

Criminal Liability of Illegal Parking Attendants (Study in Jayapura City)



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ABSTRACT: This research departs from the widespread problems regarding illegal parking in Indonesia, especially in the city of Jayapura. The problem is then formulated into a problem formulation, namely what is the criminal responsibility of illegal parking attendants in Indonesia, using the example of a study in the city of Jayapura. The research method used in this paper is to use an empirical juridical legal approach. The results of the study show that parking attendants are subjects who commit illegal parking crimes which are a form of illegal levies. For illegal parking crimes committed by illegal parking attendants, they can be subject to Article 368 of the Criminal Code, Article 373 of the Criminal Code and Article 379 of the Criminal Code. The criminal responsibility of illegal parking attendants is the responsibility imposed on a person who carries out illegal parking activities. The types of criminal sanctions that can be imposed on illegal parking attendants are imprisonment or fines.

KEYWORDS: Interpreter; Wild Parking; Accountability; Criminal.

A. INTRODUCTION

Government is all affairs carried out by the state in carrying out the welfare of society and the interests of the state. The organ that has the authority to run a government is the government. The government's obligation is to guarantee social welfare for every citizen, not only in national development, but also in aspects of the economy, employment, providing social and health security, and education (Hadjon, 2002, p. 23) Along with the development of government tasks, especially in the *Welfare State* doctrine, which gives broad authority to state administration, including authority in the field of legislation, legal regulations in the State Administrative Law, apart from being made by the legislative body, also have regulations made. independently by state administration. State Administration Law is the law that regulates the government in implementing the government system (Ridwan, 2017 , p. 76)

Indonesia is a country that adheres to a decentralized system. Decentralization is a broad term and always involves issues of power , usually associated with delegation or handover of authority from the central government to regional officials to carry out regional government affairs. (Muin, 2014, p. 72) An autonomous region is a region that has the right and authority to regulate and manage its own household under the leadership of the regional head (H. Nursalam, 2011) . Regional autonomy is a start in terms of improving the quality of community life and is also aimed at increasing community prosperity and welfare. The implementation of regional autonomy, which focuses on districts and cities, began with the transfer of a number of authorities from the center to the regions.

The city of Jayapura is the capital of Papua Province, in its development, the city of Jayapura from year to year experiences more and more changes in people's lifestyles and one of the influences in this writing is the increase in the use of 2 (two) wheeled or 4 (four) wheeled vehicles, where every year it experiences an increase. This increase certainly has an impact on needs, talking about needs is part of Human Rights as stated in " Article 28H paragraph 2, namely: The right to receive facilities and special treatment to obtain the same opportunities and benefits in order to achieve equality and justice " In relation to this article, it is easy to get a parking space and a licensed or official parking attendant from the relevant service, which fulfills needs. Parking is when a vehicle stops or does not move for a while and is left by the driver Meanwhile, according to the Big Indonesian Dictionary, a parking attendant is a person whose job is to manage vehicles, whether 2 (two) wheels or 4 (four) wheels. So that vehicle owners want ease in carrying out their activities. So as the capital of a province with special autonomy status, the government together with business actors in Jayapura City provide parking services and also provide licensed parking attendants. with this the issuance of Jayapura City Regional Regulation Number 14 of 2007 concerning Retribution for Roadside Parking Services and Jayapura City Regulation Number 3 of 2012 concerning Business Service Retribution, the issuance of this Regulation is in line with Papua Province Regional Regulation Number 8 of 2016 concerning Order and Peace, as an effort Services and Prevention of Illegal Levies, the issuance of these Regulations is also part of Human Rights, specifically " Article 28H number 3, namely: The right to social security which

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enables one's full development as a human being with dignity. In line with Article 30 of Law No. 39 of 1999 concerning Human Rights, namely: Everyone has the right to a feeling of safety and security as well as protection against the threat of fear of doing or not doing something ."

