Application of Non-Tax State Revenue (PNBP) to Marriage Costs in Takalar Regency

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Abstract

This research aims to determine the public's response to PP no. 48 of 2014 in Takalar Regency , to determine the effectiveness of PP no. 48 of 2014 on wedding costs in Takala Regency, and to find out the implications of implementing PP No. 48 of 2014 regarding wedding costs in Takalar Regency . This type of research uses a field method , namely a method that uses structured interviews . The results of this research indicate that, the presence of PP no. 48 of 2014 shows a positive response to the community , Implementation of Government Regulation no. 48 of 2014 regarding marriage fees in Takalar Regency is considered less effective, this can be seen from the legal substance which still has issues regarding the involvement of several parties and the nominal difference in marriage fees, law enforcement which is still lacking and the community response which still uses third parties to take care of it. administration , there are three typical societies after the emergence of PP No. 48 of 2014: People who know and implement it, people who know and don't implement it, people who don't understand PP No. 48/2014 .

1. Intruduction

Marriage is a general *sunnatullah* and applies to all of His creatures because marriage is a method chosen by Allah SWT as a way for His animals to provide offspring and preserve their lives. [1]When exploring the provisions of Islamic law in On the issue of marriage, the four Islamic schools of thought, at a minimum, all define marriage as sexual relations.[2]

[1]Tihami and Sohari, (2010) Munakahat Jurisprudence : Complete Study of the Jurisprudence of Marriage, Kencana . Jakarta , Pg. 6

[2]Ahmaad Tholabi Kharlie and Asep Syarifuddin Hidayat , (2011). Family Law in the World Contemporary Islam UIN Syarif Hidayatullah , Jakarta . Pg. 259 .

Regulations in Indonesia for carrying out marriages are called marriage registration, this is very important in married life, especially for women. This is the government's effort to protect women's rights in marriage. [3]Law no. 1 of 1974 explains that marriage is a spiritual and physical bond between a man and a woman as husband and wife to form a happy and eternal household based on the provisions of the Almighty. [4]Registration of every marriage is the same as recording a legal event in a person's life. Therefore, weddings and everything related to them that occurred before Law No. 1 of 1974 came into force and were carried out according to the old laws and regulations are valid.[5]

Marriage registration in the Marriage Law, Law Number 22 of 1946, and PP Number 9 of 1975 which are the Implementing Regulations of the Marriage Law, it can be concluded that even though it is not a condition for the validity of a marriage, marriage registration plays a very determining role. In a marriage, registration is a condition for whether or not the state recognizes a marriage, which has many legal consequences for those concerned.[6]

The Office of Religious Affairs is a government institution with the authority and duty to provide services to the community regarding religious issues. Based on the organizational structure within the Ministry of Religion, Regency and City KUA in the field of Islamic Religious Affairs in all sub-districts in Indonesia. The KUA organizational structure consists of the Head of the KUA, a secretary, and members of Marriage Registrar (VAT) employees. Under VAT, there are Assistant Marriage Registrar Employees (P3N).[7]

Marriage Registration Officers are only tasked with supervising the implementation of marriages so that the marriage takes place according to the provisions of the Islamic religion. The recording employee is determined by an employee with the position of Penghulu, Kadhi, his deputy, or Naib. [8] The Religious Affairs Office's (KUA) main role is the implementation of marriage registration. The KUA has made every effort to ensure that all marriages in its working area can be carried out through registration and by applicable laws.[9]

[3]Ahmad Rofiq, (2000). Islamic Law in Indonesia. Raja Grafindo Persada Jakarta. Pg. 107.

[4]Republic of Indonesia, Article 1 of the Law of the Republic of Indonesia, No. 1 of 1974 concerning Marriage

[5]Moh. Idris Ramulyo, (1996). Islamic Marriage Law: An Analysis of Law no. 1 of 1974 and Compilation of Islamic *Law* Bumi Aksara , Jakarta. Pg. 243.

[6]Jamaluddin and Nanda Amalia, (2016). Aceh Marriage Law Textbook : Unimal Press, Aceh, Pg. 35.

[7]Alimin and Euis Nurlaelawati, (2013). Portrait of Islamic Civil Administration in Indonesia, Jakarta . Orbit Publishing. Jakarta. Pg. 40-41.

