Accelerating Waqf Land Certification Problem and Solution through the Complete Systematic Land Registration Program (PTSL)

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Abstract

This paper examines the issues with a comprehensive systematic land registration (PTSL) program's goal of expediting the certification of waqf land. This article focuses on the maintenance of waqf through the waqf certification program. Waqf assets can be preserved by registering waqf land and providing proof in the form of a waqf certificate. Due to their legal standing and ability to settle disputes, the nazhir (managers) and the waqifs (those who contribute land) will feel secure. A government invention to expedite the certification of freehold land, including waqf land, is the PTSL. The program is still in its infancy, thus there are still several issues that pose difficulties and barriers. Collaboration and synchronization with other parties. This study uses qualitative techniques and primary data sources, including interviews and direct observation. In addition, literature sources on waqf from regulations, articles and other research become secondary sources. The data that has been collected is analyzed using descriptive analysis techniques. The study's findings revealed, among other things, that the PTSL approach is particularly effective in speeding waqf land certification. Second, there is still a lack of coordination between the Ministry of Religion, BWI, and other organizations, as well as the Agrarian Spatial Planning Office/National Land Agency.

Keywords: certification, problems, PTSL, waqf land


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Introduction

One of the major value instruments in the Islamic economic system is the waqf. Islamic history has demonstrated that waqf can aid in the socioeconomic growth of the populace. The primary distinction between waqf and other instruments is that waqf has
the dimension of eternity (perpetuity), meaning that its main assets and property cannot be destroyed and are used indefinitely (Rahmayati, 2021). However, many land-based waqf assets are still not being utilized to their full potential today (Sudirman et al., 2022).

According to Sihombing and Sugiantoro (2017), the waqf has unique qualities such as tahbis al-ashl (maintaining and administering waqf assets) and tasbil al-tsamarah (distributing the results and benefits in accordance with the waqf’s objectives, including commercial use of waqf land). For waqf assets to be durable, sustainable, and long-lasting, their worth and benefits must be safeguarded and developed productively (Yusdani, 2021).

The PTSL program, also known as Complete Systematic Land Registration, is the current designation for the expedited registration of owned land (Lestari, 2019). Based on Presidential Instruction (Inpres) Number 2 of 2018 and the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 6 of 2018 regarding Complete Systematic Land Registration, this program was created (Chairi et al., 2022). From the aim of 126 million plots of land, it has so far covered roughly 102.3 million. This software offers a novel method for quickly obtaining a land certification (Mujiburohman, 2018).

The Complete Systematic Land Registration (PTSL) initiative exists to make it easier for those who have not registered their land, including waqf land plots, and to speed up the certification of property rights (Syarifuddin, 2021). The community gains benefits in the form of legal protection and assurance about ownership of waqf land plots by registering waqf land at the Agrarian Spatial Planning Office/National Land Agency and receiving a waqf certificate (Wahyuni; Sutaryono, 2019).

There are still issues with PTSL implementation, despite the fact that various regulations serving as the legal framework for the law have been issued, cooperation or coordination between institutions such as the Ministry of Religion, the Indonesian Waqf Board, and other organizations has been built, and numerous conveniences and breakthroughs have been made. This is due to the PTSL program's regional focus on quantity goals, which may overlook quality considerations such as the issue of waqf land certification (Mujiburohman, 2018).

Several informants reported that several issues cropped up in the field. The Regency/City Agrarian Spatial Planning Office/National Land Agency, the Ministry of Religion, and the Indonesian Waqf Board (BWI) occasionally disagree on how rules and policies should be implemented. This friction is not without cause, but because the policies in each region are translated differently. This friction is not without cause, but because the policies in each region are translated differently.

There are new regulations in this program that, under certain conditions, permit temporary nazhir. This led to conflict between the ATR/BPN Office personnel and the Head of the KUA as PPAIW. One of the Tasikmalaya City BWI administrators claimed that there was a situation in which the waqif and nazhir's names appeared backward on PTSL product waqf certificates. Even if the Tasikmalaya City Indonesian Waqf Board was able to address this, this sets a poor example for those looking to have their waqf land certified by PTSL.

