

2nd International Seminar On Interreligious and Intercultural Studies RELIGIOUS PLURALISM IN SOUTHEAST ASIA

Certificate

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Dr. I Wayan Gde Wiryawan, SH., MH

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Editors:

I Ketut Ardhana, I Putu Sastra Wibawa, Made Adi Widyatmika

Peer Reviewers: I Ketut Ardhana, Dicky Sofjan, Yekti Maunati, Montri Kunphoomarl, Goh Beng Lan

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Keynote Speaker Dr. H. Wiranto, S.H., M.M

Plenary:

Prof. Dr. Volker Gottowik, Prof. Dr. Montri Kunphoomarl, Prof. Goh Beng Lan; Prof. Dr. phil. I Ketut Ardhana, M.A.

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The Legality of Law Enforcement Against Illegal Levies Conducted by Customary Village in Bali

Dr. I Wayan Gde Wiryawan, S.H., M.H.^{a,1}

^a Faculty of Law, University of Mahasaraswati Denpasar, Jl. Kamboja No.11A, Dangin Puri Kangin, Denpasar and

80233, Indonesia ¹ gdewiryawan1976@gmail.com * Dr. I Wayan Gde Wiryawan, S.H., M.H.

ABSTRACT

Illegal levies are criminological terms that refer to the imposition of fees in a place that is not supposed to be charged or collected. Eradication of illegal levies in various public sectors is a comprehensive effort carried out by the government in conducting clean and transparent governance. Efforts to eradicate illegal payments are increasingly being carried out since the issuance of the Republic of Indonesia's Presidential Regulation Number 87 of 2016 concerning the Task Force for Clean Sweep of Illegal Levies. Law enforcement on illegal fees is carried out from the central, regional, and village levels. Eradication of illegal levies is also carried out against illegal acts carried out by traditional villagers who collect money from the community. This thing has become a posture because until now there is no clear measure of the definition of donations and contributions made by traditional villages and which are included as illegal levies. In this study, two issues will be discussed, namely the authority of the customary village in collecting funds from the community and law enforcement against illegal levies carried out by customary villages. The customary villages have the authority to carry out legal actions as long as they are stipulated in awig-awig (customary village regulations) and pararem (the result of a customary village agreement to implement awig-awig). Illegal levies are criminal acts that can be fraud, extortion or corruption. Law enforcement on illegal levies carried out by customary villages can be carried out as long as it fulfills the elements of criminal acts.

Keywords: Illegal levies, law enforcement and customary village.

I. Introduction

Illegal levies or levies are the imposition of fees in a place that is not supposed to be charged or collected at the location or in those activities not in accordance with the provisions. Based on this understanding, it can be interpreted that illegal levies are as an activity to collect fees or request money forcibly by someone to another party and this is a practice of crime or criminal act. Illegal collection activities are not the new thing. Etymologically, illegal levies can be interpreted as activities that collect fees / request money by force. So illegal levies are a crime practice [1]. This activity forces other people to pay for what should not be paid or pay more than what should be paid for public services and facilities. According to Wijayanto, there are several factors that cause a person makes illegal levies, namely:

- 1. Abuse of authority, the disciplinary violations done by those who carry out illegal levies.
- 2. Mental factors, character or behavior of someone in behaving and controlling himself.
- 3. Economic factors, the income that is considered insufficient for the living needs and not comparable to the duties / positions carried out tend to make someone does extortion.
- 4. Cultural and organizational factors. The culture formed in an institution that continuously conducts illegal levies and bribery can cause illegal levies are considered as a normal thing.
- 5. Limited human resources.
- 6. Weak system of control and supervision by the supervisor [2].

