

## The Legitimacy of Traditional Village Levies and the Authorities of Traditional Villages in Bali Reviewed from the Accountability of Financial Management

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### ABSTRACT

The theoretical issues surrounding the Balinese Traditional Village levy (stand) arise when compared to Article 23A of the 1945 Constitution of Indonesia, which mandates that taxes and levies for state needs must be regulated by law. However, Traditional Village levies, based on *perarem* and Article 18B paragraph (2), are fees rooted in local customary law. Deconstruction theory suggests that the legal text and context of these levies can be reconstructed to meet community needs, promoting justice and legitimizing Balinese Traditional Villages. The clarity and constitutionality of Bali Regional Regulation No. 4/2019 are crucial in ensuring that these levies are recognized as legitimate and not deemed extortion, as long as they are conducted in accordance with customary law.

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## **INTRODUCTION**

Stand term This is often the starting point for interpreting a concept which is then introduced into the application of a legal source, the provisions of which seem vague. There are concepts, conceptions and misconceptions meaning of seat. Levies in the form of seat carried out by Traditional Villages, in its development it has become a problem. Clarity regarding the importance of levies in the form of fees in the self-management of Traditional Villages, in order to maintain the existence of Traditional Villages and legitimize the authority of Traditional Villages, is a matter of pros and cons among the community.

Levy concept has been regulated in the 1945 Constitution of the Republic of Indonesia in Article 23 A, which reads: "taxes and other levies of a coercive nature shall be regulated by law". Here there are similarities between taxes and other levies. Taxes are regulated by law, other levies are also regulated by law. So the difference lies in the authority to collect, accountability and administration.

The context of the seat is problematic in itself, full of meaning and interpretation. The provisions of laws and regulations should not be subject to multiple interpretations and result in misconceptions. Jazim Hamidi emphasizes that hermeneutics has an important function for creators of laws and policy regulations which at the formation stage are full of interpretive activities. The legal basis for levies and fees collected by Traditional Villages is based on *perarem*, law enforcement officials emphasized that the provisions of the *perarem* were not considered valid, because the *perarem* was not a law. The emphasis on taxes and other levies must be regulated by law in line with the tax principle that taxes are collected by law.

*Awig-awig* Traditional Villages are used as a legal basis to validate the legal meaning of levies as other income of Traditional Villages because *awig-awig* does not conflict with Religion, Pancasila, the 1945 Constitution and Human Rights. Levies are legal as long as the *awig-awig* which is the umbrella for local law does not conflict with positive law. Levy Traditional Villages are based on *perarem* or *awig-awig* which is the legal embodiment of Traditional Villages which has regulated levies in such a way through *aparuman* (meeting), and is ratified through Customary law in every Traditional Village in Bali. Traditional Villages themselves were formed before the existence of National Law, and the Constitution recognizes customary legal rights in accordance with the 1945 Constitution of the Republic of Indonesia in Article 18B Paragraph (2), as well as Village autonomy rights in managing their own households in accordance with Law Number 6 of the Year 2014. Based on Bali Regional Regulation no. 4 of 2019 (hereinafter referred to as Bali Regional Regulation No.4/2019) concerning Traditional Villages in Bali, it is made clear that Traditional Villages have special autonomy which has the authority to regulate and manage their own areas, according to the aspirations and interests of the community as long as they do not conflict with the National legal order and public interests .

Regarding the procedures for collecting and using fees for stands, it is regulated in Bali Governorial Regulation No. 55/2022, namely in Article 13 paragraph (7), the procedures for collecting and using stands as intended in paragraph (6) are regulated by the Balinese Traditional Village regulations and are guided by special guidelines. *perarem Krama Tamiu* and *Tamiu* which is prepared and stipulated by the Traditional Village Council (hereinafter referred to as MDA) of Bali Province. So the existence or status of a Balinese Traditional Village is based on State Law, in this case Bali Regional Regulation No. 4/2019 and the local Balinese Traditional Village *Perarem* as well as guidelines or regulations issued by the Bali Province MDA.

## **THEORETICAL REVIEW**

### ***Theory Of Authority***

Conceptually, the term authority or authority in Dutch is called "bevoegdheid" which means authority or power. Authority is a very important part of the political literacy of power and Governance Law or Administrative Law, because a government or government organization can carry out its functions on the basis of the authority it obtains. The legitimacy of government actions is measured based on the authority regulated in the Constitution and derivative regulations, such as statutory regulations.

