

THE IMPLEMENTATION OF REGULATION OF THE MINISTER OF RELIGIOUS AFFAIRS OF THE REPUBLIC OF INDONESIA NUMBER 12 YEAR 2016 REGARDING THE MANAGEMENT OF NON-TAX STATE REVENUES ON MARRIAGE FEE OR RECONCILIATION OUTSIDE THE DISTRICT OFFICE OF RELIGIOUS AFFAIRS AT THE DISTRICT OFFICES OF RELIGIOUS AFFAIRS IN BENGKULU CITY

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ABSTRACT

One of the sources of non-tax state revenues from the District Office of Religious Affairs comes from the marriage fees that are carried out outside the District Office of Religious Affairs, as stipulated in the Regulation of the Minister of Religious Affairs of the Republic of Indonesia Number 12 Year 2016. This Regulation of the Minister of Religious Affairs is applied in all District Offices of Religious Affairs in every City or Regency in Indonesia. The formulations of the problem investigated in this study were: (1) How was the Implementation of the Regulation of the Minister of Religious Affairs of the Republic of Indonesia Number 12 of 2016 concerning the Management of Non-Tax State Revenues on Marriage Fees or Reconciliation Outside the District Office of Religious Affairs in the District Offices of Religious Affairs in Bengkulu City?; (2) Was the marriage cost outside the District Office of Religious Affairs paid by the bride and groom outside the provisions of the Regulation of the Minister of Religious Affairs of the Republic of Indonesia Number 12 year 2016 concerning the Management of Non-Tax State Revenues on Marriage Fees or Reconciliation Outside the District Office of Religious Affairs can be classified as gratification acts y as regulated in Law of the Republic of Indonesia Number 20 year 2001 concerning Corruption Crimes?. The research method used to address these problems was the empirical juridical research method. The results of this study indicated that: (1) The regulation of the Minister of Religious Affairs Number 12 year 2016 concerning the Management of Non-Tax State Revenues on Marriage Fee and/or Reconciliation Outside the District Office of Religious Affairs, has been implemented at the District Offices of Religious Affairs of Bengkulu City, namely, in terms of the provisions for marriage fees, deposits and receipts, disbursements, uses and reporting. (2) Marriage Fees or Reconciliation Outside the District Office of Religious Affairs, especially in the case of the Headman, or the Head of the District Office of Religious Affairs, or Officers who received money when carrying out services for the implementation of marriage contract counseling outside the District Office of Religious Affairs, cannot be classified as gratification acts as regulated in the Law of the Republic of Indonesia Number 20 Year 2001 regarding Corruption Crime.

Keywords: Implementation, Regulation of Minister of Religious Affairs, Non-tax State Revenue on Marriage Fee outside the District Office of Religious Affairs

A. INTRODUCTION

1. Background of the Research

State revenue is the right of the central government which is recognized as adding value to the country's net worth.

This state revenues consist of grant revenue, tax revenue, and non-tax state revenue. Based on the three forms of state revenue, non-tax state revenue is one of the revenues that gives income to state revenue, excluding tax revenue.¹

Non-tax state revenue is all income received by the state not through taxation. All that is received by the state not through taxation is called non-tax state revenue.² This source or object of revenue of non-tax state revenue is regulated in Article 4 paragraph (1) of the Law of the Republic of Indonesia Number 9 of 2018 concerning Non-Tax State Revenue, which states that:

Non-Tax State Revenue objects as referred to in Article 3 include:

- a. utilization of natural resources;
- b. service;

- c. management of separated state assets;
- d. management of state property;
- e. fund management;
- f. other state rights.

Of all the objects of non-tax state revenue above, managed by the Ministry of Religious Affairs, are classified as *other state rights* or *point (f)*, as stipulated in Article 1 paragraph (1) of Government Regulation of the Republic of Indonesia Number 19 of 2015 concerning Types and Rates of Types of Non-Tax State Revenues Applicable to the Ministry of Religious Affairs, include:

"Types of Non-Tax State Revenues applicable to the Ministry of Religious Affairs include activities originating from:

- a. State Religious College;
- b. District Office of Religious Affairs."