The practice of illegal levies can be seen in various kinds of public services such as making SIM (driving license), passports, administrative arrangements ranging from village level services, parking fees and so on. The illegal levies occur because of the interests of officers to earn more income or use the money for operating office activities that are not funded by the state. On the other hand, there is also the desire of the people to take care of things more quickly, without the need to fulfill all the requirements, so that people are willing to pay whatever the officers ask. This condition is for sure very worrying. The society lose their economic rights and rights as citizens to get the good public services. In responding to this, the Government of the Republic of Indonesia issued a Presidential Regulation of the Republic of Indonesia Number 87 of 2016 concerning the Task Force for Clean Sweep of Illegal Levies. The emergence of this rule can not be separated from the basic considerations, namely as follows:

- 1. That the practice of illegal levies has damaged the joints of life in the community, nation, and state so that assertive, integrated, effective, and efficient efforts of eradication are needed. Moreover, they must give the deterrent effects;
- 2. That in an effort to eradicate illegal levies, a task force needs to be formed to clean up the illegal levies;

The Presidential Regulation of the Republic of Indonesia Number 87 of 2016 Concerning the Clean Sweep Task Force for Illegal Levy is highly appreciated by the public. Public services are naturally provided free of charge because the community has paid taxes. The officer has also been given a salary in accordance with the rules, so there is no reason to ask for more fees to increase personal income. To support this government policy, various institutions have socialized the ban on illegal levies by posting banners, leaflets, billboards, circulating notification letters, or campaigns in cyberspace.

Law enforcement against illegal levies is one of the agendas for the law enforcement officials. This is because illegal levies themselves are a crime that disturbs the community. One of the targets in the law enforcement against illegal levies is illegal levies carried out by *Pakraman* village. The levies that occurred in *Pakraman* Village in Bali, received special attention from the Balinese Regional Police. Even in some villages, the police carried out strict actions against the perpetrators who were suspected of committing illegal acts of crime. 11 retribution officers at the entrance to Matahari Terbit Beach, Sanur, South Denpasar Subdistrict, Denpasar City, were arrested by Resmob Ditreskrimum Bali Police, 1 November 2018. They were arrested for allegedly committing illegal levies crime. Levies for example in the form of levies on the cost of two-wheeled entry tickets for Rp.2 thousand, four-wheeled vehicles of Rp.5 thousand, vehicles for tourism buses of Rp20 thousand, and Elf vehicles for tourism amounting to Rp10 thousand. In addition, vehicles carrying pick up items amounting to Rp. 20 thousand, an ankle truck vehicle of Rp. 40 thousand, a large truck vehicle of Rp. 50 thousand, and a motorcycle vehicle carrying goods are charged Rp. 5 thousand [3].

Alleged cases of illegal levies handled by the Balinese Regional Police in the tourism area namely Pantai Matahari Terbit, Sanur Kaja Village, Denpasar and in Tampaksiring, Gianyar on the one hand are considered as law enforcers that do not only protect the community, but also protect Bali's image as a world tourist destination. On the other hand, law enforcement towards Pakraman village is considered as a weakening and harassment of the existence of *Pakraman* village in Bali. It is considered that the effort to weaken *Pakraman* village does not only about the penetration of social and cultural matters, but also has entered into the using of the state instruments [4]. The same opinion is also conveyed by Ida Bagus Wyasa Putra who states:

Pakraman village, which since the beginning of its existence has maintained the order and peace by maintaining the balance and harmony of various interests of people and its interests through the use of natural communal and socio-religious power structures and functions, must now face the harsh reality, withholding steps in full rights and authority in controlling its area, as a result of intrusion of the value of life of modern society, such as: liberalism in capitalism, individualism, democracy, and human rights that urge *Pakraman* village from all directions through various government policies, laws and especially technological intrusion [5].

The activities carried out by officers at the *Pakraman* village level have been based on the implementation of the *Awig-awig* and *Perarem* (implementing regulations resulting from the agreement of the villagers) of *Pakraman* Village, but currently also categorized as illegal. Therefore it is very interesting to compile a study on the "Legality of Law Enforcement Against Illegal Levies committed by *Pakraman* Village in Bali."