The definition of authority in the General Indonesian Dictionary is defined as the same as authority, namely the right and power to do something. Authority as the right or power to give orders or act to influence the actions of others, so that something is done as desired. Furthermore, the definition of "delegation of authority" is the process of handing over authority from a leader (manager) to his subordinates (subordinates) accompanied by the emergence of responsibility to carry out certain tasks. In general, village government throughout Indonesia in ancient times was based on "collegial" customary law.

Its position as a central authority in the study of constitutional law and administrative law, was further mentioned by FAM Stroink and JG Steennbeek in Ridwan HR, as this concept in constitutional law and administrative law, *Het begrip bevoegdheid is and ook een kernbegriff in het staatsrecht administratieve recht*. The rights of Balinese Traditional Villages are clarified in the authority of Balinese Traditional Villages which have elements of special autonomy for Balinese Traditional Villages and are in accordance with the legal objectives, namely a prosperous, just and prosperous people. Therefore, conformity to legal ideals (*rechtsidee*) is the highest positive value (*uberpositiven Werte: Pancasila, a just and prosperous society*).

### ***Legal Deconstruction Theory***

Jacques Derrida put forward the theory of deconstruction, namely a theory related to language, which uses Philosophy and Legal Theory. Postmodern legal construction is due to the following reasons: because understanding deconstruction can show how doctrinal arguments are actually secretly influenced by ideological thoughts. Because understanding deconstruction can show methods for criticizing current legal doctrines,

especially understanding deconstruction can show that in fact arguments to support a particular legal rule can actually weaken that legal rule and strengthen the position of rules that provide the opposite. Because deconstruction introduces a new strategy for interpreting legal rules, as well as providing criticism of conventional interpretations of legal rules. Derrida's deconstruction really deals a lot in the field of text and language, a field that is also explored endlessly like legal science. Apart from that, deconstruction is an analytical tool for deconstructive teachings.

The deconstruction theory is that the text and context, applicable legal doctrines, especially regarding Balinese Traditional Village levies in the form of mandatory contributions (*Dudukan*) in postmodern legal ideology can construct legal rules. With legal interpretation in updated texts and contexts, namely in accordance with legal developments and the needs of the wider community. Deconstruction is always associated with language and text. However, text or language itself is not always about writing, but also reality itself. As Derrida said, nothing is real outside of language. Reality consists of various "texts" with plural truths. Therefore, whether culture, history, or a series of truths that have been accepted as part of reality are only texts and there are no universal truths. Language and symbols are used by humans to understand reality, related to the metaphysics of presence, which states that there is a "presence" in our language, namely where presence is very important. So far, people's thoughts have been based on the value of "presence", indication, disclosure and explanation. So deconstruction as the dismantling of the meaning of the text and the renewed context, as well as the essence of the meaning of the Balinese Traditional Village levy, can be constructed legally, legitimately and fairly.

### ***Concept Of Accountability For Traditional Village Financial Management***

Accountability in the context of public administration in general and accountability in Traditional Villages in particular, it is always interesting to study, because the center of government administration practice lies in issues surrounding accountability. Accountability is a concept that is continuously developing and continuously used because it provides an image of transparency and trust for those who implement it. Consideration so that the Traditional Village, as one of the organizations that oversees its Indigenous communities, can be held accountable for every decision. The intensity of the resources used is increasing day by day, in the financial management of Traditional Villages it can actually reflect Good Governance. This of course does not stand alone, but is caused by various factors, including; due to fiscal pressures, namely increased spending by the Traditional Village government in self-managed Village administration.

Traditional Village Financial Management basically not only seeks to achieve economic and efficiency goals, but also in the context of the relationship between State and community responsibilities. The community wants to be treated not only as consumers but as citizens, who have rights to their government, and have the right to assess all actions of the Traditional

Village Council. The community wants Traditional Village actors to be more efficient, and ideally more economical. People also want their rights to be protected, their voices to be heard, and their values and choices to be respected. In modern public administration, accountability is king, and measurable results are a must.

## **METHODOLOGY**

This research is normative legal research, namely research that doctrinally examines the basic rules and regulations regarding problems related to Balinese Traditional Village Levies faced in the implementation of the stand. From the research perspective above, this research will study several aspects that are usually part of normative studies, namely positive law inventory, study of legal principles, study to find law in concreto, study of legal systematics, study of the relationship between statutory regulations in general. vertical and horizontal. This research uses a normative juridical research method whose study focuses on a statutory regulatory approach and a philosophical approach to analyze problems in research.