[8]Sayuti Talib, (1986). Indonesian Family Law. University of Indonesia (UI-Press), Jakarta Pg. 71.

[9]Alimin, (2013). Portrait of Islamic Civil Administration in Indonesia. Orbit Publishing, Jakarta. Pg. 85-86.

There are several objectives for changing PP Number 47 of 2004 to PP Number 48 of 2014. Among them are:

a. The spirit of creating a KUA that has integrity and is free from gratification;
b. Clarify the finances paid by the community for wedding costs;
c. Accommodate the interests, compensation and appreciation of celebrants who attend weddings outside the office or outside office hours.[10]

The changes stipulated in PP Number 48 of 2014 include the existence of multiple rates imposed on people who are getting married. In PP Number 48 of 2014, it is stated in article 6, namely;

a. Every citizen who carries out a marriage or reconciliation at the District Religious Affairs Office or outside the District Religious Affairs Office is not charged a fee for registering the marriage or reconciliation.
b. If the marriage or reconciliation takes place outside the District Religious Affairs Office, transportation and professional service fees are charged as receipts from the District Religious Affairs Office;
c. Citizens who are economically disadvantaged and disaster victims who carry out marriage or reconciliation outside the District Religious Affairs Office as intended in paragraph (2) may be charged Rp. 0.00 (zero rupiah);
d. Provision further regarding the conditions and procedures for being charged Rp. 0.00 (zero rupiah) to economically disadvantaged citizens and/or disaster victims who carry out marriage or reconciliation outside the District Religious Affairs Office as intended in paragraph (3) regulated by the Minister of Religion Regulation after coordinating with the Minister of Finance;

Provisions in Attachment Number II regarding state revenues from The District Religious Affairs Office was changed to read as follows:

Table I

RECEPTION TYPE	STATE IS NOT A UNIT TAX	TARIFF (Rp.)
II. Acceptance from the District Religious Affairs Office	per marriage or reconciliation event	600,000.00

There is no clear difference in marriage registration costs between marriage registrations carried out within the KUA and outside the KUA and also, with the emergence of cases of alleged gratification carried out by KUA officers, the Ministry of Religion has proposed a revision to PP Number 47 of 2004 by adding multi-tariff regulations for marriage registration services. On 27 June 2014 PP no.

[10]Khoirul Anwar, (2017) PP 48 2014 and PMA 24 2014, Towards a KUA with Integrity. Quoted from the site http://bimasislam.kemenag.go.id .

48 of 2014 as a result of the revision of the previous PP approved by the government. Government Regulation No. 48 of 2014 specifically contains amendments to Government Regulation Number 47 of 2004 concerning Tariffs for Types of Non-Tax State Revenue (PNBP) which apply to the Ministry of Religion. The PP explains the changes regarding Non-Tax State Revenue (PNBP) at the Ministry of Religion, including the fee for registering marriages at the Religious Affairs Office (KUA), which was originally charged at IDR. 30,000.00 per event is waived if you carry out the Marriage Registration Process at the Religious Affairs Office.

However, if the marriage registration process is to be carried out outside the Religious Affairs Office (bedolan), a fee of Rp. 600,000.00 per event. These costs are used for the headman's transportation costs and other administrative matters as a form of revenue from the District Religious Affairs Office. Apart from that, PP no. 48 of 2014 also states the forms of relief provided by the government to economically disadvantaged citizens/disaster victims who intend to register their marriages outside the Religious Affairs Office. This relief is a tariff exemption, which would otherwise be subject to a fee of Rp. 600,000.00 to Rp. 0.00. Regarding this matter, the Minister of Religion will then coordinate with the Minister of Finance in making the Minister of Religion Regulation (PMA).[11]

Departing from the aim of the presence of PP No. 48 of 2014, there is a developing hypothesis, namely, in society that the existence of PP No. 48 of 2014 is more than just that resolve problems within the Ministry of Religion of the Republic of Indonesia. Perhaps it is true that *Lord Action's* proposition states that *"Power tends to corrupt"* or power tends to be misused.[12] PP No. 48 of 2014 provided a breath of reform within the Ministry of Religion in matters of marriage registration. The previous PP, namely PP No. 47 of 2004, regulates that the marriage registration fee has been set at Rp. 30,000, However on The reality in the field is that marriage registration is often charged far more than applicable provision. At the end of 2012, there were irregularities at the KUA, frequent extortion and services that lacked integrity.[13]

Therefore, the author wants to make the KUA in Takalar Regency a research object. The author's interest is based on the geographical location economic and social conditions of the people of Takalar Regency who belong to

[11]Nurun Ala Nur Alifia , Quality of Marriage Registration Services at the Religious Affairs Office (Kua) Sukolilo District, Surabaya. The Research Journal is quoted on the site Jurnalmahasiswa.unesa.ac.id.

