

Justice and Legality of *Dudukan* in the Practice of Traditional Village Autonomy in Bali

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Abstract. This study examines the fairness and legality of *dudukan* in the practice of customary village autonomy in Bali, particularly in the context of the implementation of Bali Provincial Regulation No. 4 of 2019 concerning Customary Villages and Governor Regulation No. 34 of 2019 concerning the Management of Customary Village Finances. *Dudukan*, a mandatory contribution from *krama adat* (traditional community members) and *krama tamiu* (non-traditional community members) to support traditional and social activities, often causes controversy because it is associated with illegal levies. This study aims to analyse the model, regulations, and nature of *dudukan* within the framework of customary law and national law. The research was conducted using a sociological legal-normative approach through interviews, literature studies, and analysis of regulations and practices in the field. The results show that, according to customary law, the *dudukan* has a basis of legitimacy through the customary village's *pararem* (customary law). However, its implementation often does not meet the principles of fairness, transparency, and legal certainty stipulated in the rule of law. It was also found that there was a difference in perception between state officials and indigenous peoples regarding the legal limits of customary levies. This study recommends the need for harmonisation between customary law and positive law, strengthening the role of local government in facilitation and supervision, and applying the principle of substantive justice so that *dudukan* truly functions as an instrument of welfare and social harmony for the Balinese people.

Keywords: traditional balinese villages; *dudukan*; justice; legality; customary autonomy; levies; Balinese customary law

INTRODUCTION

Bali is known throughout the world as a cultural tourism destination with a wealth of unique customs and social systems. Bali's success as an international tourist destination is inseparable from the role of traditional villages, which are the primary foundation for preserving the cultural and spiritual values of the community. Through a social order governed by *awig-awig* and *pararem*, traditional villages maintain a balance between humans, nature, and God, in accordance with the principle of *Tri Hita Karana*. These preserved religious life, arts, and traditional customs are the main tourist attractions and pillars of Bali's identity as a cultural island. Before the arrival of Dutch colonialism, the village government system in the archipelago had a reasonably strong leadership structure rooted in the social order of local communities.

However, in recent decades, the rapid development of the tourism sector in Bali has had a significant impact on the social and economic structure of indigenous communities. Economic growth in tourism has created a sharp divide between indigenous people who benefit from the

tourism sector and those who still depend on traditional sectors such as agriculture. In addition, the influx of migrants and investors into indigenous villages has also given rise to new dynamics regarding the social status of krama and their right to participate in indigenous activities. In this context, the practice of dudukan often becomes a sensitive issue because it is often applied uniformly without considering the economic capacity of residents or their level of involvement in traditional and tourism activities. As a result, issues arise regarding fairness and transparency in determining and implementing dudukan in traditional villages.

The Bali Provincial Government recognises the existence of traditional villages and supports customary autonomy through Regional Regulation No. 4 of 2019 concerning Traditional Villages in Bali. This regulation establishes the legal basis for strengthening the autonomy of traditional villages, while providing them with the space to preserve their local governance systems and unique cultural practices. The Bali Provincial Government has clearly committed to strengthening traditional villages through funding support and various forms of resource assistance. However, there have been several irregularities in the management of these funds, creating an urgent need to improve the monitoring system and strengthen cooperation with relevant institutions such as the Indigenous Peoples Empowerment Agency (DPMA) and the Financial and Development Supervisory Agency (BPKP). The enactment of Regional Regulation No. 4 of 2019 is a crucial step in recognising and supporting the autonomy of traditional villages in Bali. Although this regulation provides a legal framework and government support, challenges such as misuse of funds, the need for better oversight, and the complexity of integrating traditional and official village systems remain. The success of this regulation will depend on addressing these issues and ensuring that the unique characteristics of traditional villages are preserved and empowered (Sridana et al. 2024).