Non-tax state revenue originating from the District Office of Religious Affairs, one of the sources comes from the marriage cost carried out outside the District Office of Religious Affairs, as stipulated in the Regulation of the Minister of Religious Affairs of the Republic of Indonesia Number 12 of 2016 concerning Non-Tax State Revenue of Marriage Fees or Reconciliation Outside the District

¹ Nurmandi, *Wacana Pembangunan Dalam Negara Demokrasi*. PT Rinneka Cipta, Jakarta, 2009, p.23.

² Markus, Muda, *Perpajakan Indonesia Suatu Pengantar*, PT Gramedia Pustaka Utama, Jakarta, 2005, p.56.

Office of Religious Affairs, that fees to be paid, if the marriage was done at the District Office of Religious Affairs, on working days and hours, then there was no fee or cost for Rp.0, whereas if the marriage was done outside the District Office of Religious Affairs, outside of working days and hours, then there was a fee of Rp.600,000.-.

For marriages outside the District Office of Religious Affairs, outside the working days and hours, the bride and groom can deposit wedding fees to the state treasury at the perception bank/post, a proof of state revenue will be issued. If there is no direct deposit service access to the state treasury at the perception bank/post, marriage fees can be deposited into the treasurer account, a deposit or transfer receipt will be issued. If deposit cannot be made through the treasurer of receipt account, the cost of the marriage can be deposited through the deposit receiver officer, then a receipt will be issued in the form of a receipt or payment of the wedding fee received from the bride and groom.³

This Regulation of the Minister of Religious Affairs, applied throughout the District Office of Religious Affairs, in every

city or district in Indonesia, including in the District Office of Religious Affairs in the City of Bengkulu.

Bengkulu City consists of 9 District Offices of Religious Affairs namely, District Offices of Religious Affairs (known as *KUA* in Indonesia abbreviation) of Kampung Melayu, *KUA* of Ratu Samban District, *KUA* of Singaran Pati District, *KUA* of Ratu Agung District, *KUA* of Sungai Serut District, *KUA* of Gading Cempaka District, *KUA* of Teluk Segara District, *KUA* of Muara Bangkahulu District, and *KUA* of Selebar District.⁴

The cost of a marriage outside the District *KUA* is Rp600,000 is used for organizing programs and activities of Islamic community guidance in the framework of marriage services, which includes transportation financing services for marriage counseling outside the office, honorarium for marriage counseling services outside the office, Non-Tax State Revenue operator's honorarium for wedding fees, Non-Tax State Revenue *PPS* honorarium for marriage fees, premarital courses, administrative supervision in

³ Rizky Putri, *Kualitas Pelayanan Pelaksanaan Pencatatan Nikah*, Bina Cipta, Yogyakarta, 2012, p.37.

⁴ Abbas Syarifuddin, "Pengelolaan Penerimaan Negara Bukan Pajak Atas Biaya Nikah Atau Rujuk di Luar Kantor Urusan Agama Kecamatan di Kota Bengkulu", downloaded on the 1st of May 2019 from <https://pengelolaan-penerimaan-negara-bukan-pajak-atas-biaya-nikah-atau-rujuk-diluar-kantor-urusan-agama-kecamatan-di-kota-bengkulu>.

the management of Non-Tax State Revenue marriage, improving the quality of Human Resources (HR) for marriage services, and investments related to activities in the field of marriage.⁵

Based on the description above, it is clear that the cost of the marriage has been determined, and the purpose of its use is clear, so there are no more charges outside of these provisions. This happens because, previously there were many of the Marriage Registrar who received or requested from the bride and groom additional fees outside the administrative fees. If additional collections occur, it is questionable whether the employee or the party concerned can be classified as gratuity. Because, as written in Article 12 C paragraph (1) and (2), Law of the Republic of Indonesia Number 20 Year 2001 concerning Corruption, that any gratuity obtained by a Civil Servant or state organizer is considered a bribe, but the same provisions are not applies if the recipient reports the gratification he received to the Corruption Eradication Commission (known as

KPK in Indonesian abbreviation) which must be done no later than 30 (thirty) working days from the date the gratification was received. The problem is that today people who give money or other things as a sign of gratitude are very entrenched. In this case, the employee or party who receives it should be firm to refuse. But in reality, there are still Marriage Registration Employees who receive the money or gifts.