This study will analyze how the implementation of waqf land certification through PTSL is carried out. What are the policies of each region in implementing this
regulation? And what are the problems that cause obstacles in this PTSL program with the research locus in Tasikmalaya Regency and Tasikmalaya City.

Method
A qualitative methodology is used in this study (Moleong, 1994). This strategy was adopted to identify the research’s primary emphasis, which is the issue of expediting waqf certification using PTSL. The Indonesian Waqf Board (BWI), the Ministry of Religion Office, and ATR/BPN Office are the connected policy stakeholders that served as the study’s data sources. Tasikmalaya Regency and Tasikmalaya City residents make up the majority of the respondents in this study. The triangulation method, which in this case involves employing other people as secondary data sources, will be used to examine the validity of this Primary Data.

The informants in this research were the Head of the Zakat and Waqf Section of the Tasikmalaya City and Tasikmalaya Regency Ministry of Religion Offices, the Section Head of the Tasikmalaya Regency and Tasikmalaya City ATR/BPN Offices. Management of the Indonesian Waqf Board Representative of Tasikmalaya Regency and Tasikmalaya City. The users of the PTSL program are the PD Management of the Indonesian Mosque Council, the Islamic Boarding School Forum. The selection of these informants was because the three institutions above are the owners of important policies in the PTSL program, while the 2 (two) organizations are the beneficiaries of waqf certificates.

First, in-depth interview procedures were employed to gather information on the conversations that took place between the interviewer and the informant being studied (interviewee). Observation involves watching the object under study, according to Wisadirma (2005). Researchers' observations, meanwhile, were made in an unorganized manner. By witnessing and interacting with the respondents under study—policymakers, PTSL program implementers, and beneficiaries—researchers actively collect data.

The interview technique is carried out in depth (in-depth interviews), because the main data source in research comes from in-depth conversations between researchers and respondents/participants. The form of questions for interviews is structured questions and semi-structured questions. Meanwhile, the data analysis used in this study is qualitative, namely research where the data is expressed in verbal form and analyzed without using statistical techniques.

The interview's findings and field notes are promptly typed up after the session. In quest of deeper understandings and meaning, qualitative researchers frequently read their story data several times. Qualitative analysis, according to Field and Morse (Morse & Field, 1995), is a process that involves putting data together, figuring out how to make the ambiguous real, and connecting cause and effect. Data can be made simpler during analysis so that it is easier to read and understand (Effendi, 1987). Using this, it is possible to respond to the question of how to implement waqf land certification using the PTSL program.

Result
Waqf Land Certification
Waqf is one of Islam's charitable organizations and it has a significant impact on the growth and development of Islam (Isfandiar, 2008; A. Z. S. Mubarok, 2022). Waqf
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has been successful in making a significant contribution to the growth of the local economy in every era (Mutiara et al., 2021). Waqf enriches the entire human race, not just Muslims, by having a multiplier effect on its advantages. If waqf is created as effectively as it can, then yes (Sofyan & Sofyan, 2023).

Conflict-free waqf is one of the requirements for its success. Waqf disputes have recently been one of Indonesia's ongoing issues, and many of them have even reached the judicial level. In 2020, there were 24 waqf cases that were brought before the court of first instance; of those, three were cancelled, thirteen were resolved, and eight cases were left unresolved, according to data from the Supreme Court of the Republic of Indonesia. There were 10 appeals, and 10 cases were decided. (Directorate General of Badilag MA RI, 2020). Meanwhile, in 2021 there were 40 waqf cases, 11 cases were revoked, 24 cases were decided, and 5 cases remained. At the appeal level, 10 cases were submitted, and 9 cases were decided (Directorate General of Badilag, MA RI, 2021).

