 of 1961 (TLN 2344). Article 3 paragraph (1) of the Ministerial Regulation, states that those who can be appointed as officials are:

- a. Notary;
- b. Employees and former employees within the Department of Agrarian Affairs who are considered to have sufficient knowledge of Land Registration regulations and other regulations related to the issue of transfer of land rights;
- c. The civil servants who once performed the duties of an official;
- d. Other people who have passed the test conducted by the Minister of Agrarian Affairs.

In the Minister of Agrarian Regulation No. 10 of 1961 as implementing regulation PP No. 10 of 1961 stipulates in detail regarding the implementation of making deeds in the presence of "officials". Each deed drawn up in the presence of an "official", must use printed forms or typed forms with a certain paper size and must obtain approval from the Head of the Land Registry Office and printed forms can only be purchased at post offices. This must be done, because the PPAT must be responsible for every deed or other actions it makes. This arrangement was motivated by the consideration that at that time most of the PPATs were held by Camats who because of their positions (out of office) carry out the PPAT position temporarily, in order to facilitate the implementation of his position including instructions for filling out the form or blank of the deed.

This regulation is still maintained today. Regulation of the Minister of Agrarian Affairs/Head of the National Land Agency Number 3 of 1997 concerning Provisions for the Implementation of Government Regulation Number 24 of 1997 states that the deeds of the Official for Making Land Deeds must be made using a blank PPAT deed provided by the National Land Agency which has been printed in advance. This means that the PPAT may not make the form of the deed itself because it must use a form that has been provided by the National Land Agency (hereinafter abbreviated as BPN).

Article 37 paragraph (1) of Government Regulation Number 24 of 1997 concerning Land Registration states that "Transfer of rights to land and ownership rights to apartment units through buying and selling, swapping, grants, income in companies and other legal acts of transferring rights, except for transferring rights through auctions, can only be registered if proven by a deed drawn up by the authorized PPAT according to the provisions of the applicable laws and regulations".

Please note that there are 3 (three) types of PPAT, namely:

1. PPAT;
2. Camat as temporary PPAT; And
3. Land Deed making official with special authority.

If you look again at Article 2 of Government Regulation Number 24 of 2016 concerning Regulations for the Position of Officials for Making Land Deeds, namely the PPAT is tasked with carrying out some land registration activities by making deeds as evidence that certain legal actions have been carried out regarding land rights or ownership rights to apartment units, which will be used as the basis for the registration of changes in land registration data resulting from the legal action.

The legal actions referred to include buying and selling, exchange, grants, income in the company (input), the distribution of joint rights, the granting of building use rights/use rights over private land, the granting of mortgage rights, and the granting of powers of imposing mortgage rights. Therefore, if there are people who buy and sell without being proven by a PPAT deed, they will not get a certificate, even though the sale and purchase is legal.

This explains that relating to the implementation of land registration is the duty of the PPAT, namely to maintain land registration data when legal actions occur regarding land rights or ownership rights to apartment units in the form of transfer of rights, distribution of joint rights, imposition of mortgage rights, granting of usufructuary rights. building/use rights over land ownership rights, and the granting of power of attorney imposes mortgage rights.

Regarding the fee for services provided to PPATs, Government Regulation Number 24 of 2016 concerning Amendments to Government Regulation Number 37 of 1998 concerning Regulations for the position of Making Land Deeds stipulates the amount of PPAT service fees, but in 2021 the government through the Ministry of Agrarian Affairs and Spatial Planning/Head The National Land Agency of the Republic of Indonesia issued a new regulation related to the separation of PPAT service fees, this matter is contained in the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency of the Republic of Indonesia Number 33 of 2021 concerning Fees for Officials Making Land Deeds. In Article 1 paragraph (1) it states that "Service Fees for Officials for Making Land Deeds and for Officials for Making Temporary Land Deeds for the cost of making a deed may not exceed 1% (one percent) of the transaction price stated in the deed".