Seeing this, the researcher felt the need or was challenged to conduct a study about the Implementation of the Regulation of the Minister of Religious Affairs of the Republic of Indonesia Number 12 Year 2016 Regarding Management of Non-Tax State Revenues on Marriage Fees or Reconciliation Outside of District Office of Religious Affairs in the District Offices of Religious Affairs in Bengkulu City. In addition, this study also intended to find out whether the cost of marriage outside the District Office of Religious Affairs provided by the bride and groom outside the provisions of the Regulation of the Minister of Religious Affairs of the Republic of Indonesia Number 12 of 2016 was classified as gratification as

⁵ Sarjudin, *Pengaturan Pelaksanaan Pengelolaan Biaya Nikah di Indonesia*, Kencana, Jakarta, 2008, p. 73-74.

regulated in Law of the Republic of Indonesia Number 20 of 2001 about Corruption Crimes.

Based on the background above, the researchers felt interested in raising the issue as the preparation of scientific papers in the form of a thesis entitled "The Implementation of Regulation of The Minister Of Religious Affairs Of The Republic Of Indonesia Number 12 Year 2016 Regarding The Management Of Non-Tax State Revenues On Marriage Cost Or Reconciliation Outside The District Office Of Religious Affairs At The District Offices Of Religious Affairs In Bengkulu City".

2. Identification of Problems

Based on the background described above, the problems in this study were:

- 1) How was the Implementation of the Regulation of the Minister of Religious Affairs of the Republic of Indonesia Number 12 of 2016 concerning the Management of Non-Tax State Revenues on Marriage Fees or Reconciliation outside the District Office of Religious Affairs in the District Offices of Religious Affairs in Bengkulu City?

- 2) Whether the cost of marriage and / or referral outside the District Religious Affairs Office provided by the bride and groom outside the provisions of the Minister of Religious Affairs Regulation of the Republic of Indonesia Number 12 of 2016 can be classified as gratification as regulated in Law of the Republic of Indonesia Number 20 of 2001 concerning Acts Criminal Corruption.

B. RESEARCH METHODS

1. Research Type

Legal research generally has a normative juridical type and an empirical juridical type.⁶ This legal research used an empirical juridical approach.

An empirical juridical approach is an approach by looking at legal realities in the community, looking at legal aspects in social interactions within the community, and functioning as a support to identify, and clarify the findings of non-legal materials for the purposes of legal research or writing.⁷

In addition to the empirical juridical approach, this study also used a statute approach.

⁶ Zainudin Ali, *Metode Penelitian Hukum*, PT Sinar Grafika, Jakarta, 2014, p 105.

⁷ *Ibid*, p.105.

Statute approach is an approach that is carried out by examining all the laws and regulations relating to the legal issues being handled. For research for practical activities, this approach will open up opportunities for researchers to learn whether there is consistency and suitability between one law and other laws, between laws and the Constitution, between regulations and laws. The results of the study are an argument for solving the legal problem at hand.⁸

2. Research Design

The research design in this study was included in the descriptive research category.

Descriptive research is research that aims to describe something in a particular area, and at a certain time. Usually in this study, researchers have gotten or have a picture which is preliminary data about the problem to be studied.⁹

3. Research Location

The research locations in this study were all of the District Offices of Religious Affairs in Bengkulu City.

⁸ Syamsudin, *Operasionalisasi Penelitian Hukum*, PT Raja Grafindo Persada, Jakarta, 2007, p.58.

⁹ Bambang Waluyo, *Penelitian Hukum Dalam Praktik*, PT Sinar Grafika, Jakarta, 2008, p.8.