II. Discussion and Result

A. Law Enforcement of Illegal Levies

Law enforcement on illegal levies cannot be separated from the issuance of the Republic of Indonesia Presidential Regulation Number 87 of 2016 concerning the Task Force for Clean Sweep of Illegal Levies. In this provision, an official unit was formed to eradicate illegal fees. In Article 2 of the Republic of Indonesia's Presidential Regulation Number 87 of the Clean Sweep Task Force on Illegal Levies states "The Saber Pungli Task Force has the duty to eradicate illegal levies effectively and efficiently by optimizing the use of personnel, work units and infrastructure, both at the ministry / institution or regional government. "In Article 3 of the Republic of Indonesia's Presidential Regulation Number 87 of 2016 concerning the Clean Sweep Task Force Wild Levies states:

In carrying out the tasks as referred to in Article 2, The Saber Pungli Task Force carries out functions:

- 1. intelligence;
- 2. prevention;
- 3. enforcement; and
- 4. justification.

Article 4 of the Presidential Regulation of the Republic of Indonesia Number 87 of 2016 concerning the Clean Sweep Task Force on Illegal Levies states:

In carrying out the duties and functions as referred to in Article 2 and Article 3, the Clean Sweep Task Force on Illegal Levies has the authority:

- 1. establish a system of prevention and eradication of illegal levies;
- 2. collecting data and information from ministries / institutions and other parties related to the use of information technology;
- 3. coordinate, plan and carry out illegal levies operations;
- 4. carry out hand-catching operations;
- 5. provide recommendations to the leaders of ministries / institutions and heads of regional governments to impose sanctions on illegal levies in accordance with the provisions of the legislation;
- provide recommendations for the establishment and implementation of the duties of the Saber Pungli unit in each agency providing public services to the heads of ministries / agencies and heads of regional governments; and
- 7. carry out evaluation of illegal levies eradication activities.

Law enforcement is the enforcement and justification function to eradicate illegal fees. Law enforcement lies on the activities of harmonizing the relationships of values outlined in solid rules and manifesting actions as a series of final stages of value description, to create, maintain and keep the peace of life [6]. Wayne La Favre explaines that "law enforcement as a process is essentially an application of discretion that involves making decisions that are not strictly regulated by the rule of law, but which have an element of personal judgment." [7]. Law enforcement can be formulated as an effort to implement the law properly and if there is a violation to restore the violated law so that it can be re-enforced. Furthermore, by quoting Notohamidjojo's opinion it is said that there are four important norms in law enforcement namely humanity, justice, propriety and honesty [8].

In essence, law enforcement is a process of carrying out efforts to uphold or function legal norms as guidelines for behavior the legal relations in social and national life. For this reason, written legislation as Law in the books requires the role of law enforcement officers to make it as Law in actions [9]. According to Soerjono Soekanto, there are 5 factors that influence law enforcement, namely:

- 1) The legal factor itself, which in this study will be limited to the law only.
- 2) The factors in law enforcement, namely those who form or implement the law.
- 3) The factors for facilities that support law enforcement.
- 4) The community factors, namely the environment in which the law valid or applied.
- 5) The cultural factors, namely as a result of work, creativity, and taste based on human intention in life [10].

Illegal levies are a crime and violation. In the provisions of the Criminal Code, there are several formulations of criminal offenses that are in accordance with acts of illegal levies. Fraud and illegal levies are criminal acts in which there are same and interconnected elements, among others to benefit themselves or others unlawfully with a series of lies for or so that other people hand over goods or something to him. Illegal levies as a form of crime of extortion is a social phenomenon that is enduring so that it always colors the life side of the people in social life. Therefore, any form and effort are impossible because the crime is born due to multi-complex problems, especially human problems in fulfilling the perfect life needs and the interests of each individual who is different [11]. This action is regulated in Article 368 of the Criminal Code which states:

"Any person who, with intent to unlawfully benefit himself or another, by force or threat of force forces someone either to deliver a good that wholly or partially belongs to that person or to a third party or to negotiate a loan or to annual a debt, shall, being guilty of extortion, be punished by a maximum imprisonment of nine years."