Traditional villages in Bali are places where Balinese culture grows and develops based on Hindu teachings. The people of traditional villages in Bali as a whole are Hindu because traditional villages in Bali have the task of protecting and preserving the Kahyangan Tiga, which is a place of worship for Hindus, as stated by J.S Eadas in his book, which states that "Balinese culture has a clear identity of Hinduism" (Yamashita and Eades 2002). Traditional villages in Bali are customary law communities that have autonomous authority to regulate the lives of their citizens based on traditional values, religion, and local culture. Traditional villages in Bali essentially have autonomous authority to regulate and manage various aspects of life related to customs, religion, and the local community's culture without direct interference from the central government. Through this autonomy, traditional villages have the right to independently preserve and develop their traditional values and historical heritage, including enjoying hereditary rights that have become part of their cultural identity (Aldyan et al. 2025). Traditional villages play a crucial role in safeguarding and promoting cultural values, customary practices, and the implementation of Hindu religious traditions, which constitute the spiritual identity of the Balinese community. In fulfilling this role, traditional villages serve as centres for preserving cultural and moral heritage embedded in the residents' daily lives. In contrast, administrative villages function as governmental administrative units at the village level. They are responsible for executing bureaucratic affairs, providing public services, and coordinating regional governance in accordance with applicable laws and regulations. (Nyoman Subanda, Nyoman Budiana, and Eddy Supriyadinata Gorda 2020).

In discussing the economic sources of traditional villages in Bali, one significant aspect is the imposition of contributions from residents, commonly referred to as dudukan. This practice must be evaluated against various criteria, including fairness and legality. Within the Balinese customary social system, every member, known as krama, bears a moral and social obligation to participate in various customary activities through contributions designated as "dudukan." In the social structure of Balinese society, the concept of "krama," which denotes members of the customary community, plays a central role in sustaining social and cultural activities. Each "krama" is responsible for engaging in traditional events, including through the

contributions known as "dudukan." This system is deeply rooted in the life of the Balinese community and serves as a crucial foundation for the preservation of traditions and social harmony (Wirastuti et al. 2021). Dudukan is not merely a financial contribution; it represents a tangible manifestation of mutual cooperation and social solidarity that fosters harmonious relationships among village residents. Consequently, "dudukan" functions as a socio-economic instrument of customary law that reinforces the autonomy structure of traditional villages while simultaneously preserving local cultural sustainability

In practice, the implementation of "dudukan" often engenders debate due to the absence of standardised guidelines concerning the amount, mechanism, and accountability of funds, as well as indications of illicit levies. Such levies can be categorised as forms of abuse of authority, typically aimed at facilitating administrative processes or serving the interests of the paying party. This practice is commonly called "pungutan liar" (illegal levies), which generally involves multiple parties, including service users and individual officials, in transactions that may occur either covertly or overtly. In practical terms, illegal levies are usually conducted swiftly, and compensation is typically rendered in monetary form (I Gusti Ngurah Gorda 2004). According to records from United Nations documents regarding anti-corruption efforts, illegal levies are defined as unofficial charges, requests, or the acceptance of any payments, gifts, or other benefits, whether directly or indirectly, by public officials or elected representatives of a state from private or public enterprises, including transnational corporations or individuals from foreign countries. This conduct is related to the intent to perform or refrain from performing a duty associated with an international commercial transaction.

A section of society perceives that the imposition of this levy may potentially infringe upon the principle of justice if applied uniformly without consideration of the economic capacity of citizens. Government authorities occasionally view this levy as one that may contravene positive legal provisions, particularly in the absence of a written legal foundation. In connection with the right to life of individuals within a legal order characterised by peace, security, and tranquillity—as fundamental human rights and basic obligations—the regulation concerning this levy, established by the Traditional Village, aims to achieve collective welfare (*kasukerthan*) within the Traditional Village context. This regulation distinguishes itself from general trends in terms of type, procedural implementation, and enforcement methods (Sutarja, 2021). Disparities in the implementation of this position and the manner in which it is carried out often give rise to philosophical, legal, and sociological problems.