This research uses normative legal research methods with types of approaches, namely a statutory approach, a comparative approach, and a historical approach (conceptual approach). The legal materials used are primary, secondary and tertiary legal materials. The method for collecting legal materials uses a combination of snowball methods and systematic methods. The collected primary, secondary and tertiary legal materials were analyzed through the steps of description, interpretation, systematic, argumentation and evaluation.

Legitimize the validity of Traditional Village levies with the concept of swadharma, analyze in depth the regulation of tax levies or levies according to customary law in Bali from the *ius constitutum* perspective. Analyze in depth the criminal law policy regarding the concept of swadharma as a traditional village levy which can be proposed as a concept in renewing the national criminal law from an *Ius constituendum* perspective in order to find legal certainty, a sense of justice and benefit. Theoretical and conceptual foundations are used as analytical tools for solving the legal problems being studied which contain systematic descriptions of basic theories relevant to legal materials and the results of previous research originating from the latest literature which contains theories, propositions and concepts related to the research carried out.

Bali Gubernatorial Regulation No.55/2022 Concerning Financial Management of Balinese Traditional Villages, in Article 1 number 22a, it is stated that standard standards are certain measurements that are used as a benchmark in determining the amount of contribution, certain standard dimensions are not clear, so there are vague norms, where the amount or rate is different. the mount is not clear. In the context of levies, satan is a mandatory contribution which is hereditary, punia, and can be categorized as sincerely without coercion and in the context of Traditional Village authority, both Traditional Village krama, tamiu and tamiu krama, the essence of the sat is a mandatory contribution in accordance with the understanding and perception

related to the meaning stands according to the awig-awig rules in the local Balinese Traditional Village. So the conception of stands is not the same between one Traditional Village and another Traditional Village, so that in the stand regulations many residents feel that it is unfair in the imposition of rates/mounts of stands.

## **RESULTS**

The essence of the levy on the stand concept brought into the constitution, the concept of standing has not been regulated so there is a vacuum in norms. The legal basis for the position is in Bali Regional Regulation No. 4/2019 concerning Traditional Villages in Bali, Bali Regional Regulation No. 3 of 2020 concerning Amendments to Regional Regulations Number 16 of 2009 concerning Regional Spatial Plans for the Province of Bali for 2009-2029, but the understanding and regulation of norms regarding the detailed position issued in Bali Gubernatorial Regulation No.55/2019 concerning Amendments to Bali Gubernatorial Regulation No.34/2019 concerning Financial Management of Traditional Villages in Bali. Bali Regional Regulation No.4/2019 emphasizes the rights and obligations of traditional villages in managing their own households, including financial management, one of which is other legitimate income from traditional villages.

The legal problems of holding a Balinese Traditional Village levy are valid. The legal basis for the position carried out by Balinese Traditional Villages is limited to the autonomy of Traditional Villages and the confirmation of recognition of the rights of Traditional Villages (1945 Constitution of the Republic of Indonesia Article 18B paragraph (2), Law Number 13 of 2022 concerning the Establishment of Legislative Regulations for the renewal of Law Number 12 of 2011 (State Gazette of the Republic of Indonesia of 2011 Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234), Law Number 6 of 2004 concerning Villages, Minister of Home Affairs Regulation Number 52 of 2014 concerning Guidelines for the Recognition and Protection of Customary Law Communities, Law Number 39 of 1999 concerning Human Rights (State Gazette of the Republic of Indonesia of 1999 Number 165, Supplement to the State Gazette of the Republic of Indonesia Number 3836, Law Number 28 of 2009 concerning Regional Taxes and Levies, Bali Regional Regulation No. 4/2019 concerning Traditional Villages in Bali , and Bali Gubernatorial Regulation No.34/2019 concerning Financial Management of Traditional Villages in Bali, Regional Regulation No.4/2020 concerning Implementing Regulations of Regional Regulation No.4/2019 concerning Traditional Villages in Bali, especially procedures for letters and perarem, Bali Regional Regulation No. .3/2020 concerning Amendments to Regional Regulation Number 16 of 2009 concerning Regional Spatial Planning for the Province of Bali for 2009-2029, Bali Governor's Regulation No. 55/2022 Amendment to Governor's Regulation Number 34/2019 concerning Financial Management of Traditional Villages in Bali and Since the Regulation came into force Presidential Decree No. 87 of 2016 concerning the Saber Extortion Task Force, it appears that the basis for the position carried out by Traditional

Villages is defined as illegal or illegal levies. In a collection, it must be clear, based on the 1945 Constitution of the Republic of Indonesia as the constitution and legal basis of the State, such as the levy regulations in Article 23A of the 1945 Constitution of the Republic of Indonesia).