[12]Mariam Budiardjo, (2008). Foundations of Political Science. Eternal pledge of independence. Jakarta. Pg. 107.

[13] Indonesian Ministry of Religion, (2013) *Actual Cases of Religious Services in Indonesia* (Jakarta: Indonesian Ministry of Religion Research and Development Agency, 2018), Pg. 15.

the middle and lower economic groups, so it becomes a problem if the wedding costs that must be paid to hold a wedding are large.

2. Research Method

This research is field *research* . qualitative. Qualitative research is used to process data collected through structured interviews. Studying qualitative intends to understand what the phenomenon is about experienced by the research object.[14] While type The research is descriptive qualitative, namely a research procedure to describe behavior, events or certain places in detail and in depth. This qualitative *research* [15]method is often called naturalistic *inquiry* . The researcher provides a narrative that the researcher saw and heard, and then through the process of describing the incident, the researcher compares it with several analyses based on the approach the researcher used. This research was carried out at the Religious Affairs Office (KUA) in several sub-districts in Takalar Regency . The consideration for choosing this location was because the researchers saw that the people of Takalar Regency still adhere closely to culturally constructive behavior, namely they like to give excessive rewards to other people who they feel are providing help or contribution to other people .

3. Results and Discussion

Community Response to PP no. 48 of 2014

The existence of PP no. 48 of 2014 certainly received a response as an implementing object. If we look at the facts about the enactment of law, the main factor influencing a rule's effectiveness is the emergence of public awareness. To bring this awareness, of course it is necessary to carry out socialization first, after that it is considered that legal awareness is present in society (from now on known as legal fiction). Awareness of the law is realized if there are indicators of legal knowledge, understanding of the law, legal attitudes, and legal behavior that complies with the law. Implementation of PP No. 48/2014 there are pros and cons to those who accept this rule, those who don't accept it say that this rule reduces the income of priests in getting married.[16]

The public's response is quite varied; implementing the marriage contract is a very sacred procession in a marriage. This is only done once in a lifetime, making the prospective bride and groom wishing for a smooth, solemn and

[14]Lexi J. Moleong, (2010). Qualitative Research Methodology . Cet. XXVII; Rosdakarya Youth, Bandung: Pg. 6.

[15]Noeng Muhajir, (1989). Qualitative Research Methodology , Rake Sarasin, Yogyakarta. Pg. 12.

[16]Kahruddin (45 years), Head of KUA Mangarabombang, Takalar Regency, *Interview* , Takalar.

comfortable marriage ceremony. This makes the prospective bride and groom prefer to carry out the marriage contract in the mosque or at their respective homes rather than carrying out the marriage contract in the office. The phenomenon of people preferring to carry out marriage contracts outside the office has made the KUA often visit the place where the marriage is being held, either at the bride and groom's house or at the mosque. This causes the operational funds needed by the KUA to swell because they often leave the office. Moreover, for people who carry out weddings, various traditional rituals are their reason for holding weddings outside the KUA office.[17]

People who carry out marriage ceremonies in the office after PP Number 48/2014 issuance incur lower costs considering the cost aspect, which has a large difference compared to outside the office. Generally, people who hold weddings in offices are economically disadvantaged or lower middle class. After PP Number 48/2014 was issued, the tariff for marriage outside the KUA was IDR. 600,000.00 (six hundred thousand) is still considered too heavy for lower middle class families. This is why many people prefer to carry out their marriage contracts in the office. Apart from the cheaper costs, the implementation is also faster because the bride and groom go directly to the KUA office. Another response from the general public regarding the payment flow in the implementation of PP no. 48/2014 states that when making payments at the bank, some people who are far from the deepest areas consider paying through the bank to be troublesome, because they have to go back and forth to the bank and queue. [18] Previously, marriage fees were deposited/entrusted to the Assistant Treasurer at the KUA which was then deposited to the Revenue Treasurer of the Regency/City Ministry of Religion, after PP No. 48/2014 changed to "catin deposited directly" to a bank account in the name of the PNBP Revenue Treasurer of the Central Ministry of Religion. For ordinary people, the old method is still accepted because it is considered easy.