According to Jaih Mubarok, this is due to legal ambiguity because the waqf carried out is not accompanied by authentic evidence that proves that the assets are a waqf (J. Mubarok, 2009). Moreover, there is a case of dispute over waqf land which was initially a worthless piece of land. However, after developing into a strategic area, it changed to have a high price value. There are quite a few heirs who use waqf assets to return them as inheritance rights, even though the assets are waqf (Syarifuddin, 2021).

So far, the waqf process in Indonesian Muslim communities has been carried out through oral traditions (J. Mubarok, 2009). This is because waqf is an act of worship whose legal force begins with the waqf's shighat for the assets he owns. In the Islamic jurisprudence, waqf can occur if several conditions are met, namely waqif (the endowment), pledge (a statement of endowment from the waqif), mawquf (the assets donated), mawquf alaih (allocation of the waqf) (Az-Zuhaili, 2011). However, as time progressed, in Indonesian legislation, namely Government Regulation Number 28 of 1997, the requirement for witnesses was added (Sesse, 2010).

Islamic law now requires witnesses to be present during the representation process. This is essential to solidify the presence of waqf, which was formerly only known through oral tradition and direct encounters between individuals without the need for witnesses to be present during the transfer of rights from private land to waqf. The existence of waqf is further supported by Waqf Law Number 41 of 2002, another law pertaining to waqf. It is expressly stated that having a waqf nazhir is essential to ensuring the proper upkeep and management of waqf assets.

Waqf is defined by Law Number 40 of 2004 as the legal act of a wakif to separate and/or give up a portion of his property to be utilized either permanently or for a specific period in line with his interests for the purposes of worship and/or general welfare in accordance with sharia (DPR RI, 1992). In this rule, it is said that the wakif’s assets are separated from all his assets by separating and/or giving some of them to be utilized as waqf, so that management is no longer by the owner but rather by the person to whom the assets are given.

In waqf there is no transfer of ownership, the waqf certificate does not describe a transfer of land rights, but only a change in the type of right, from ownership to waqf. So that when the waqf assets have been certified there will be legal consequences, including a change in the type of rights, from freehold land to right to use waqf land (Fatimah, 2019), meaning that the nazhir who is entrusted with the waqf land only has
the right to manage and use the land for various interests mentioned in the Waqf Pledge Deed (AIW). Apart from that, after the certification of the waqf bond, there is a change in the type of rights, from freehold land to waqf land which is non-right of disposal, meaning that freehold land that has been donated by its owner cannot be transferred or used as collateral for debt (Fahrul Fauzi & Lutfi Djoko Djumeno, 2021). So, the existence of a waqf certificate does not indicate a transfer of land rights, but only a change in the type of rights, from ownership rights to waqf rights.

**Condition of Waqf Land**

Indonesia is one of the countries that has the largest waqf land assets in the world. According to data from the Ministry of Religion, the waqf land currently recorded through SIWAK (Waqf Information System) is around 57,263.69 hectares, with 440,512 locations spread from Sabang to Merauke. This can be seen in figure table 1.

**Table 1**

<table>
<thead>
<tr>
<th>Number of Waqf Land in Indonesia</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

![Jumlah Tanah Waqf Indonesia 440,512 Lokasi](image)

Source: Ministry of Religion Waqf Information System

Table 1 showed the number of waqf lands spread throughout Indonesia. This is a potential asset to be empowered. On the other hand, the amount of waqf land assets will become a potential conflict if it does not have legal administration in the form of a waqf land certificate. According to the Ministry of Religion's SIWAK data from the numbers recorded by the Ministry of Religion, only around 57.42% already have waqf certificates.

Meanwhile, in Tasikmalaya Regency, which is the locus of this research, data on waqf land contained in the Ministry of Religion's SIWAK can be seen in Table 2.
Statistically, Tasikmalaya Regency has an area of 2,708.81 km² or 270,881 Ha. The number of recorded waqf lands is 7,898 locations with an area of 579.38 Ha, of which there are 3,797 new certificated locations with an area of 229.45 Ha. Meanwhile, the rest around location 4,101 with an area of 349.92 hectares do not yet have a waqf land certificate. There is still a lot of waqf potential that must be protected with waqf certification. In contrast to Tasikmalaya City which has an area of around 184.22 km², the amount of waqf land recorded through the Ministry of Religion's SIWAK is as shown in Table 3.