4. Population and Sample

a. Population

The population is a whole or a set of objects with the same characteristics. The population can be a set of people, objects (life or death), events, cases, time or place, with the same nature or characteristics.¹⁰ The population in this study were all heads of the District Religious Affairs Office in Bengkulu City, all District Marriage Registrar of Religious Affairs Offices in Bengkulu City, all registered brides who were married outside at the District Religious Affairs Office in Bengkulu City.

b. Samples

Samples are subsets of or part of the population.¹¹ In a study, observations were generally made not to the population, but rather to samples. Determination of the sample in this study using purposive or judgmental sampling techniques, namely, determining the sample based on consideration or subjective research from researchers, so in

¹⁰Bambang Sunggono, *Metodologi Penelitian Hukum*, King Grafindo Persada, Jakarta, 2015, p. 118.

¹¹Ibid, p. 119.

this case, the researchers determine which respondents are considered to represent the population¹² Based on the description above, then the sample in this study, namely, 5 Heads of District Religious Affairs Office in Bengkulu City, 5 heads of District Marriage Registrar of Religious Affairs Offices in Bengkulu City, 5 registered brides who were married outside at the District Religious Affairs Office in Bengkulu City.

5. Data Sources

Data sources are subjects where data can be obtained.¹³ Sources of data in this study consisted of primary data and secondary data.

a. Primary data

Primary data is data obtained directly from the first source, namely, the behavior of citizens, through research.¹⁴ The purpose of this primary data collection is to obtain the

data in the form of information or explanation regarding the Implementation of the Regulation of the Minister of Religion of the Republic of Indonesia Number 12 of 2016 concerning State Non-Tax Revenue at the National Level for Marriage Fees or Referring Outside the Office of Religious Affairs in the sub-Districts Religious Affairs Office of Bengkulu City.

b. Secondary Data

Secondary data is data that includes official documents, books, research results in the form of reports, and so on.¹⁵

6. Technique Collection Data

a. Primary Data Collection

Primary data collection techniques in this study, using interviews. "interview is a method used to obtain verbal information to achieve certain goals."¹⁶

The Interviews conducted were structured, namely a direct interview with the respondent, which has previously been prepared

¹²Burhan Ashofa, *Metode Penelitian Hukum*, PT Rinneka Cipta, Jakarta, 2007, p. 91.

¹³Suhaimi Arikunto, *Prosedur Penelitian Suatu Pendekatan Praktik*, PT Rinneka Cipta, Jakarta, p. 172.

¹⁴Soerjono Soekanto, *Pengantar Penelitian Hukum*, UI Press, Jakarta, 1986, p. 12.

¹⁵Amirudin and Zainal Asikin, *Pengantar Metode Penelitian Hukum*, King Grafindo Persada, Jakarta, 2013, p. 30.

¹⁶Burhan Ashofa, *op.cit.*, p. 95.

questions that will be asked as guidelines, but it has a possibility of variations of other questions according to the existing developments during the interview.¹⁷

b. Secondary Data Collection

Secondary data collection techniques in this study use document studies of legal materials that are relevant to the research problem.

7. Data Processing Techniques

The data that has been obtained will be processed through Data Editing.

Data Editing is a data processing technique that is done by checking or examining the data obtained to ensure whether it can be justified in accordance with reality. At the editing stage, the data is selected and checked again to find out whether the data is complete or not. At this stage the erroneous data is corrected, added, and

completed the missing data.¹⁸

8. Data Analysis

"Data analysis (analyzing) is the process of describing data in the form of good and right sentences."¹⁹ The analytical method used in this thesis research is a qualitative analysis method.

C. RESULTS AND DISCUSSION

1. How is the Implementation of Ministry of Religious Affairs Regulation of the Republic of Indonesia Number 12 of 2016 concerning State Non-Tax Revenue at the National Level for Marriage Fees or Referring outside the Office of Religious Affairs in the Sub-Districts Religious Affairs Office of Bengkulu City

The Office of Districts Religious Affairs of Bengkulu City has implemented Regulation of Ministry of Religious Affairs of the Republic of Indonesia Number 12 of 2016 concerning State Non-Tax Revenue at the National Level for Marriage

¹⁷ *ibid*, p. 36.