As a philosophical issue, there are indications of the noble values of Pancasila that signify the necessity for fairness and non-discrimination in the application of law. However, in its implementation, the community questions the urgency of this levy, which is sometimes coercive, particularly towards non-resident individuals (*tamiu*) who do not belong to the local customary community (*krama adat*). This situation does not reflect a sense of justice within society. From a juridical perspective, traditional villages possess the authority to create laws and manage their resources to benefit their community members' welfare (*kasukretan*) (*krama desa*). Regarding the welfare of traditional villages, it is noted that one of the sources of welfare is derived from financial elements. Consequently, traditional villages in Bali subsequently established legal regulations regarding levies as a legitimate source of income for the traditional village. However, the amount and form of levies in each traditional village vary, depending on the customary regulations (*awig-awig*) that have been codified and/or the decisions made in village meetings (*pararem*). In practice, these levies are often classified as illegal levies by the traditional villages. There have been several cases of alleged levies by traditional villages that have been categorised as illegal. Consequently, residents of the Traditional Village question the urgency of this levy, fearing the absence of appropriate regulations that may contradict state law, as well as concerns regarding oversight and transparency to prevent the misuse of levy funds for personal interests by specific individuals within the Traditional Village. In fact, there has yet to be a consensus on the model and

regulation of levies by traditional villages among the Balinese community (krama Bali) and non-resident individuals (tamiu). These differing perspectives lead to varying assessments regarding the legality of the levies imposed by the traditional villages. Likewise, in its sociological context, the issue of this levy has become contentious, resulting in tensions and disturbances within the community. The levy may be defined as a mandatory contribution directed towards the krama tamiu and tamiu per the obligations of swadharma and the rights of swadikara within the traditional village.

Justice from the perspective of Balinese customary law is not solely defined by formal equality but also encompasses harmony and balance (*tat twam asi*) between individuals and the community. Every member of the traditional village has obligations corresponding to their rights within the community (krama). However, the concept of justice may be called into question when levies or taxes imposed do not take into account the economic capabilities of individuals, social status (krama tamiu, krama ngarep, or transient residents), principles of equal rights to resources, and customary obligations. In this context, distributive and social justice are essential to ensure that any customary levy is not discriminatory or burdensome to specific parties.

This research is significant as the practice of levies constitutes a part of the dynamic relationship between customary law and state law, which often lacks alignment. Clarifying the legality of these levies will prevent public misunderstandings and avoid negative stigmas, such as the characterisation of illegal levies. Furthermore, the justice issue in implementing levies is crucial to ensure that all residents, customary community members (krama adat) and non-residents (krama tamiu), experience equitable treatment. This paper proposes a model for harmonising customary law and positive law in the governance of levies, emphasising the importance of transparency and public participation in customary decision-making processes. Thus, the levies can be maintained without generating conflicts between customary values and state legal norms. This solution is expected to serve as a foundational basis for local government policy formulation regarding the development and supervision of traditional villages. The anticipated outcomes of this research aim to analyse levies from the perspectives of legality and justice based on the norms of customary law and positive law, identify the forms of levy implementation in various traditional villages in Bali, and outline the challenges that arise in practice. Additionally, it seeks to formulate recommendations for a model of harmonisation between customary law and positive law that is just and equitable.

METHOD

This research employs a normative-empirical approach supported by a sociological perspective. The normative-empirical approach examines legislation related to the existence and legality of levies within Traditional Villages in Bali, particularly Provincial Regulation No. 4 of 2019 and Governor Regulation No. 34 of 2019. The legislative approach is applied to understand the practice of levies in the field and the perceptions of the customary community regarding justice and transparency in their implementation. The data utilised consists of legislative documents, literature, and findings from prior research. Data collection techniques involve literature review, documentation, and analysis of the legal aspects governing these levies to ensure legal certainty. Data analysis is conducted using a qualitative-descriptive method, interpreting the norms of both customary law and positive law to identify a common ground between the principles of justice, legality, and the autonomy of traditional villages. The analysis results are used to formulate a model for the regulation of levies that is fair, transparent, and in accordance with the principles of the Indonesian rule of law.