Illegal levies, beside being categorized as extortion, can also be in the form of fraud as stipulated in Article 378 of the Criminal Code. Article 378 of the Criminal Code formulates as follows:

"Any person who with intent to unlawfully benefit himself or another, either by assuming a false name or a false capacity, or by crafty artifices, or by a web of fictions, induces someone to deliver any property or to negotiate a loan or to annual a debt, shall, being guilty of fraud, he punished by a maximum imprisonment of four years."

Supreme Court Jurisprudence No. 1601.K / Pid / 1990 dated July 26, 1990 states "The main element of fraudulent delict (ex Article 378 of the Criminal Code) is located in the way / effort that has been used by the perpetrator of delict to move other people to submit something." R. Soesilo states the interpretation of Article 378 of the Criminal Code concerning fraud, namely as follows:

- a. Persuade = make an influence with cunning on someone, so that person obeys something that if he knows the real case, he will not do that.
- b. Give goods = items that do not need to be given (handed over) to the defendant himself, while those who submit it do not need to be the person who is persuaded himself, can be done by someone else.
- c. Profit yourself by fighting rights = benefiting yourself with no right.
- d. False name = name that is not his own name. The name "Saimin" is said to be "Zaimin" which is not a false name, but if written, it is considered a false name.
- e. False circumstances = for example confessing and acting as a police agent, notary, pastor, municipal employee, delivery of postal mail, etc.
- f. Intelligence or deception = a trick that is so cunning in which a normal minded person can be deceived. A trick deception is enough, as long as it's crafty enough.
- g. A series of false words: one false word is not enough, here must be used many false words arranged in such a way that one lie can be closed with another lie, so that the whole is a story of something that seems right.

h. Regarding "goods" there are no restrictions, that the goods must belong to someone else. So persuading people to give up their own items, can also enter fraud, provided that other elements are fulfilled [12].

In the provisions of the Criminal Code, it is also regulated as illegal violations. There are several provisions related to the article, namely:

- Article 415 of the Criminal Code. "Any official or any other person continuously or temporarily in charge of a public service who deliberately embezzles money or securities which he in service has under his custody, or allow them to be taken away or embezzled by another, or thereby aids the other person as an accomplice, shall be punished by a maximum imprisonment of seven years."
- Article 418 of the Criminal Code. "Any official who accepts a gift or promise, knowing or having reason to believe that it is given to him with a view to a power or competence whivj is related to his office, or which is related to it in the opinion of the person who makes the gift or promise, shall be punished by a maximum imprisonment of six months or a maximum fine of four thousand five hundred rupiahs."
- Article 423 of the Criminal Code. "Any official who intent to unlawfully benefit himself or another by misuse of power, forces someone to give off something, to make a payment, to accept a withholding of payment, or to perform a personal service, shall be punished by a maximum imprisonment of six years."

B. Authority of the Village of Pakraman in Conducting Collection of Communities

Pakraman Village is a customary law community unit that still exists, grows and develops in the social environment in Bali. Historically, the recognition and protection of customary law communities can be seen from the time of the Dutch Colonial government through Inland Gemente Ordonantie (IGO) Stb. 1938 Number 681, which regulates village governance for Java and Madura and Inlands Gementie Ordonantie Buitengewesten (IGOB) Stb. 1938 Number 490 jo. STB 1938 Number 681, concerning village governance for outside Java and Madura. At that time, the Dutch East Indies Government continued allowing the customary law community as it is, both the system of government and its contents [13].

The protection of this customary law community is chronologically listed in Article 41 of the MPR Decree Number TAP XVII / MPR / 1998 concerning Human Rights, Article 6 of Law Number 39 of 1999 concerning Human Rights and in Article 18 B paragraph (2) and Article 28 I paragraph (3) of the 1945 Constitution of the Republic of Indonesia, the second amendment of 2000. In other words, the state vision of the Founding Fathers regarding the importance of respecting the spirit of the community which includes on the order of customary law community, in 1945 could be put into the positive legal instruments after over 53 years and after major shocks in political life and economic life [14].