Table 2
Number of Waqf Land in Tasikmalaya Regency

Source: Ministry of Religion Waqf Information System

Table 3 shows that there are a few waqf lands scattered among 1,944 places in Tasikmalaya City. This waqf land has a total size of roughly 96.53 Ha. A total of 1,559 places totaling roughly 74.63 hectares have been certified. There are 385 places totaling about 21.90 hectares that still lack certifications for their land waqf assets. There are still some waqf land parcels that have not received certification. If waqf registration
administration doesn’t provide legal protection, there could be a disagreement. Due to the high selling value of land in Tasikmalaya City (Erfrissadona et al., 2020).

PTSL Program

The PTSL program, also known as Direct Systematic Land Registration, is one of the government’s methods for concluding land certification. According to Presidential Instruction Number 2 of 2018 concerning the Acceleration of Complete Systematic Land Registration in All Territories of the Republic of Indonesia, this Program is based on the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 6 of 2018 concerning Complete Systematic Land Registration (Lestari, 2019).

The PTSL program is described as “the first land registration activity carried out simultaneously for all land registration objects throughout the territory of the Republic of Indonesia in one village/sub-district area or other name at that level, which includes the collection of physical data and juridical data regarding one or several objects land registration for registration purposes” (Chairi et al., 2022).

The proportion of target numbers and realization (Editor, 2023) shown in table 5 provides insight into the Complete Systematic Land Registration (PTSL) program’s implementation effectiveness, which is quite good.

Table 4
The Gain of People Land Certificate

<table>
<thead>
<tr>
<th>No.</th>
<th>year</th>
<th>Total wide</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2017</td>
<td>5.4 million</td>
</tr>
<tr>
<td>2</td>
<td>2018</td>
<td>9.3 million</td>
</tr>
<tr>
<td>3</td>
<td>2019</td>
<td>11.2 million</td>
</tr>
<tr>
<td>4</td>
<td>2020</td>
<td>7.1 million</td>
</tr>
<tr>
<td>5</td>
<td>2021</td>
<td>10.7 million</td>
</tr>
<tr>
<td>6</td>
<td>2022</td>
<td>6.4 million</td>
</tr>
</tbody>
</table>

Source: PTS Dashboard December 30th, 2022

This data describes the achievements of handing over land certificates to communities nationally. This is a fantastic achievement, where previously land certification was known as elitist with costs that were so expensive that people were reluctant to certify their land (Yullhaq, 2022).

Problems with Waqf Land Certification

Every new program is guaranteed to have a positive impact in addition to the obstacles that will prevent the program from running. There are several problems faced in implementing the PTSL Program in Tasikmalaya Regency, including: administrative problems, regional policy problems, rules synchronization problems, and socialization problems.

Problem of Difficulty in Administrative Fulfillment

"The first land registration activity carried out" is the PTSL program. One of the keys to successfully running a program is administration. Why has the PTSL waqf program encountered challenges thus far? This is due to the size of the Tasikmalaya
Regional territory, according to the Head of the Zakat and Waqf Section of the Tasikmalaya Regency Ministry of Religion. Photocopies of KTPs (ID Cards) and other documents must be handled by those responsible for waqf administration. Villages that are far from photocopying facilities and other amenities cannot do this.

Apart from that, in the community's view regarding waqf administration they have more trust in the Religious Affairs office in each District. For this reason, those who live in the interior of Tasikmalaya Regency are only satisfied with the Waqf Pledge Deed (AIW) or Waqf Pledge Substitute Deed (APAIW) from the District Office of Religious Affairs (KUA). This was also confirmed by administrators of beneficiary institutions such as the Tasikmalaya Regency Indonesian Mosque Council and the Tasikmalaya Regency Islamic Boarding School Forum (FPP). According to them, ATR/BPN should provide more administrative convenience to the community.