The legal nomenclature of Traditional Village income can be seen from the essence of the levies carried out by Traditional Villages. Traditional Villages levy levies based on the authority of Traditional Villages as communal communities which have the right to manage their own households, where the results of the levies can be accounted for by the Traditional Village, there is administration of Traditional Villages, so that self-management of financial management is accountable, clear, transparent and embedded in a digitalization system. which can be measured so that illegal levies have a bias in meaning because Traditional Village levies are other legal income of Traditional Villages and are in accordance with the provisions of the legal order of Traditional Villages in Bali.

Legal products in the form of awig-awig and the relevance of Traditional Village swadharma in carrying out good governance are not in accordance with the concept of extortion. The concept of extortion can be interpreted as illegal levies (hereinafter abbreviated to extortion) are actions carried out by a person or civil servant or state official by requesting payment of an amount of money that is inappropriate or not based on the regulations relating to the payment. The definition of levies in the Big Indonesian Dictionary is duties, fees, quotations, taxes, fees, tariffs that must be paid by the authorities. The definition of wild in the Big Indonesian Dictionary is disorderly, disorganized. Extortion is any form of informal levy that has no legal basis. So the act of extortion is referred to as illegal levies where the perpetrator of extortion in carrying out his action is always followed by acts of violence or threats of violence against the victim, this is an act of extortion, whereas in law extortion is a valid criminal act.

The difference between extortion and levies carried out by Traditional Villages can be seen in the essence of the levies, the authority of Traditional Villages as regional government administrators adheres to the principles of good governance and is protected by the Law in Article 18 B paragraph (2) and the authority of Traditional Villages is in accordance with the Bali Province Regional Regulations. No. 4 of 2019 concerning Traditional Villages in Bali in Article 1(8) Traditional Villages are traditional legal community units in Bali which have territory, position, original structure, traditional rights, their own assets, traditions, karma, community life. , from generation to generation, within the bounds of the holy place (kahyangan tiga or kahyangan village), duties and authority as well as the right to regulate and manage their own household. Levies which are another source of income for Traditional Villages have been regulated in the Regional Regulations of the Bali Province, the income of Traditional Villages has the authority to collect them, be accountable for them and administer them.

Therefore, the role of Traditional Villages in utilizing natural resources in their areas such as tourist areas, such as levying fees on tourists

who enter tourist areas in Traditional Villages is the right and authority of Traditional Villages. The relevance of the concept of swadharma as the basis for the authority of Traditional Villages in legalizing levies carried out by Traditional Villages. In realizing a good government system, a religious and cultural order of life, the Balinese people with the spirit of building the nation through the Tri Hita Karana ideology.

## **DISCUSSION**

### ***Legal Deconstruction in Interpreting Balinese Traditional Village Levies***

Philosophy refers to justice as a fundamental truth that is examined in the perspective of legal deconstruction. It means for humans to truly achieve clarity regarding challenges in all dimensions of their lives. The challenge of levies in the form of stands made by Balinese Traditional Villages on krama residents in their Traditional Village *wewidangan* can be constructed through legal deconstruction, the initial text and context of the stand when it was formed and the text and context of the essence of the stand at this time. What is the history of the beginning of the importance of the essence of the stand and the interpretation of the text and context of the stand in its implementation.

Deconstruction is dismantling legal thinking that has been formed. By carrying out this dismantling, legal thinking can be reconstructed. Through deconstruction, he finds meaning in the "text" rather than simply bringing back the original meaning of the text, or looking at the text objectively, or by understanding the entire text, or meaning for oneself. This shows that truth is single and absolute. Just like the concept of totality and the concept of essence. *Genealogy*, is the use of history in conveying arguments. This historical interpretation is then used to strengthen a legal construction. This can be seen from the history of the formation of the NRI, the Customary Law that existed before the existence of the State, and the correlation of the State (Constitution) with Customary Law (Bali Traditional Village). In the legal context, according to the constitution, Article 18B paragraph (2) of the 1945 Constitution, NRIs from Balinese Traditional Villages are authorized and legal to have other income from Traditional Villages.