In Article 18 B paragraph (2) it is stated "The State shall recognize and respect their traditional communities along with their traditional customary rights as long as these remain in existense and are in accordance with the societal development and the principles of the Unitary State of the Republic of Indonesia, and shall be further regulated by law." In Article 28 I paragraph (3) of the 1945 Constitution of the Republic of Indonesia is stated "The cultural identities and right of traditional communities shall be respected in accordance with the development of times and civilisations." Ter Haar defines customary law communities. According to him, customary law community is a collection of people who are regular in nature by having their own power, own wealth in the form of visible and invisible objects [15].

The rights of indigenous peoples can be divided into three namely: individual right as citizens, collective right as indigenous peoples and the right to development. The three rights can be explained as follows:

- a. Individual rights as citizens. As citizens, indigenous peoples have the same human rights as citizens of other countries.
- b. Collective rights as customary law communities. As an anthropological community, indigenous and tribal peoples have collective rights, which are needed both for their existence and cultural identity as well as for building and developing the human potential of their citizens to achieve a higher level of welfare, especially the right to communal rights.
- c. Right to development. The rights mentioned above are part of the right to development, which according to the UN Declaration on the Right to Development, 1986 and the 1989 ILO Convention on Minority Groups and Customary Law Communities in Independent States as a whole consists of:
 - 1) right of internal self determination.
 - 2) right of participation.
 - 3) right to food, health, habitat and economic security.
 - 4) right to education.
 - 5) right to work.
 - 6) right of children.
 - 7) right of workers.
 - 8) right of minorities and indigenous peoples.
 - 9) right to land.
 - 10) rights to equality.
 - 11) right to enveronmental protection.
 - 12) right to admistrative due process.
 - 13) right of the rule of law [16].

Rights of the customary law communities can be granted as long as the community still exists. The indicators for the existence of indigenous peoples are:

- a. The existence of customary law communities that fulfill certain characteristics as subjects of customary rights.
- b. The existence of land / region with certain boundaries as lebensraum (scope) which is the object of customary rights.
- c. The authority of customary law communities to carry out actions relating to land, other natural resources, and legal actions [17].

Structurally, Pakraman village is a village government structure. Juridical recognition of the village can be seen in the Law of the Republic of Indonesia Number 6 of 2014 concerning Villages. In Article 1 number 1 of the Law of the Republic of Indonesia Number 6 of 2014 concerning Villages mentioned:

Villages are traditional villages and villages or what are called by other names, hereinafter referred to as Villages, are legal community units that have territorial limits that are authorized to regulate and manage government affairs, interests of local communities based on community initiatives, origin rights, and / or traditional rights which is recognized and respected in the system of government of the Unitary State of the Republic of Indonesia.

Villages can be interpreted as a wide area with certain boundaries including residential complexes, rice fields, moorings and strongholds (lodges). In a narrower sense, the village is the center of the residence of a community group called *krama desa* [18]. *Pakraman* Village is the name of a customary village in the Province of Bali. In the provisions of Article 1 point 4 of the Regional Regulation of Bali Province Number 3 of 2001 concerning *Pakraman* Village is stated stated that:

Pakraman Village is a customary law community unit in the Province of Bali that has a unified tradition and manners of social relations of the Hindu people from generation to generation in the bond of *kahyangan tiga* or *kahyangan desa* that have certain territories and their own assets and have the right to manage their own households.