Meanwhile, the issue is that many individuals are still hesitant to certify their waqf land because they find it difficult to manage the administration, according to the Head of the Zakat and Waqf Section of the Ministry of Religion for the City of Tasikmalaya. In addition, the wakifs were expected to pay money to cover the surveyors' expenditures associated with measuring. The cost of measuring donated land parcels ought to be covered in the future by a regional government policy. People give certification of their personal property precedence over waqf property.

This was also felt by the ATR/BPN Office, as stated by the Head of the Land Acquisition and Development Section. In fact, according to him, waqf administration via PTSL is faster and easier with no costs. Accommodation is borne by each applicant. PSTL is easier because there is a committee in the area, there is no need to go to the ATR/BPN office so only the Puldatan (Land Data Collectors) go to the office. The Puldatan members in the village are appointed first and undergo training to accept the requirements of the community. It would be a good idea for the community to collect the complete requirements first so that they don't return to the location.

**Regional Policy Problems**

The aim of the PTSL program is to provide legal certainty and legal protection of land rights, so that it can encourage economic growth and improve community welfare. Regulations issued by the government have been well responded to by several regional governments. As is the case in Tasikmalaya Regency, there are regulations that support and encourage this program with the issuance of Tasikmalaya Regent Regulation No. 47 of 2018 dated 27 December 2018 concerning Financing Charges for Complete Systematic Land Registration Preparation. Including in Tasikmalaya City with the issuance of Tasikmalaya Mayor Regulation Number 15 of 2018 concerning Financing for Complete Systematic Land Registration which is borne by the Community.

In these two Regional Government regulations, the public is charged a preparation fee of Rp. 150,000.00. These costs include preparation of documents, stakes, and stamps, including for village operational activities. This also includes shopping for office stationery (ATK), food and drink during PTSL, transportation from the village/sub-district to the PTSL object location, and overtime wages.

Even though these costs are returned to the community, for religious institutions such as Islamic boarding schools and mosques, they are still burdensome. As stated by the PD DMI Management and the Tasikmalaya Regency Islamic Boarding School
Forum, they hope that in the future there will be assistance from the APBD to waive this fee. Although in Tasikmalaya Regency there is Tasikmalaya Regent Decree No. 973/Kep.137-BPKPD/2022 dated 22 April 2022 concerning Exemption of Fees for Acquisition of Land and Building Rights through the Complete Systematic Land Registration Program in Tasikmalaya Regency.

**Synchronization and Harmonization Problems**

This issue has caused friction with the heads of the Religious Affairs Office (KUA) in the field. According to information extracted from several KUA heads. It is as if this temporary nazhir eliminates the function of PPAIW (Official for Making Waqf Pledge Deeds) which is carried out by the Head of KUA. One of the Heads of the KUA conveyed this problem. Because people end up asking for a Waqf Pledge Deed even though they have already received a Waqf Land Certificate from the ATR/BPN Office. The public still appreciates the waqf pledge issued by the KUA. Meanwhile, the certificate is only a formal legal reinforcement for the state.

When this problem was confirmed to the Office of the Ministry of Religion and the Indonesian Waqf Board, it turned out that the Temporary Waqf Nazhir attachment which was supposed to be copied to the two institutions, never existed. In fact, according to one of the BWI administrators, a fatal error occurred because of the implementation of the Temporary Nazir. The error was in the form of a confusion between the names of the wakif and nazhir. Meanwhile the nazhir still exists, so the application of this rule also applies to the nazhir who still exist.

According to the Head of the Zakat Waqf Section, every applicable regulation should be realized by first seeing whether there are previous regulations related to that regulation. The same thing was conveyed by the management of the Indonesian Waqf Board who deeply regretted that if a good program was not synchronized with other regulations at the implementation level, it would have bad consequences. According to one of the heads of the KUA, there must be synchronization and harmonization of regulations, because the Ministry of Religion also has regulations related to waqf, as well as regulations regarding the Waqf Pledge Deed Making Officer (PPAIW).