DISCUSSION

The implementation of the dudukan (levy) system in traditional villages in Bali

The recognition of the existence of customary law communities in Bali Province is enshrined in the Regional Regulation (Perda), which has undergone several amendments, with the currently applicable regulation being Provincial Regulation No. 4 of 2019 concerning Traditional Villages in Bali. Traditional Villages are defined in Article 1, paragraph 8 of Provincial Regulation No. 4 of 2019, which stipulates that a Traditional Village is a unity of customary law society in Bali that possesses its own territory, status, original structure, traditional rights, property, traditions, and customary social conduct passed down through generations within sacred bonds (*kahyangan tiga* or *kahyangan desa*), along with the duties, authorities, and rights to govern and manage its own household. However, in recent decades, the rapid development of the tourism sector in Bali has had a significant impact on the social and economic structure of the customary community. The economic growth driven by tourism has created a stark disparity between community members who benefit from the tourism sector and those who continue to rely on traditional sectors such as agriculture. Additionally, the influx of migrants and investors into traditional village areas has introduced new dynamics regarding the social status of *krama* and their rights to participate in customary activities. In this context, the practice of levies often becomes a sensitive issue, as it is frequently implemented uniformly without consideration of the economic capabilities of residents or their levels of involvement in customary and tourism activities. Consequently, questions arise regarding justice and transparency in establishing and implementing levies within traditional village environments.

One of the objectives of Provincial Regulation No. 4 of 2019 concerning Traditional Villages in Bali is articulated in Article 3, paragraph (1), letter d, which states that the regulation aims to encourage the initiative, movement, and participation of members of Traditional Villages (*krama Desa Adat*) in developing the potential and resources (*padruwen*) of the Traditional Village for the common welfare. The resources of the Traditional Village (*padruwen Desa Adat*) are defined as all assets of the Traditional Village, both immaterial and material (Article 1, paragraph 33 of Provincial Regulation No. 4 of 2019). Article 21 of Provincial Regulation No. 4 of 2019 stipulates that Traditional Villages have the duty to realise the welfare (*kasukertan*) of the Traditional Village, encompassing tranquillity, prosperity, happiness, and peace in both the tangible (*sekala*) and intangible (*niskala*) aspects. One of the responsibilities of the Traditional Village in achieving welfare in both aspects is to maintain the continuity of rights over land resources of the Traditional Village (Article 22, letter I of Provincial Regulation No. 4 of 2019). Furthermore, Traditional Villages have their own economic enterprises, which consist of Village Credit Institutions (*Lembaga Perkreditan Desa*, LPD) and the *Padruwen Village Business Unit* (*Baga Usaha Padruwen Desa Adat*, BUPDA) (Article 60 of Provincial Regulation No. 4 of 2019).

Provincial Regulation No. 4 of 2019 concerning Traditional Villages in Bali states in its explanatory notes the necessity of strengthening the livelihood guarantees for customary law communities and traditional rights as part of local wisdom, in accordance with Law on Regional Government No. 23 of 2014, Article 236, paragraph (4). Based on the aforementioned provisions, the existence and recognition of traditional villages are clearly established by both law and subordinate regulations. From this recognition, since the enactment of Provincial Regulation No. 4 of 2019 concerning Traditional Villages in Bali, research conducted in Balinese traditional villages has revealed the existence of levies imposed on both indigenous residents and migrants, including the amount and objects of the levy determined by the decisions of the customary village head (*Bandesa Adat*), which are preceded by a meeting (*Paruman*) or joint assembly with the Traditional Banjar Management (*Prajuru Banjar Adat*). Thus, the decisions made by the *Bandesa Adat* are deemed valid as the foundational legal basis for the collection of funds or village levies.

However, in practice, there is no prohibition for Traditional Villages regarding decisions made, whether such decisions are articulated in Pararem or in the decisions of the customary village head (Bendesa Adat) directed towards indigenous residents (Krama Adat) or non-resident individuals (Krama tamiu) engaging in enterprises within the Traditional Village. The amount and objects of the levies that have been determined and implemented continuously, outside the provisions of applicable legislation, are classified as illegal levies. Furthermore, there is a lack of policy concerning criminal sanctions related to the collection of unlawful (illegal) levies, as such penalties are not explicitly stated in Provincial Regulation No. 4 of 2019 or in Governor Regulation No. 34 of 2019 concerning the Financial Management of Traditional Villages in Bali.