Debate on the concept of levies in the discussion of conceptions, misconceptions of levies and illegal levies above, it is useful to trace the history of the emergence of the concept of levies in the Constitution. Initially the Constitution only regulated tax issues, as stated in the 1945 Constitution Article 23 paragraph (2) (State Gazette of the Republic of Indonesia Year II Number 7/State Gazette Number 75 of 1959) which read: "all taxes for State purposes based on the Law" were not found the concept of levies in the initial text. In the third amendment to the 1945 Constitution in 2001, regarding taxes, it was re-regulated in Article 23A of the 1945 Constitution which reads, "taxes and other levies of a coercive nature for state needs are regulated in law," finally in the third amendment there is the word "levies" which are strictly regulated, grammatically it can be understood that the source of State finances is not only through taxes but other sources, namely "other levies." This change makes it clearer that apart from taxes, other levies must also be regulated by law.

Traditional Villages are an institution in implementing the life order of Balinese society in accordance with the local wisdom of Sad Kerthi. In a legal context, a harmonious atmosphere in people's lives can be translated as an orderly, just, safe and peaceful atmosphere or *trepti, sukerta sekala niskala*. So the collection carried out by the Traditional Village is a form of community contribution in self-managing the realization of development as explained above. The relevance of law enforcement regarding criminal acts of illegal levies committed by Traditional Villages needs to be studied in a progressive legal manner, Bearing in mind that the basic concept of legal and illegal levies must be clear, so that law enforcement officials are able to interpret illegal levies that violate the law and declare them as illegal levies. Illegal levies have the connotation of the proceeds going into private pockets and are conditions for violations of corruption, collusion and nepotism, abuse of authority.

So the essence of levies is very important, it is the basis or cornerstone of the illegality of a levy and charges that are not clear are illegal levies, and forms of illegal levies violate the law. The essence of the concept of levies, viewed from the definition of levies themselves are taxes and other coercive levies for State purposes regulated by law, the category of extortion is levies that are illegal and full of corruption, collusion and nepotism.

Interpreting the concept of levies apart from its definition can be seen from the differences inherent in the authority to collect it, its accountability and its administration. The definition of other income owned by a Traditional Village is a form of customary Village levy rights based on its authority as an autonomous region that can regulate its own household, that a Traditional Village has grown and developed over the centuries and has rights of origin, traditional rights and autonomy rights. natives who manage their own households have made a huge contribution to the continuity of community life in the nation and state.

The authority of Traditional Villages is regulated in the 1945 Constitution of the Republic of Indonesia in Article 18B Paragraph (1) which reads: "The State recognizes and respects special or special regional government units regulated by law." Article 18B paragraph (2) reads: "The State recognizes and respects existing legal community units and their traditional rights as long as they are still alive and in accordance with the development of society and the Principles of the Unitary State of the Republic of Indonesia, which are regulated in the Law.

### ***Concept of Accountability of Balinese Traditional Village Levies and Legitimacy of Balinese Traditional Village Levies***

The concept of accountability literally in English is usually called *accountability* which is defined as "that which can be held accountable". Or in adjectives it is called *accountable*. So what's the difference with responsibility which is also defined as "responsibility". The meanings of accountability and responsibility are often interpreted the same way. Even though the meaning is clearly very different. Several experts explain that in relation to bureaucracy,

responsibility is the authority given by superiors to implement a policy. Meanwhile, accountability is an obligation to explain how the authority obtained is realized.

In connection with the term accountability, Sirajudin H Saleh and Aslam Iqbal are of the opinion that accountability is aspects of the attitude and character of human life which include a person's internal and external accountability. From an internal perspective, accountability is the person's responsibility to God. Meanwhile, external accountability is the person's accountability to their environment, both the formal environment (superior-subordinate) and the community environment.

Accountability is also an instrument for control activities, especially in achieving results in public services. In relation to the financial management of Traditional Villages, a performance evaluation is needed to determine the extent to which transparent Traditional Village income results have been achieved, as well as the methods used to achieve all of this. So that the financial management authority of Traditional Villages in the context of accountability can be realized conceptually through the concept of "ngayah". Control as an important part of good management is something that supports each other with accountability. In other words, control cannot run efficiently and effectively if it is not supported by a good accountability mechanism and vice versa.