**Socialization Problems**

The public should be aware of the waqf certification acceleration program offered by PTSL as it is an innovative initiative. One of the challenges faced by PTSL officers, according to the Head of the Land Acquisition and Development Section of the Tasikmalaya Regency ATR/BPN Office, was coordination because so many parties were involved, including the Ministry of Religion, village officials, the Indonesian Mosque Council (DMI), and the Religious Affairs Office (KUA). This is due to a lack of human resources at the ATR/BPN Office. Due to this restriction, the ATR/BPN office and the public are unable to communicate as intended. Although we still engage in socializing through Puldatan officers and sub-districts in the villages or sub-districts.

The lack of socialization from the ATR/BPN Office is also felt by beneficiaries such as the Indonesian Mosque Council and the Islamic Boarding School Forum. So far we have not received special socialization for us institutionally. The information obtained is only obtained from person to person. As an institution that oversees mosques throughout Tasikmalaya Regency, it hopes to receive special outreach for mosques throughout Tasikmalaya Regency. Likewise, Islamic boarding schools in the Tasikmalaya Regency area have approximately one thousand Islamic boarding schools.
Until now we have not received any socialization specifically for Islamic boarding schools.

The Tasikmalaya Regency ATR/BPN Office has not explicitly offered outreach to special institutions, according to the Head of the Land Acquisition and Development Section, regarding the absence of specialized outreach. The parent receives enough socialization, such as from the Ministry of Religion, which is later passed on to Mosques and Islamic boarding schools. The ATR/BPN office's constrained human resources are to blame for this. In addition, we have support staff in the form of Land Data Collectors or Puldatan who are prepared to assist participants in the PTSL program, particularly regarding waqf land.

Discussion
The PTSL program has so far succeeded in gaining achievements in land registration which has been considered difficult by the community (Andi Tenrisau, Agus Jatmiko, 2016). Even though there are obstacles and obstacles, it can be used as a basis for continuous improvement in the future.

Regional Administrative and Policy Problems
The Complete Systematic Land Registration (PTSL) program is based on the Presidential Instruction Number 2 of 2018 concerning the Acceleration of Complete Systematic Land Registration throughout the Republic of Indonesia, which is the basis for the Regulation of the Minister of Agrarian Affairs and Spatial Planning/Head of the National Land Agency Number 6 of 2018 concerning Complete Systematic Land Registration (Lestari, 2019). To enhance the quality of land data, this initiative includes all land registration objects in Indonesia, including those with and without land rights (Jamaluddin, Nursadrina, Muh. Nasrullah, Muh. Darwis, 2021).

According to Chairi et al. 2022, "The PTSL program is a land registration activity that is being conducted for the first time simultaneously for all land registration objects throughout the territory of the Republic of Indonesia in one village/sub-district area, or other equivalent name. This activity includes the collection of physical data and juridical data regarding one or several registration objects land for its registration purposes. The PTSL program's goal is to offer legal clarity and land rights protection in order to promote economic growth and enhance community welfare."

In implementing the PTSL program, the government has been very helpful. Activities to support the program are divided into two classifications. There are activities that are funded and some that are not. For more details, see table 5.