Pakraman Village as a unit of customary law community in Bali based on its original rights has original autonomy so it has the right to regulate its own household [19]. Ketut Sukadana mentiones the elements from *Pakraman* village as indigenous law communities as follows:

- a. Showing the form of a regional unity with village boundaries as an embodiment of traditional village territory.
- b. Realizing one kinship unit in the form of *krama desa* or villagers and gathered in the *banjar* as the smallest association of kinship, which is inseparable from traditional village activities.
- c. It is a worship unit of Kahyangan Tiga.
- d. As a manifestation of the unity of activities in the togetherness in the form of village support (duties and obligations as *krama desa*).
- e. It has a government structure that is characterized by the presence of *awig-awig* (regulations) or agreements that bind *krama desa* or citizens, *prajuru desa* or leaders (administrators) of village, *druwe desa* or belonging of the village in the form of facilities and village assets, have boundaries -between village settings, as the real *Pakraman* village area which borders the other *Pakraman* village areas [20].

With this autonomy, a village has authority in its territory. Article 18 of Law Number 6 of 2014 concerning Villages states "Village Authority includes authority in the field of implementation of Village Government, implementation of Village Development, Village community development, and empowerment of Village communities based on community initiatives, origin rights, and Village customs. In Article 19 mentioned:

Village authority includes:

- a. authority based on origin rights;
- b. village scale local authority;
- c. authority assigned by the Government, Provincial Government, or Regency / City Government; and
- d. other authorities assigned by the Government, Provincial Government, or Regency / City Regional Government in accordance with statutory provisions

Pakraman village has power over the disorder of order that occur in its territory. Law and power are in principle mutually binding. The law is used by the authorities to uphold universal justice that should not look at one's position, position or wealth. In line with the nature of the *Pakraman* village organization, the power of *Desa Pakraman* is divided into three namely:

- a. Power in the organizational field, namely the power to regulate village life as an organization, among others, involves the formation of administrators, rules, determination of village membership and others.
- b. Power in the socio-economic field which concerns the relationship between members and between members and community groups including the wealth of the village.
- c. Power in the religious field, which concerns traditional and religious life, such as arrangements for conducting ceremonies concerning the rights and obligations of citizens / villages in the village of worship [21].

A similar opinion regarding the power of the Pakraman village is also stated by I Made Widnyana. According to Widnyana, the power of *desa adat* includes three types of power, namely:

- a. Power to set rules to maintain organizational life in an orderly and peaceful manner. This power is held together at a village meeting.
- b. Power to organize the socio-religious organizations.

c. Power to resolve disputes that indicate the existence of conflicts of interest between villagers or in the form of actions that deviate from established rules which can be considered as acts that disrupt community life, both through peace and by giving customary sanctions. [22]

Judging from the terminology of power, in principle, power shows several important things, namely:

- a. Every power must be accounted for.
- b. Every giving of power, must be considered the burden of responsibility for each recipient of power.
- c. Willingness to carry out responsibilities must be received inclusive when receiving power.
- d. Each power is determined by the limits of authority and at the same time the burden of responsibility.
- e. Authority and burden of responsibility are determined by the form and structure of the organization [23].

Authority is the overall rules relating to the acquisition and use of government authority by the subject of public law in public legal relations. H.D. Stoud divides into two elements contained in the concept of authority, namely the existence of legal rules and the nature of legal relations [24]. Authority of every power is in a person or group of people, who has support or gets recognition from the community [25]. The authority is divided into three: charismatic authority that is the authority based on charisma or special ability, traditional authority possessed by a person or group based on traditional provisions, and rational or legal authority that is authority based on the legal system in the community. The authority owned by *Pakraman* village is a traditional authority based on traditional provisions in *Pakraman* village namely *awig-awig* and *pararem*.

The head of the Gianyar District Prosecutor's Office began his presentation in the socialization of the legality of levies by *Pakraman* village, stating that *Pakraman* Village had the right to autonomy since the village of *Pakraman* was formed. The autonomy rights owned by *Pakraman* Village include:

- 1. Institutional autonomy: Pakraman village power in organizing the lives of its citizens;
- 2. Autonomy in the socio-economic field: regulating the wealth of the village;
- 3. Autonomy in the administration of religion: the management of the rights and obligations of its citizens in traditional and religious ceremonies [26].