Reasons for Marriage Events in Takalar Regency.

No	Wedding Venue	Reason
1.	At the KUA Office	1. Low cost (Economy), low cost. 2. Fast administration efficiency, time and place.
2.	Outside the office	1. Customary Factors

[17]Irfan Karim (40 years), Head of North Galesong KUA, Takalar Regency, *Interview* , Takalar,

[18]Fahrul (30 years old), prospective bride and groom in South Galesong, Takalar Regency, *Interview* , Takalar.

		2. Facilities and Infrastructure at the KUA Office.

Public response to PP no. 48/2014 based on the table above shows a positive response for those who hold weddings outside the office even though there are still weaknesses such as facilities or KUA offices which are still relatively small, apart from that, the habit factor of people asking for help from third parties makes people hold weddings outside the office and wedding rituals that still exist in society. Meanwhile, people who hold weddings at the KUA office argue that they are happy to carry out weddings at low cost or even free, as well as because the administration process is fast.

Effectiveness of Government Regulation no. 48 of 2014 regarding Marriage Fees in Takalar Regency

Compliance with the law as an important indicator of the effectiveness of law application, according to HC Kalman, is of three types, namely:

a. Obedience that is *compliance* , that is, if someone obeys a rule only because he is afraid of being punished;
b. *Identification* obedience , namely if someone obeys a rule of law, only because they are afraid that their good relationship with someone will be damaged;
c. Obedience that is *internalization in nature* , that is, if someone obeys a rule, truly because he feels that the rule is by the intrinsic values he adheres to.[19]

The effectiveness of the law in this case the application of PP No. 48/2014 means that people actually act in accordance with legal norms as they must act, that these norms are actually implemented and obeyed. Effectiveness is the actual quality of people's actions, and different from what users of the language seem to imply is the quality of the law itself. The statement that the law is effective only means that people's actions are truly in accordance with legal norms. So, legal effectiveness is a process that aims to ensure that the law applies effectively. [20]To determine the effectiveness of implementing PP No. 48 of 2014 on Marriage Costs in Takalar Regency, it is measured at least on three indicators, namely legal substance, legal structure and legal culture. This indicator is measured by taking the location at KUA Takalar Regency referring to the implementation of PP No. 48/2014.

[19]Achamd Ali, (1998) Exploring Empirical Studies on Law. Yarsif Jakarta. Pg. 193.

[20]Hans Kelsen, (2013). General Theory of Law and State, translated by Rasisul Muttaqien. Nusa Media, Bandung. Pg. 53-54 .

Government Regulation Number 48 of 2014, which regulates Non-Tax State Income through wedding fees, is actually a regulation used to eliminate doubts about the Religious Affairs Office carrying out extortion on prospective bride and groom couples who carry out the process of registering their marriage at that office.

As explained in the previous chapter, the PP explains any changes regarding Non-Tax State Revenue (PNBP) at the Ministry of Religion, including the fee for registering marriages at the Office of Religious Affairs (KUA), which was originally charged at IDR. 30,000.00 per event will be waived if you carry out the Marriage Registration Process at the Religious Affairs Office. Furthermore, if the marriage registration process is to be carried out outside the Religious Affairs Office, a fee of Rp. 600,000.00 per event. This fee is used for the headman's transportation costs and other administrative matters as a form of revenue from the District Religious Affairs Office.

In PP no. 48 of 2014, the substance of the PP basically stipulates that marriage registration and reconciliation fees are free or no fee at all, however, if you carry out the marriage outside the KUA and outside working hours, a fee of IDR 600,000 is charged. The PP also stipulates that those who cannot afford it/disaster victims who carry out a marriage or reconciliation outside the Office of Religious Affairs are free of charge. Even though it has succeeded in reducing the number of extortions carried out by unscrupulous officials, the presence of PP is still deemed impractical, because this policy requires catin to queue at the bank, especially for catin who live far from banking offices, besides that they cannot entrust the costs incurred to KUA employees. The presence of PP no. 48 of 2014 aims to eliminate harm in the form of additional costs for catin and to provide benefits in the form of ease of administration processes.