Furthermore, in paragraph (2) of the Ministerial Regulation it is also written that "Service Fee as referred to in paragraph (1) includes the honorarium of the witness in making the deed", and in paragraph (3) it is stated that the Fee as referred to in paragraph (1) is based on economic value". As for the economic value said in paragraph (3) explained in paragraph (4) "The economic value referred to in paragraph (3), is determined from the transaction price of each deed with the following details:

- a. Less than or up to IDR 500,000,000.00 (five hundred million rupiah), a maximum of 1% (one percent);
- b. More than IDR 500,000,000.00 (five hundred million rupiah) to IDR 1,000,000,000.00 (one billion rupiah), a maximum of 0.75% (zero point seven five percent);
- c. More than IDR 1,000,000,000.00 (one billion rupiah) up to IDR 2,500,000,000.00 (two billion five hundred million rupiah), a maximum of 0.5% (zero point five percent); or
- d. More than IDR 2,500,000,000.00 (two billion five hundred million rupiah), a maximum of 0.25% (zero point two five percent).

Thus, it is clear that the amount of honorarium earned by the PPAT is adjusted to the economic value of the object. However, this then raises new problems because there is no uniformity between one PPAT and another in applying the rules regarding land deed making services, thus allowing violations of Permen Number 33 of 2021.

In practice, there is still a discrepancy in the fee rates for this land deed making service. Based on the results of research conducted in the Gajah Putih District Area, Bener Meriah Regency, there are still illegal fees (pungli) that are not in accordance with the provisions made by elements who claim to be brokers from the sub-district office. In fact, the rules regarding PPAT honorarium have been clearly regulated in Article 32 paragraph (1) of Government Regulation Number 24 of 2016 concerning PPAT that PPAT and PPAT temporary fees (honorarium) for witnesses may not exceed (one percent) of the transaction price listed in the deed. In the study area, there was no transparency regarding the details of costs in the SOP, requests for honorariums reached 1% -5% by PPAT in the Gajah Putih District, Bener Meriah Regency.

PPATs are not included in the category of employees regulated in Law Number 8 of 1947 concerning Staffing Principles so that PPATs do not receive a salary every month like other employees, but awards come from clients who make deeds to them. The award referred to is in the form of honorarium, as stipulated in Article 32 paragraph (1) of the Government Regulation of the Republic of Indonesia Number 24 of 2016 concerning Amendments to Government Regulation Number 37 of 1998 concerning Position Regulations for Making Land Deeds (hereinafter referred to as PP Position Regulations of PPAT) which reads, "PPAT and Temporary PPAT fees (honorarium), including witness fees (honorarium) may not exceed 1% (one percent) of the transaction price stated in the deed".

The existence of practices regarding PPAT service rates that are not appropriate is a trigger that triggers discomfort for the services provided, especially for clients, if someone comes who does not fully understand the existence of this rule, then the client will follow everything said by the PPAT. However, if the client facing him is a person who understands the rules, he might have a problem with it and could reduce the honor, glory, respect/award for the PPAT profession. In fact, as an extension of the government, it is only natural that people get the best services when using PPAT services, as stipulated in Article 3 letter g of the IPPAT Code of Ethics, which reads, "give the best possible service to people who need their services".

Based on the background explanation above, problems can be drawn specifically related to PPAT service fees as follows;

1. How is the implementation of the provisions on the amount of fees for land deed making officials in Bener Meriah Regency?
2. What are the obstacles and solutions in implementing the provisions on the amount of PPAT/PPATS fees in Bener Meriah Regency?
3. What is the role of the PPAT/PPATS Bener Meriah District Construction and Supervisory Assembly (MPPD) in the implementation of the provision of service allowances?

## Research methods

This research is a type of legal research in the form of empirical juridical. Empirical juridical research is research that examines applicable legal provisions and what actually happens in society. Or in other words, namely a research conducted on the actual situation or real situation that occurs in society with the intention of knowing and finding the facts and data needed, after the required data is collected then leads to problem identification, which ultimately leads to problem solving.