The levies carried out by *Pakraman* village will be the income of *Pakraman* Village, so the levies must be based on the local village *awig-awig* in accordance with Article 10 paragraph (3) of Bali Provincial Regulation No. 3 of 2001 concerning *Pakraman* Village which states "The management and use of income in *Pakraman* village is referred to in paragraph (1) of this article regulated in *awig-awig*." The life order in traditional villages is regulated by legal instruments known as customary law. If in Bali, it is called *awig-awig* or dresta. There are written *awig-awig* and some are not written. As with legal objectives, *awig-awig* is made with the aim of realizing peace (*kesukertan*) in society, namely an atmosphere that is orderly (physically) and peaceful (inwardly) [27].

The arrangement of the household in *Pakraman* village is arranged in the *Awig-awig Pakraman* village which is made on the basis of consensus agreement. Therefore, *awig-awig* is also known by the name *tunggul*, namely, *pasikian pasubayan* / mutual agreement [28]. *Awig-awig* which applies to one traditional village (*Pakraman*), usually not the same as *awig-awig* which applies in other traditional villages [29]. In *awig-awig, Pakraman* village defines the source of income through levies on resources in its jurisdiction such as collection of tourist objects and collection to people living in the area to pay periodic fees, either daily, monthly or yearly. The collection carried out by *Pakraman* village is the income of the village. Article 72 paragraph (1) Law Number 6 Year 2014 concerning Villages regulates the source of village income. Village income comes from:

- a. village original income, consisting of business income, assets, self-help and participation, mutual cooperation, and other village income;
- b. allocation of the State Revenue and Expenditure Budget;

- c. part of the results of regional taxes and retributions of Regency / City area;
- d. village fund allocation which is part of the balance fund received by the Regency / City;
- e. financial assistance from the Provincial Regional Revenue and Expenditure Budget and Regency / City Regional Revenue and Expenditure Budget;
- f. grants and non-binding donations from third parties;
- g. legitimate village income.

Based on the provisions in Article 72 paragraph (1) of Law Number 6 of 2014 concerning Villages, the sources of village income above, if indeed the *Pakraman* village government collects funds from its community, then it is called self-financing and participation as village original income, not tax area and regional retribution. In this case, the government is allowed to receive village income from the community, but its nature is self-help and community participation.

According to the Head of the Gianyar District Prosecutor's Office, he began his presentation in the socialization of levies legality by *Pakraman* village, even though there are *awig-awig* that regulate the levies carried out by *Pakraman* village, the levies are not valid because they are in accordance with Article 11 paragraph (2) Region of Bali Province No. 3 of 2001 concerning *Pakraman* Village which states: "*awig-awig pakraman* village should not conflict with Religion, Pancasila, the 1945 Constitution and Human Rights". Thus, levies will be valid as long as the *awig-awig* which is a "local legal umbrella" does not conflict with positive law [30]. Therefore, if the collection carried out by *Pakraman* village is in conflict with Religion, Pancasila, the 1945 Constitution and Human Rights. Thus, levies will be valid as long as the *awig-awig* which is a "local legal umbrella" does not conflict with positive law [30]. Therefore, if the collection carried out by *Pakraman* village is in conflict with Religion, Pancasila, the 1945 Constitution and Human Rights. Until now, there has been no firm measure on this matter, especially human rights restrictions.

III. Conclusion

Law enforcement on illegal levies is carried out based on the provisions in Article 368 of the Criminal Code concerning extortion, Article 378 of the Criminal Code concerning fraud, and violations as stipulated in Article 415 of the Criminal Code, Article 418 of the Criminal Code and Article 423 of the Criminal Code. *Pakraman* village can collect fees as a source of village income as long as it is regulated in *awig-awig* and *pararem*, but *awig-awig* of *pakraman* village should not conflict with Religion, Pancasila, the 1945 Constitution and Human Rights. If there is a criminal element in the collection carried out by *Pakraman* village, the party who collects it can be subject to criminal sanctions.

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