A government policy is considered effective if the implementers, who consist of a legal structure that is subject to the rules or procedures that have been outlined, act based on what has been previously determined. Therefore, the successful implementation of PP no. 48 of 2014 is determined by the extent of the role of the Penghulu and instructors as well as all KUA stakeholders in Takalar Regency in informing the appropriate cost criteria and procedures. which have been regulated in law.

The efforts made by the KUA in Takalar Regency are based on the results of interviews with several KUA heads to optimize socialization despite the lack of response from the identification *type community* . The reason is because of the customary rules which are believed to involve *the anrangguru* to marry the catin, marriages carried out directly by *the anrangguru* are believed to have a blessing

effect. [21]So, there is an excess in the fees given by the priest. [22]Apart from that, KUA stakeholders such as headmen and religious counselors continue to supervise when marriage events occur, to ensure that the marriage process takes place even though we cannot withstand the additional costs that the community provides to the priest . Even for additional costs charged by priests, we often give verbal warnings, but we also cannot use coercive measures because, structurally, priests are not part of our subordinates. [23] In order to socialize marriage costs, we use counselors to socialize with villages if there are activities carried out by village officials. We hope that this form of collaboration with villages will be able to provide awareness to the community. [24]So far, the role of stakeholders in KUA throughout Takalar Regency has been optimized so that it is known to the public in all strata and places.

In practice, sometimes the headman, even though he comes as a supervisor and as a witness, is also usually represented by the guardian of the woman concerned to marry the woman he is guardian to. Sometimes the headman also acts as the guardian of the prospective bride and groom in cases where it is difficult to reach or the guardian of the lineage of the bride and groom in question is still being determined.[25]

In conditions like this, the headman sometimes takes the opportunity to convey the rules of PP no. 48/2014 regarding wedding costs, sometimes the celebrant also conveys marriage advice. Socialization of PP no. 48/2014 is maximized to be conveyed to the public, apart from showing it in the form of service during working hours at the office when the prospective bride and groom take care of registering their marriage, but also conveying it to the public through various forms of outreach, such as large pamphlets displayed at the KUA Office and at wedding events as well as traditional events related to weddings.[26]

Although the additional costs found in the field are predominantly caused not by the party providing the marriage registration service, namely the KUA or PPN, but by a third party originating from the local Imam and supported by the desire of the community to entrust their affairs to a third party. The potential for irregularities can also occur among KUA officers, this is because there are still opportunities in implementing the regulations. The issuance of PP No.

[21]Kahruddin (45 years), Head of KUA Mangarabombang Takalar Regency, *Interview* , Takalar,
[22]Irfan Karim (40 years), Head of North Galesong KUA, Takalar Regency, *Interview* , Takalar,
[23]Kahruddin (45 years), Head of KUA Mangarabombang Takalar Regency, *Interview* , Takalar,
[24]Kahruddin (45 years), Head of KUA Mangarabombang Takalar Regency, *Interview* , Takalar,
[25]Sayuti Talib, (2009). Indonesian Family Law. University of Indonesia-Press, Jakarta. Pg. 71
[26]Irfan Karim (40 years), Head of North Galesong KUA, Takalar Regency, *Interview* , Takalar.

48/2014 followed by the issuance of PMA No. 24/2014 still leaves problems, because it is burdensome and complex for officers in the field.