## Research Result

### Implementation of the Provisions for the Amount of Fees for Land Deed Officials in Bener Meriah Regency

Implementation of the provisions on the amount of fees for making land deeds (PPAT) is an important part of the process of buying and selling land in Indonesia as well as for Bener Meriah Regency. This aims to provide legal certainty and security in land buying and selling transactions, as well as protecting the public from harmful practices. This is the same as the aims and objectives of the theory of legal certainty, which states that every individual must have a strong belief that the law will be enforced consistently, fairly and transparently by the government and related institutions. Legal certainty also requires that legal rules must be clear, easy to understand, and consistent in their use.

In the context of implementing the Provisions for the Amount of Fees for Land Deed Authors, the theory of legal certainty is very important because the implementation of these provisions must be ensured in accordance with the law and the principles of justice. In this case, the Provisions for the Amount of Fees for Land Deed Officials must fulfill the requirements of legal certainty by establishing a clear and accountable amount for fees, and can be applied consistently and fairly to all parties involved.

Implementation of the provisions on the amount of PPAT service fees is carried out by the authorized local Land Office. The Land Office will see whether the payment of the PPAT fee is in accordance with the applicable regulations. If there is a discrepancy, the Land Office will provide notification and necessary action to correct the error. Based on the results of field research, there is an acknowledgment of customary practices that are often carried out by PPAT/PPATS elements in Bener Meriah Regency with the distribution of the amount of PPAT fees referred to as follows:

1. The amount of fees for making land deeds for making land deeds depends on the type of transaction carried out, as follows:
  - a. For land and/or building sale and purchase transactions, the fee is 2-10% of the transaction price.
  - b. For mortgage transactions, the amount of the fee is 2-10% of the guarantee value.
  - c. For transactions granting ownership rights to flats (SRS), the fee is 2-10% of the selling price of the SRS.
2. The amount of fees for examining the validity of documents is IDR 500 thousand per document.
3. Furthermore, the amount of fees for land surveying depends on the area of land being measured, usually depending win-win solution from PPAT/PPATS and BPN.

4. Registration of land deeds is subject to a service fee of IDR 500 thousand.
5. Other costs, in this case the PPAT is also entitled to other costs related to his duties, such as transportation costs, accommodation, and document processing fees.

In making payments for PPAT services, it is usually carried out by the party conducting the transaction or service requested by the PPAT. PPAT fee payments must be made in advance, except for land sale and purchase transactions where payment of PPAT fees can be made after the land deed has been completed. However, among all of them, there is one main obstacle, which is related to the amount of fees that must be paid. Some parties still tend to ignore this provision, and use different rates between one PPAT/PPATS and another PPAT/PPATS in Bener Meriah Regency. In fact, this can be detrimental to other parties involved in land buying and selling transactions.

### **Obstacles and Solutions in Implementing the Provisions for the amount of fees for officials making land deeds in bener meriah regency**

Related to the obstacles that occur in the implementation of the amount of PPAT fees in the Bener Meriah Regency area, there are several main factors that form the basis for the emergence of these obstacles;

#### **1. Lack of Community Legal Awareness**

The lack of public awareness and understanding of the rules for the amount of PPAT/PPATS fees is indeed a problem that is often encountered in society. Many people do not understand the amount of fees that should be paid to PPAT/PPATS and what factors influence the amount of fees.

This is related to the lack of outreach and education provided by related parties, both the government and the PPAT/PPATS itself, to the public regarding the procedures and rules for the amount of PPAT/PPATS fees. Apart from that, sometimes there are also differences in the rates of PPAT/PPATS fees in various regions that are not realized by the public, so that sometimes there is dissatisfaction and confusion in paying fees. In fact, the amount of PPAT/PPATS fees should have been regulated clearly and transparently by the government. Based on the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency of the Republic of Indonesia Number 33 of 2021 concerning Fees for Officials Making Land Deeds. However, sometimes people do not understand how to calculate the amount of PPAT/PPATS fees based on the value of the transaction. In addition, there are other factors such as location, transaction complexity, and document types that affect the amount of the fee.