Table 5
PTSL Program Financing

<table>
<thead>
<tr>
<th>No.</th>
<th>Activities are funded by the APBN</th>
<th>No.</th>
<th>Activities that are not funded by the APBN</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>a. PTSL is financed by the APBN through DIPA of the Regency/City Land Office, activities financed</td>
<td>1</td>
<td>Joint Decree of the Minister of ATR/BPN, Minister of Home Affairs, Minister of Villages, Development of Disadvantaged</td>
</tr>
<tr>
<td>-------------------------</td>
<td>--------------------------------------------------------------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Planning and Preparation;</td>
<td>1. Document Preparation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Location Determination;</td>
<td>a. Complete proof of ownership (basis of rights);</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. Formation and determination of the PTSL Adjudication Committee and Task Force;</td>
<td>b. Statement letter made by the owner;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>e. Extension;</td>
<td>c. Filling out and compiling complete documents.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>f. Physical Data Collection (Land Measurement and Mapping);</td>
<td>2. Procurement of Marks and Stamps;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>g. Juridical Data Collection;</td>
<td>3. Village Committee/Officer Operations:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>h. Juridical Data Research to Prove Rights (Land Inspection);</td>
<td>a. Cost of duplicating supporting documents;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>i. Announcement of Physical Data and Juridical Data (14 Calendar Days);</td>
<td>b. Costs for transporting and installing stakes;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>j. Conversion Confirmation, Recognition of Rights and Grant of Rights;</td>
<td>c. Transportation of Village Officials from the Village Office to the Land Office in order to correct the required documents.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>k. Bookkeeping of Rights;</td>
<td>4. Other costs:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>l. Issuance of Certificates;</td>
<td>a. Making a Deed;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>m. Documentation of Results Submission (Certificate);</td>
<td>b. BPHTB;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>o. Bookkeeping of Rights;</td>
<td>2 PTSL participants are not charged the costs of the activities mentioned above, but all application requirements are complete and correct in accordance with Perkaban No. 1 of 2010 concerning Service Standards and Land Regulation;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>p. Issuance of Certificates;</td>
<td>3 Costs that arise as a result of requirements that must be met (not completed) are the responsibility of the PTSL applicant/participant.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>q. Documentation of Results Submission (Certificate);</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>r. Reporting.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Tasikmalaya Regency ATR/BPN Office
Table 5. showed that the government provides convenience and generosity so looking at this table it is natural that there are administrative requirements that must be completed by the community, because it will return to the community. Including the management of waqf land, the DKM or Islamic boarding school administrators must be able to set aside money for the matters in question. Because the certificate is a state document that must be properly verified.

Meanwhile, in Tasikmalaya Regency, BPHTB fees were eliminated with the issuance of Tasikmalaya Regent Decree No. 973/Kep.137-BPKPD/2022 dated 22 April 2022 concerning Exemption of Fees for Acquisition of Land and Building Rights through the Complete Systematic Land Registration Program in Tasikmalaya Regency (Source ATR/BPN). The contents of the decision are as follows:

1. Providing exemption from Land and Building Rights Acquisition Fees (BPHTB) to communities receiving certificates in the Complete Systematic Land Registration Program (PTSL) in the Tasikmalaya Regency area.

2. Exemption from fees for the acquisition of land and building rights (BPHTB) as referred to in the FIRST Dictum applies to Complete Systematic Land Registration (PTSL) from 2017 to 2025.

These regulatory regulations refer to national provisions. However, there are local regulations which are the policy of the regional government, in this case the Regent of Tasikmalaya. In this case, the Regent issued a Regent's Decree to support the implementation of this PTSL activity because it eliminates BPHTB fees. These local regulations give a distinct impression because regional policies can facilitate land certification projects in Tasikmalaya Regency.

Not all Regencies and Cities have derivative regulations from the regulations above them. This is a problem faced when PTSL is implemented. When regulations are more pro-community, good program implementation will be welcomed. So, it will not become an obstacle, especially in implementing waqf certification through PTSL.

Problems of Synchronization and Harmonization and Socialization

There are several regulations governing land certification through PTSL. These rules make it easier to implement PTSL. Even though it is considered that there are several things that are not in sync with other regulations, this has been decided by the state. As in Ministerial Regulation Number 6 of 2018, the object of land registration is also regulated in the form of waqf land. Waqf land that can be designated as a PTSL location must meet several conditions, namely:

1. Unregistered waqf land that is included in PTSL location determination can be processed for registration until a waqf land certificate is issued in the name of Nazir.

2. Waqf land registration fees are charged to the PTSL budget through the APBN or can be charged to the Ministry of Religion budget (Syarifuddin, 2021).