The method for receiving PNBP, which was previously deposited/entrusted through the Assistant Treasurer at the KUA, which was then deposited to the Revenue Treasurer of the Regency/Municipal Ministry of Religion, was changed to "deposited directly" into a bank account in the name of the PNBP Reception Treasurer of the Central Ministry of Religion, causing the principal's transport costs to be incurred. This is because The allocation of transport costs for officers has yet to be reduced for an unknown period. The process should be shorter regarding the disbursement of their rights when their obligations have been fulfilled, so it is appropriate to immediately pay attention to their requests. So far, the headmen, as technical implementers of marriages in the field, have adapted to these new rules and rejected various "gratifications" from the community. So that to carry out their duties still depends on the personality concerned; if their faith is strong, they can hold it, if not then they can ask the prospective bridesmaid even though it is not explicit. This regulation needs to be considered, considering that getting married in one day can reach 8-10 wedding events.[27]

In PMA Number 24 of 2014, the use of PNBP is stated in Article 11 paragraph (1). PNBP NR fees are used to finance marriage registration and reconciliation services which include:

a. Transport and professional services for headmen;
b. Assistant Marriage Registrar;
c. NR Fee PNBP Manager;
d. Premarital courses; And
e. Supervision of marriage and reconciliation administration

One of the posts used is PNBP from wedding expenses based on PP No. 48/2014, which is for assistant marriage registrar employees or P3N. P3N's task is to help manage the administrative requirements for prospective brides and grooms who will carry out marriages. Every community that carries out marriages generally goes through P3N.

At the beginning of its existence, the implementation of marriages which assisted in the implementation of marriages, especially within the sub-district area, was the Assistant Marriage Registrar (P3N). The prospective bride and groom who will carry out the marriage usually register themselves first with the sub-district P3N. Because many ordinary people don't know what requirements are needed to carry out a marriage, so they ask P3N for help.[28]

[27]Irfan Karim (40 years), Head of North Galesong KUA, Takalar Regency, *Interview*, Takalar,
[28]Kahruddin (45 years), Head of KUA Mangarabombang Takalar Regency, *Interview* , Takalar,

However, since the role of P3N was revoked in 2018, the community asked for help from a third party, namely the local Imam who was previously P3N. Because people's habits are like that, this has become a habit. The important thing is that the process has been helped and my marriage can run smoothly.[29]

Even though the KUA as the one subject to the stigmatization of gratification has disappeared because there are no longer any individuals from the KUA asking for additional fees from the bride and groom, this behavior continues as a habit of people who want smooth administrative procedures. In fact, according to Mr. Kahruddin, the amount of additional fees from the community to third parties varies according to their capabilities, some give 400 thousand, others up to 1.2 million. The desire to provide additional costs so that wedding administration becomes simpler and faster.[30]

Although from the substantive aspect of the law, it really helps the efficiency of the administration of marriage registration, especially the procedure for paying wedding fees. However, the implementation in PP no. 48 and the provisions that must be implemented are still very low. According to Mr. Irfan Karim, public awareness of implementing this PP is still influenced by the public's habit of asking for help from third parties, which causes additional costs outside the regulations of PP No. 48. [31] He continued, even though the provisions of PP no. 48 all wedding costs have been included for all arrangement items, including paperwork and transportation costs for the officiant who is getting married.[32]

Implementation of PP no. 48 of 2014 is still less effective because there are still prospective brides and grooms who incur additional costs to third parties beyond the existing costs even though they have been notified by authorized parties such as the head of the KUA or Penghulu or counselors and the KUA who handles the wedding administration process. The prospective bride and groom's desire to pay more is motivated by several reasons, namely:

a) Not aware of the existence of PP No. 48

Since the appearance of PP no. 48/2014, there are still some bridal parties who do not know about the position and application of PP No. 48, not not knowing about its existence or not but not knowing its substance. In general, most of the people who don't know are people who are far from the sub-district religious affairs office territorially and are less accessible to the socialization of PP No. 48. Therefore, many bridal parties have the courage to ask the KUA directly about the size and administration process

[29]Sri Rezki (27 years), prospective bride in the district. Galesong, Takalar District. *Interview* .
[30]Kahruddin (45 years), Head of KUA Mangarabombang Takalar Regency, *Interview* , Takalar,
[31]Kahruddin (45 years), Head of KUA Mangarabombang, Takalar Regency, *Interview* , Takalar,.
[32]Kahruddin (45 years), Head of KUA Mangarabombang, Takalar Regency, *Interview* , Takalar,.

of the wedding. Kahruddin explained that there were some people who questioned the actual cost of a wedding, we explained that if you took care of it yourself it would only be 600 thousand.[33]

b) Third Party Use

For this reason, several bridal parties know about the existence of PP No. 48. However, they don't want to deal with KUA administration, so they use third parties, and some prospective brides and grooms are even afraid of facing the administration process at the Religious Affairs Office. For the first mentioned, many people want to avoid experiencing long and tiring administrative matters, so they use a third party to help them.[34]