Levies (dudukan) serve not only as economic instruments but also embody social and moral significance as expressions of cooperation and solidarity among members of the customary community. This system reflects the values of menyama braya (brotherhood) and tat twam asi (I am you) as forms of social justice inherent in Balinese culture. Thus, levies function as a means to maintain social harmony while supporting the sustainability of customary activities, which are central to the life of the Balinese community. Although levies have been regulated in awig-awig (codified Balinese customary law) and/or pararem (decisions made during village meetings), they have, in fact, been classified as illegal levies by traditional villages. Notably, around 2018, numerous alleged levies by traditional villages were categorised as illegal. Consequently, this has led to tensions between traditional villages and the relevant authorities.

Since the enactment of Provincial Regulation No. 4 of 2019 concerning Traditional Villages in Bali and Governor Regulation No. 34 of 2019 concerning the Financial Management of Traditional Villages in Bali (Pergub 34/2019), issues regarding the practice of levies (dudukan) have not been fully resolved. This issue persists, particularly concerning implementing levies by traditional villages on krama tamiu and tamiu. Moreover, the topic continues to receive significant attention in the socialisation activities of the Clean Sweep of Illegal Levies (Saber Pungli) conducted by the Anti-Illegal Levy Unit (UPP) of Bali Province in various regencies and cities. This socialisation has elicited diverse responses, including from the customary village head of Denpasar (Rai Sudarma), who opposes the postponement of levy implementation until the issuance of implementation guidelines (juklak), technical instructions (juknis), and facilitation from the Department of Advancement of Customary Communities. This opposition is based on the fact that the levies have been agreed upon through pararem, and their implementation has also been supervised by a special team established by the traditional village. Considering the content of the above reporting, there appears to be no established consensus regarding the concept of levies by traditional villages among the Balinese community itself. These differing viewpoints lead to varied assessments concerning the legality of the levies imposed by traditional villages. Therefore, it is necessary to examine the concept and legality of levies by traditional villages in Bali.

The concept of levies (dudukan) imposed by Traditional Villages must adhere to the decisions made during a Paruman (assembly) or meetings, which must comply with the regulations outlined in Provincial Regulation No. 4 of 2019. If levies are enforced coercively by Traditional Village officials, they may face criminal liability if residents who object report the issue as a complaint-based offence (delik aduan). In such cases, the Clean Sweep of Illegal Levies Task Force (Saber Pungli) from the relevant authorities, whether from the Police or the Prosecutor's Office, will take legal action. In light of this, Traditional Villages must exercise caution and adhere to the principle of prudence regarding the levies imposed. Should violations or unlawful acts occur with intent, whether committed by village officials or structurally by the Traditional Village management, such actions could have criminal implications. This is particularly pertinent given the establishment of the illegal levy task force

outlined in Presidential Regulation No. 87 of 2016 concerning the Illegal Levies Task Force (Saber Pungli Unit).

In fact, traditional villages have classified levies (*dudukan*) as illegal levies (*pungutan liar*). There have been several cases of alleged levies by traditional villages that have been categorised as illegal. Consequently, residents of the Traditional Village have raised questions regarding the urgency of these levies, fearing the absence of proper regulations that may contradict state law, as well as concerns regarding oversight and transparency to prevent the misuse of levy funds for personal interests by specific individuals within the Traditional Village. Moreover, there has yet to be a consensus regarding the model and regulation of levies by traditional villages among the Balinese community (*krama Bali*) and non-resident individuals (*tamiu*). These differing perspectives lead to varying assessments of the legality of the levies imposed by the traditional villages (Putra and Mahadewi 2023).

From a philosophical perspective of Balinese society, *ngayah* represents a manifestation of social solidarity and collective responsibility towards preserving customs and spiritual-communal balance. However, when this practice intersects with the state legal system, issues arise concerning the principle of legality, particularly when levies (*dudukan*) involve monetary contributions or forms of contributions deemed mandatory without a formal legal basis. The resolution to this issue cannot be achieved by eliminating the practice of levies, as such an action would disregard the cultural roots of the customary community. Conversely, a more appropriate solution is to position levies within a legal framework that recognises the existence of customary values as an integral part of the national legal system.