To register waqf land through the PTSL program there are several requirements as follows:

1. Complete Systematic Land Registration Form (PTSL);
2. Statement Letter (Physical Control of Land);
3. Land History Certificate;
4. Copied Nadzir’s ID card;
5. Copied Family’s card Nadzir;
6. Copied Wakif’s ID Card;
7. Copied Wakif’s family’s Card;
8. Copied Witness ID cards (2 people);
9. Proof of Acquisition of Rights (Deed of Sale and Purchase, Deed of Grant, Seal, Receipt, etc.);
10. Original Waqf Pledge Deed (AIW);
11. Original Deed of Replacement of Waqf Pledge Deed;
13. Copied PBB SPPT 2022 (Legalized);
14. Copied Block Map (Legalized);
15. Copied DHKP (Legalized);

In certain circumstances, to make it easier to certify land for places of worship, there is an Instruction from the Minister of Agrarian Affairs and Spatial Planning/Head of BPN Number 1/INS/II/2018. This instruction is a follow-up to the issuance of Circular Letter of the Minister of ATR/Head of BPN Number 1/SE/III/2028 concerning Instructions for Accelerating Implementation of Land for Places of Worship throughout Indonesia. This circular letter regulates, among other things, Islamic religious places of worship such as mosques/prayer rooms and Islamic boarding schools or other waqf assets (Syarifuddin, 2021).

There are two classifications in the process of accelerating land certification for places of worship. First, if the nazhir has been confirmed. Second, if the Nazir has not been confirmed. For the first classification, the procedures for registering waqf land follow the Regulation of the Minister of ATR/Head of BPN Number 2 of 2017 concerning Procedures for Registration of Waqf Land at the Ministry of ATR/BPN. Meanwhile, for the second classification, according to the letter from the Chairman of BWI, the ATR/BPN Office is required to coordinate with BWI and/or DMI Province to prepare the Waqf Pledge Deed/Deed in Replacement of the Waqf Pledge Deed. The next clause, if these provisions cannot be fulfilled, can be appointed as a temporary Nazhir (Syarifuddin, 2021)

The appointment of a temporary nazhir does not mean eliminating the existence of the Waqf Pledge Deed Official but is to make things easier for the community when the wakif is no longer known and who the nazhir is is unknown. So temporary nazhir can be applied with temporary terms. Meanwhile, if there are changes, you can submit a change to the nazhir to the local Indonesian Waqf Board (BWI). If the issue is not provided with attachments to the Ministry of Religion and BWI, then these institutions should straighten things out with the local ATR/BPN Office.

Every rule or law issued by the government is the authority of the government itself because society has surrendered its right to make laws to the state. However, for a rule to be effective, a socialization aspect is very necessary (Ahadi, 2022). If socialization is significantly less, then it will result in disobedience to rules. So, the government should make efforts to disseminate every legislative product to the public so that people are literate about the rules (Ernis, 2018).

Conclusion
The presentation of the study's findings led researchers to the following conclusion: The public's understanding that they do not fully understand the importance of waqf land certification is the primary issue related to the implementation of PTSL in
both Tasikmalaya Regency and Tasikmalaya City. Second, the ATR/BPN Office and other institutions are still not coordinated enough. Third, the ATR/BPN office lacks field implementers and human resources. Third, to ensure a good understanding, there needs to be more outreach to regional PPAIW and religious leaders.

In the future, there needs to be a serious sit-down between related institutions such as the Ministry of Religion, Head of KUA, Chair of DMI, Chair of the Islamic Boarding School Forum to discuss together so that the accelerated waqf certification program through PTSL can be implemented well and its benefits can be felt by the community. Utilizing Puldatan personnel in villages or sub-districts will provide a solution to the shortage of human resources owned by the ATR/BPN Office in each City and Regency.

Furthermore, further research is needed regarding the performance of the ATR/BPN Office and the Ministry of Religion in efforts to make waqf land certification a success through acceleration programs either through PTSL or other programs launched by the two Ministries.

References