Meanwhile, for the second reason, many people use the services of local priests because they feel uncomfortable because it is customary to hand over marriage matters to the local priest whom they call *anrangurutta*`. Including the administration of the wedding, it is also handled by the third party until the wedding.[35]

Based on the author's observations and interview results, the characteristics of legal compliance for the effectiveness of PP No. 48/2014 in Takalar Regency shows compliance that is *identification in nature* , in the people of Takalar Regency they use a third party whose position is *anranggurutta*` due to the high sense of respect and position they have in society so that someone obeys a rule of law, just because they are afraid of having a good relationship with someone. become damaged. This is because the community believes that they will be married by *an anrangurutta*` who is a priest who helps the community in the marriage process because it is believed and considered a long-standing custom in that place.[36]

However, not all societies are of this type, some societies still comply with internalization laws , that is, society really does so because they feel that the rules are in accordance with the intrinsic values they adhere to. One of the factors that drives this attitude is the awareness gained from aspects of education obtained or socialization obtained from the Office of Religious Affairs regarding the regulations in PP No. 48/2014.

The facts on the ground speak for themselves, although the regulations in PP No. 48 / 2014 are clear regarding marriage fees, these fees only apply to the KUA. Meanwhile, before going to the KUA, the marriage procedure must involve other parties, namely an introduction

[33]Irfan Karim (40 years), Head of North Galesong KUA, Takalar Regency, *Interview* , Takalar,
[34]Kahruddin (45 years), Head of KUA Mangarabombang, Takalar Regency, *Interview* , Takalar,.
[35]Irfan Karim (40 years), Head of North Galesong KUA, Takalar Regency, *Interview* , Takalar,.
[36]Kahruddin (45 years), Head of KUA Mangarabombang Takalar Regency, *Interview* , Takalar,

from the RT, RW, up to the village/sub-district level, and in certain cases, up to the sub-district level and up to traditional officials. As stated by Mr. Kaharuddin, the community asked the local priest for help to take care of the wedding process and that's where the wedding costs add up. At least the additional cost is for 4 people, namely the village man, witnessed 2 people and got them married. Sometimes in traditional traditions like catin baths also incur additional costs.

Looking at the use of third parties, both sociologically and anthropologically, it is still very dominant and even seems hegemonic and habitually the community accepts additional costs as a thank you, there are even informants who expressly say that third parties play a more important role in helping and taking care of all administrative preparations and even customs. the end of the marriage, and specifically, more rights are given to third parties because they are non-civil servants. Although not at all levels of society, this habit is commonplace in society, especially in Takalar Regency, which is thick with customs.

The practice of giving additional fees to third parties eliminates the spirit of the implementation of PP No. 48/2014 in the field. There are times when there is no conflict between legal certainty and justice, this is because the conception of justice is an abstract formula, while legal certainty is a procedure. which has been determined normatively. Therefore, a policy or action that is not fully based on law is something that can be justified as long as the policy or action is consistent with the values of justice.

Analysis of the Implications of Implementing Government Regulation no. 48 of 2014 regarding Marriage Fees in Takalar Regency

Based on his previous explanation, there were three typical societies after the emergence of PP No. 48 of 2014 are:

a. People who know and implement PP no. 48/2014
b. People who know and do not implement PP no. 48/2014
c. People who don't know PP no. 48/2014.

People who know and implement PP no. 48/2014 are people who receive socialization regarding these rules so that when they take care of the administration of their marriage registration. This public awareness means that KUA officers no longer have contact with money from the public. With the mechanism in the PP, people can pay directly to the designated banks, especially for people who hold weddings outside the KUA. In this way, it can also minimize financial irregularities. People who manage the administrative

process of registering marriages at the KUA themselves know these rules because the process is directed directly by KUA officers.[37]

Meanwhile, the majority of prospective brides and grooms who know and do not implement the PP are due to the community culture, which requires a third party from respected community figures around them. Apart from that, areas that are far from the office cause prospective brides and grooms to hand over their affairs to third parties and consider payments via banks to be troublesome, because they have to go back and forth to the bank and queue.[38]