Related to the problems above, the solution taken is to carry out intensive socialization regarding the rules for the amount of fees for PPAT/PPATS services to the public, which is an effective way to increase public understanding and awareness regarding the rules for the amount of fees that apply. Socialization and education regarding the amount of PPAT/PPATS service fees to the public needs to be increased.

The following are some steps that can be taken in socializing:

- a. Identify and determine socialization targets that will be the target of socialization activities. The target audience for socialization can be the general public, prospective land owners/buyers, developers or property agents. Make sure that the socialization carried out can reach the target of socialization properly.
- b. Determine the method and media of socialization that will be used. Several socialization methods that can be used include: counseling, seminars, training, workshops, or discussions. Socialization media can be in the form of guidebooks, brochures, leaflets, posters, videos, or websites.
- c. Prepare socialization materials that are clear and easily understood by the community. Socialization materials must contain information about the duties, functions, and rules for the amount of fees for PPAT/PPATS services, as well as examples of calculating the amount of fees that must be paid by the public. Make sure socialization materials are presented in an interesting and easy to understand manner.
- d. Involve the authorities and PPAT/PPATS in outreach activities. The authorities can provide further explanation regarding the rules and conditions for the amount of PPAT/PPATS fees that apply. PPAT/PPATS can provide examples of cases or experience in determining the amount of fees.
- e. Carry out socialization activities periodically, so that people are constantly reminded of the applicable PPAT/PPATS fee amount rules. Socialization activities can be carried out every month or every three months, depending on needs.
- f. Evaluation of the results of socialization Perform periodic evaluation of the results of socialization. Evaluation can be done through interviews or questionnaires to socialization participants, or through observing changes in people's behavior in buying and selling land or land rights. The results of the evaluation can be used to improve socialization activities in the future.

By carrying out intensive socialization regarding the rules for the amount of fees for PPAT/PPATS services to the public, it is hoped that the community can better understand and understand the rules for the amount of fees that apply. With a better understanding, it is expected to reduce unethical practices and increase public trust in PPAT/PPATS as the institution in charge of making land and housing deeds.

#### **2. Lack of Oversight from the Authorities in Determining the Amount of PPAT/PPATS Service Fees**

The lack of supervision and control from the authorities in determining the amount of PPAT/PPATS fees is also a problem that is often encountered in society. This is related to the absence of a strong mechanism for monitoring and controlling the amount of PPAT/PPATS fees by the authorities. This has led to unethical practices by some PPAT/PPATS in determining the amount of fees, such as setting rates that exceed the stipulated conditions or committing illegal levies. so that there are several PPAT/PPATS that set rates that exceed the stipulated provisions or even practice illegal levies.

Unethical practices like this are of course detrimental to the parties involved in the sale and purchase of land or land

rights, especially for people who do not understand the rules for the amount of PPAT/PPATS fees. In addition, this unethical practice can damage the image and reputation of the PPAT/PPATS as a professional and trusted institution. As an institution that plays an important role in the process of buying and selling land or land rights, PPAT/PPATS holds a big responsibility in carrying out their duties. One way is to determine the amount of fee that must be paid by the parties involved in the sale and purchase transaction of land or land rights.

Based on the results of field research, the solution to this problem is enforcement of stricter rules and sanctions against PPAT/PPATS who commit violations in determining the amount of fees. In addition, sanctions can also be given to PPAT/PPATS who carry out unethical practices such as extortion. Furthermore, a special supervisory team is needed whose job is to supervise the activities of PPAT/PPATS and conduct regular audits of PPAT/PPATS activities.