Other income from Traditional Villages can be viewed as legitimate income, where Traditional Villages can be accountable for the validity of levies on stands in the context of accountability in carrying out their authorities. Traditional Villages must also pay attention to the principles of democracy, transparency and accountability. Traditional Villages must ensure that decision making is carried out in a deliberative and democratic manner. Traditional Villages must also ensure that all activities and use of funds carried out by them are transparent and accountable.

With the recognition provided by Law no. 3 of 2024 concerning Villages, it is hoped that Traditional Villages can obtain stronger authority in regulating the internal affairs of traditional communities. It is hoped that Traditional Villages can strengthen their identity and existence as traditional communities that have distinctive culture and customs. Apart from that, it is also hoped that recognition of Traditional Villages can strengthen the protection of the rights of indigenous peoples and improve their welfare.

Principles for Arranging Pararem Traditional Village Pararem can regulate and/or decide all aspects of life in Traditional Villages related to Parahyangan, Pawongan and Pabelasan. However, it must be acknowledged that the State's recognition of the autonomy rights of Traditional Villages is a conditional recognition, as stipulated in the constitution (Article 18B paragraph (2) of the 1945 Constitution of the Republic of Indonesia). Therefore, the content of the Traditional Village Pararem must meet the following material requirements:

1. Does not conflict with the laws and regulations of the Republic of Indonesia;
2. Does not conflict with Hindu religious teachings; And

3. Pay attention to the harmony between the principles of "Village Mawacara" with the principles of "Bali Mawacara" and "Nega Mawa Tata".

In preparing the Pararem which contains the Stand as a contribution to Krama Tamiu and Tamiu is obliged to prioritize the principles which include:

1. Appropriateness, namely emphasizing attention to how to behave, do, act and behave by prioritizing ethics and shame (elek).
2. Padumpada/Justice, namely equal treatment for all Traditional Village Krama.
3. Kawigunan/Usefulness, is prioritizing positive benefits for Traditional Village Krama in meeting economic, social, cultural and religious needs in accordance with Hindu religious values and local Balinese wisdom.
4. Sarwaada/anekatwa/diversity is recognition and respect for the value system that applies in Traditional Villages, but while still paying attention to the shared value system in national and state life.
5. Accountability, namely the process of administering the imposition of Paturunan, Standing and/or Punia on the community must be accountable in accordance with the provisions of statutory regulations.
6. Openness, namely that the public can easily access and obtain information regarding the use of fees/contributions and/or fees to the community; And
7. Lascarya, namely the administration and imposition of positions/contributions and/or punishments based on an attitude of mutual trust and sincerity.

## CONCLUSIONS AND RECOMMENDATIONS

The essence of mandatory contribution (standing) to the population domiciled in the area of the Bali Traditional Village is the embodiment of the existence of the Bali Traditional Village towards the resilience of the nation and the realization of Balinese Traditional Culture in the development of the State. It is important and fundamental to the essence of mandatory contribution (standing) as a direction for the recognition of the right to the authority of the Balinese Traditional Village which includes the recognition of legal subjects, customary governance, the enforcement of customary law, and the rights to customary objects, including customary rights, recognition, respect for protection, and fulfillment of the rights of the unity of customary law communities as human rights, both as collective rights and as individual rights of citizens of the unity of customary law communities. The essence of the seat is in accordance with the National Law, namely the responsiveness of the State's law in line with the direction of recognizing the unity of the customary law community as long as it is still alive and developing with the times, the State

recognizes, respects, and provides justice and welfare for the Customary Villages in Bali.

In order for the formation of a Law on the rights of Balinese Customary Villages in managing mandatory contributions/positions as a levy that can be massively managed as the development of financial resources for Customary Villages which are allocated as funding for cultural and customary activities in accordance with the One Godhead, it must be legally accounted for, financial management is embedded in detailed, systematic, and accountable data, so that mandatory contributions/positions are valid in civil law, administrative rights of customary villages as another income of Balinese Traditional Villages are also valid under the Law.

### **FURTHER STUDY**

Perarem as the basis for the position must be registered and registered with the relevant department, the determination of the position in an accountable manner has been detailed based on its use and administration is carried out in a systematic, structured and accountable manner so that the position is valid as other income of the Traditional Village according to the Act and in accordance with National law.

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berbeda dengan para pembaca positif akan mengatakan dengan tegas  
“mahnanya ini”

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