Typical people who do not know these rules are the majority of people in their environment who lack education, so knowledge about the latest news or issues is not responded to and is not known. Based on educational demographics in Takalar Regency, the highest number of elementary schools and equivalents is in the North Polombangkeng sub-district, namely 16.33% of the total number of elementary schools and equivalents in the Regency, for the SLTP and MTs levels the largest is in the Mappakasunggu sub-district, namely 21.33%, for SMA, SMK and MA are the largest in Pattallassang sub-district, amounting to 31.71% of the total SMA and equivalent in Takalar district. [39]Apart from that, obstacles in carrying out socialization from the KUA cause the public not to know about the PP regulations. According to Mr. Kahruddin's explanation, the reason for the lack of socialization of PP No. 48/2014 is the number of lack of penghulu.[40]

People who take matters into their own hands with the KUA will have a positive impact on the implementation of PP No. 48/2014 because it no longer incurs additional costs. Meanwhile, for people who use third parties because they do not want to be involved with bureaucratic and administrative processes and entrusting it to the local Imam causes people to incur additional costs. So from this case, to see the legal consequences, other legal instruments are needed that support the implementation of PP No. 48 of 2014.

Regarding law enforcers, the application of PP No. 48/2014 has an impact on reducing acts of gratification and improving services. In 2012, the stigma of KUA as an institution that commits extortion slowly disappeared, thereby changing *the mindset of* KUA employees, prioritizing service-oriented performance and not money. In the end, it can raise the image of KUA because

[37]Fahrul (30 years old), prospective bride and groom in South Galesong, Takalar Regency, *Interview* , Takalar,

[38]Fahrul (30 years old), prospective bride and groom in South Galesong, Takalar Regency, *Interview* , Takalar.

[39]Takalar Regency Education Office, *Statistical Data* (Takalar: PPSP Takalar Regency, 2017), Pg. 48.

[40]Kahruddin (45 years), Head of KUA Mangarabombang Takalar Regency, *Interview* , Takalar, 20 September 2019.

people will remember KUA for its excellent service. The change in stigma for KUA leaders who often carry out gratuities is slowly disappearing.

Apart from that, the practice of additional fees also arises from other officials, because there is a role from the village or sub-district, also the sub-district authorities and even some traditional officials who carry out certain rituals who carry out deviant practices regarding marriage fees. This means that marriage issues are not only the domain of the Ministry of Religion, in this case the Office of Religious Affairs. So the efforts of KUA officers to eliminate additional costs for sociological reasons, which are present in society as a whole, are hampered by those who practice extortion, which is not part of the KUA structure. Mr Kahruddin said:

" We often reprimand additional costs charged by the priest, but we also cannot use force because structurally the priest is not part of our subordinates. "[41]

Meanwhile, from the aspect of administrative services, there are no reports from the public regarding the quality of procedural services through payments at the bank. According to one informant, this adds to the long list of management because it involves two institutions, namely the KUA, which carries out the records, and the banking sector, which deposits the payments.[42] Meanwhile, from the aspect of transparency, the existence of a mechanism involving banking causes the level of accountability and transparency in budget use to become strict, KUA officers cannot carry out practices that lead to gratification.[43]

4. Conclusion

The presence of PP no. 48 of 2014 showed a positive response for them; the response was categorized based on the place of implementation. Implementation of Government Regulation no. 48 of 2014 regarding Marriage Fees in Takalar Regency is considered less effective; this can be seen from the substance of the law, which still has problems regarding the involvement of several parties and the nominal difference in marriage fees, law enforcement which is still lacking and the public response which still uses third parties to take care of it. administration , for society, there are three typical societies after the emergence

[41]Kahruddin (45 years), Head of KUA Mangarabombang Takalar Regency, *Interview* , Takalar, 20 September 2019.

[42]Firdaus (28 years), Prospective Groom in Pattallassang District, District. Takalar. *Interview.* Takalar, 20 September 2019.

[43]Kahruddin (45 years), Head of KUA Mangarabombang Takalar Regency, *Interview* , Takalar, 20 September 2019.

of PP No. 48 of 2014 are: People who know and implement it, people who know and don't implement it, people who don't know PP No. 48/2014.

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