### **The Role of the Construction and Supervisory Assembly (MPPD) PPAT/PPATS Region Bener Meriah Regency in the Implementation of the Provisions on the Amount of Service Fees**

The PPAT Supervisory Council is an independent institution established by the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (ATR/BPN) as a forum to oversee and monitor the performance of Land Deed Making Officers (PPAT) and Sharia Land Deed Making Officials (PPATS) in carrying out their duties and authority. The PPAT Advisory and Supervisory Board consists of 3 (three) parts namely First Central PPAT Advisory and Supervisory Board, second Regional PPAT Advisory and Supervisory Board, and third Regional PPAT Trustees and Supervisory Council.

In Bener Meriah Regency, the PPAT/PPATS Supervisory Council consists of 5 members consisting of 3 people including the Head from the BPN side and 2 people from the PPAT side, one of whom is assigned as his representative. Indeed, the PPAT Regional Supervisory Council (MPPD) in Bener Meriah Regency has an important role in the construction and supervision of PPAT in the region.

Then in carrying out its role, the MPPD PPAT in Bener Meriah Regency also coordinates and cooperates with the National Land Agency (BPN), the Regional People's Representative Council (DPRD), the Office of Spatial Planning and Settlements, security forces and other institutions related to management of land. However, in the reality found in the field, things have happened that are not in accordance with the proposed theory.

MPPD IPPAT Bener Meriah Regency oversees 2 (two) Regencies, namely Bener Meriah Regency and Central Aceh Regency. Because previously these 2 Regencies did not meet the requirements to form their own MPPD PPAT, because Article 19 paragraph (3) of the ATR Regulation on Guidance and Supervision of PPATs clearly states that MPPD can only be formed in areas where the number of PPATs is at least 10 (ten) PPATs. It should be necessary for Bener Meriah Regency to be independent in terms of having its own MPPD PPAT. Because according to their requirements, they are sufficient to have a Land Office in their own area and PPAT/PPATS with more than 10 (ten) people in that area.

Furthermore, in relation to the number of PPATs in Bener Meriah Regency, there were 12 (twelve) people and PPATS totaled 10 (ten) people. Because with the existence of the MPPD PPAT Bener Meriah Regency itself, it will be able to work more effectively and maximally in conducting guidance and supervision of PPAT/PPATS in Bener Meriah Regency. And it is also expected to improve the quality and integrity of PPAT/PPATS work as well as provide trust and protection to the public who use PPAT/PPATS services.

### **Conclusion**

The implementation of the provisions on the amount of fees for making land deed officials in Bener Meriah Regency is carried out by the party carrying out the transaction or service requested by the PPAT. PPAT fee payments must be made in advance, except for land sale and purchase transactions where payment of PPAT fees can be made after the land deed is completed. Some parties still tend to ignore this provision, and use different rates between one PPAT/PPATS and another PPAT/PPATS in Bener Meriah Regency.

Obstacles in implementing the provisions on the amount of PPAT/PPATS fee in Bener Meriah Regency is the lack of awareness and understanding of the community regarding the regulation on the amount of PPAT/PPATS fee which is indeed a problem that is often encountered in society. Many people do not understand the amount of fees that should be paid to PPAT/PPATS and what factors influence the amount of fees. The solution is to carry out intensive socialization regarding the rules for the amount of fees for PPAT/PPATS services to the public, which is an effective way to increase public understanding and awareness regarding the rules for the amount of fees that apply. Socialization and education regarding the amount of PPAT/PPATS service fees to the public needs to be increased.

The role of the PPAT/PPATS Board of Trustees and Supervisors (MPPD) for the Bener Meriah Regency Region in implementing the provisions on the amount of service fees is to coordinate and cooperate with the National Land Agency (BPN), the Regional People's Representative Council (DPRD), the Office of Spatial Planning and Settlements, parties security and other institutions related to land management so that the MPPD can review the performance of the PPAT including the provisions on the amount of fees by the Bener Meriah PPAT, but in reality what has been found in the field has occurred that are not in accordance with the stated theory.

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