Local governments and traditional village institutions need to establish transparent, accountable and participatory regulatory mechanisms, for example, through traditional village regulations that are ratified in accordance with Bali Regional Regulation No. 4 of 2019 concerning Traditional Villages in Bali. In this way, the position can continue to be carried out as a symbol of *ngayah* and solidarity, but it also has apparent legal legitimacy. (Diputra, I Gusti Ngurah Agung Kusumayasa 2021). This legality is important to prevent misunderstandings between customary practices and law enforcement officials and ensure that *ngayah* remains meaningful as a form of service, rather than a levy that could potentially be considered an abuse of authority. Ultimately, the ideal solution is to create a harmonisation between customary norms and state law that allows local wisdom to remain alive, but within a legal framework that is fair, transparent, and in line with the principles of the rule of law.

Harmonisation is necessary to ensure that levies (*dudukan*) are not categorised as illegal levies (*pungutan liar*) and can serve as a legitimate source of income. This harmonisation effort aims to reconcile two primary interests: the preservation of customary values and the legal certainty of state law. On one hand, levies represent a form of cooperation based on local wisdom that is integral to the social system of the traditional village. On the other hand, without a clear legal basis, this practice may be misinterpreted as a form of levy that contravenes statutory provisions.

Through harmonisation, local governments and customary institutions can establish mechanisms that ensure every form of levies (*dudukan*) is conducted transparently, based on consensus decisions, and recorded in the financial system of the traditional village in accordance with the provisions of Governor Regulation No. 34 of 2019 concerning the Financial Management of Traditional Villages in Bali. Thus, levies are recognised as expressions of *ngayah* or social participation and possess legal legitimacy that allows their proceeds to be managed accountably as part of the legitimate sources of income for traditional villages. This approach simultaneously strengthens the position of traditional villages as legal subjects capable of independently managing their finances, grounded in cultural values, while remaining aligned with the principles of good governance. Local governments and the Council

of Traditional Villages (Majelis Desa Adat) play a strategic role in developing guidelines for the implementation, oversight, and transparent reporting of levies (Yudiawan 2019).

Thus, the regulation of levies (dudukan) is based on the principle of autonomy, as recognised in the national legal framework under Provincial Regulation No. 4 of 2019 concerning Traditional Villages in Bali and Governor Regulation No. 34 of 2019 concerning the Financial Management of Traditional Villages in Bali. Within traditional villages, there is the authority to establish customary laws and manage their own resources for their community members' welfare (kasukretan) (krama). Regarding the welfare of traditional villages, one of the sources of welfare is derived from financial elements. Therefore, traditional villages in Bali subsequently establish legal regulations concerning levies as a legitimate source of income for the traditional village. However, the amount and form of levies in each traditional village vary, depending on the customary regulations (awig-awig) codified and/or the decisions made during village meetings (pararem).

CONCLUSION

This research concludes that levies (dudukan) are an integral part of the financial system and social solidarity of Traditional Villages in Bali, with a legal basis established in Provincial Regulation No. 4 of 2019 and Governor Regulation No. 34 of 2019. Levies function as an instrument of mutual cooperation to achieve the welfare (kasukertan) of the village community (krama) and preserve customary practices and culture. However, implementing levies often raises issues of justice, transparency, and legality, particularly concerning non-resident individuals (krama tamiu) who may not fully understand their customary obligations. This study successfully addresses the objective of analysing the justice and legality of levy practices within the frameworks of customary law and national law. The findings indicate that levies have a strong basis of legitimacy in customary law through pararem and awig-awig. The differing perceptions between legal authorities and customary institutions underscore the urgency of harmonising customary justice values with state legal principles. Theoretically, this research contributes to developing the concept of legal pluralism and substantive justice in the context of traditional village autonomy, emphasizing that justice must be formal and reflect local values such as harmony and social balance. The findings offer a conceptual model for harmonising customary law and positive law that can serve as a reference for local governments and the Council of Traditional Villages (Majelis Desa Adat) in developing implementation, oversight, and reporting guidelines.

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