¹⁸ Ronny Hanitidjo Soemitro, *op.cit.*, P. 64.

¹⁹ *Ibid*, p. 59.

Fees or Referring outside the Office of Sub-Districts Religious Affairs, this can be seen from the availability of implementer of management of State Non-Tax Revenue at the National Level for Marriage Fees or Referring outside the Office of Sub-Districts Religious Affairs, namely, the Head of District Religious Affairs Office as the person in charge and the Registrar of Marriage as the executor of administration, as well as the management of State Non-Tax Revenue at the National Level for Marriage Fees or Referring outside the Office of Sub-Districts Religious Affairs, in terms of the provisions on marriage fees, the procedure for depositing and receiving, administering, disbursing, using, and reporting at the Religious Affairs Office in Selebar District, it has been carried out under Ministry of Religious Affairs Regulation of the Republic of Indonesia Number 12 of 2016 concerning Management of State Non-Tax Revenue at the National Level for Marriage Fees or Referring

outside the Office of Districts Religious Affairs, and also implemented based on the Decree of the Director General of Islamic Community Guidance DJ. III/600 of 2016 concerning Implementation Guidelines for Management of State Non-Tax Revenue at the National Level for Marriage Fees or Referring outside the Office of Districts Religious Affairs.

2. Whether the cost of marriage and/or Referring outside the Office of Sub-Districts Religious Affairs provided by the brides and groom outside the provisions of the Ministry of Religious Affairs Regulation of the Republic of Indonesia Number 12 of 2016 can be classified as gratification as regulated in the Law of the Republic of Indonesia Number 20 of 2001 concerning Acts Criminal Corruption

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of State Non-Tax Revenue at the National Level for Marriage Fees or Referring outside the Office of Sub-Districts Religious Affairs, especially in the case of the Headman, or Head of the District Religious Affairs Office, or Officers who receive money when conducting guidance services a marriage contract outside the Office of District of Religious Affairs, cannot be classified as an act of gratification as regulated in the Law of the Republic of Indonesia Number 20 of 2001 concerning Corruption, due to:

- 1) Giving money is a culture in our society because it already feels helped and sometimes the gift is not only money but food like wrapped cakes;
- 2) The giving money is carried out without specific purposes, especially related to the implementation of marriage service guidance services outside the District Religious Affairs Office later;

- 3) The motive for giving money is based more on sincerity or as an expression of gratitude for helping the process of the marriage ceremony so that it can run smoothly.

D. CLOSING

1. Conclusion

- 1) Ministry of Religious Affairs Regulation Number 12 of 2016 concerning Management of State Non-Tax Revenue at the National Level for Marriage Fees or Referring outside the Districts Office of Religious Affairs in Bengkulu City in terms of the provisions of the cost of marriage, deposit and receive, disbursing, use, and report of non-tax revenue at State Non-Tax Revenue at the National Level for Marriage Fees at the Districts Office of Religious Affairs.
- 2) Marriage Fees or Reconciliation Outside the Districts Office of Religious Affairs, especially in the case of the Headman, or the Head of the Districts Office of

Religious Affairs, or Officers who receive money when performing marriages-related guidance services outside the Districts Office of Religious Affairs, cannot be classified as acts of gratification as stipulated in the Law of the Republic of Indonesia Number 20 of 2001 regarding Corruption, it is because giving money like that has become a culture in our society because it feels assisted, giving the money is done without specific purposes. Related to implementation services of the marriage contract guidance outside the Districts Office of Religious Affairs e later, the motive for giving the money is based more on sincerity or as a form of gratitude for helping with the process of the marriage contract, so that it can run smoothly.

2. Suggestion

The treasurer of State Non-Tax Revenue at the National Level for Marriage Fees or Reconciliation outside the Office of Districts Office of

Religious Affairs should be available in each Districts Office of Religious Affairs of Regency and City, not only the Treasurer of Admission at the Directorate General of Islamic Community Guidance of Ministry of Religious Affairs, therefore it shorten the distribution path of the allocation of State Non-Tax Revenue at the National Level for Marriage Fees or Reconciliation.

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