With clear and firm regulations regarding parking, it is hoped that vehicle users will be comfortable using parking services to park their vehicles. However, in fact there are still many parking attendants who violate the regulations, such as collecting fees that do not comply with the regulations, collecting fees without a ticket, and parking attendants illegal , apart from that, criminal acts experienced by users of public parking services in Jayapura City, this can be proven from observations in the field which show that there are many illegal parking practices, this is also supported by several news reports, both print media and *online media* . the only *online media* is with the News Title: "Persecution of a Lover, Parking Attendant in Jayapura City Arrested " (Cholid, 2020) and the headline " Because of Parking Money, Bill Clinton was Abused to Death" (Ya'cob Billocta, 2020) . One form of thuggery activity is committing the offense of extortion or threats in accordance with Article 368 of the Criminal Code (Criminal Code). Many of these offenses of extortion or threats occur in the form of illegal levies on highways carried out by the public. Based on the description of the background to the problem of illegal parking by illegal parking attendants above, this research will specifically discuss the criminal liability of illegal parking attendants.

B. RESEARCH METHODS

The research method used in this research is empirical juridical , basing the analysis on observations in the field, namely observations made on illegal parking practices in the city of Jayapura. The analysis is also based on applicable laws and regulations (Benuf & Azhar, 2020, p. 26) The research data used is primary legal data (Amiruddin and Asikin, 2008, p. 48) in the form of observations regarding illegal parking in the city of Jayapura and secondary data consisting of primary legal materials, namely statutory regulations, among others; Constitution of the Republic of Indonesia of 1945, Constitution of the Republic of Indonesia of 1945, Law no. 39 of 1999 concerning Human Rights, Law No. 22 of 2009 concerning Traffic and Public Transportation, Republic of Indonesia Government Regulation Number 6 of 2010 concerning the Civil Service Police Unit, Jayapura City Regional Regulation Number 7 of 2009 concerning the Organization and Work Procedures of the Police Unit Jayapura City Civil Service Papua Province Regional Regulation No. 8 of 2016 concerning Order and Peace. This research also uses secondary legal materials, namely literature related to the research problem. The legal data was obtained through literature study which was then analyzed descriptively analytically (Sonata, 2014, p. 27) to answer research problems .

C. RESULTS AND DISCUSSION N

1. Crime of illegal parking attendants

Before explaining further about criminal acts committed by illegal parking attendants, it is necessary to first state that the problem of illegal parking committed by illegal parking attendants in Indonesia is generally a problem in the law enforcement system . Why is it said to be a problem at the law enforcement level? This is because parking is an activity that is actually regulated in statutory regulations, both national and regional regulations. Law enforcement in a country is closely related to the country's legal system, according to Lawrence Meir Friedman's view " *The substance is composed of substantive rules and rules about how institutions should behave* ", (Friedman, 2011, p. 49) which means law enforcement is an effort to make the ideas of justice, legal certainty and social benefits a reality. So law enforcement is essentially a process of realizing ideas. Law enforcement is the process of making efforts to uphold or function real legal norms as a guide for actors in traffic or legal relations in social and state life (Heyns, 2016, p. 356). Law enforcement is an effort to realize ideas and the legal concepts that the people hope for become a reality. Law enforcement is a process that involves many things (Derita Prapti Rahayu, Faisal Faisal, Rafiqah Sari, 2020, p. 278)

According to Soerjono Soekanto , law enforcement is an activity to harmonize the relationship between the values described in the principles/views of solid and embodied values and attitudes of action as a series of explanations the value of the final stage is to create, maintain and maintain peaceful social life. Concrete law enforcement is the application of positive law in practice as it should be obeyed. Therefore, providing justice in a case means deciding the law *in concreto* in maintaining and guaranteeing compliance with material law using procedural methods established by formal law (Soerjono Soekanto, 2004, p. 57) . According to Sarjipto Rahardjo, law enforcement is essentially the enforcement of ideas or concepts about justice, truth, social benefits, and so on. So law enforcement is an effort to make these ideas and concepts a reality (Rahardjo, 2009, p. 87). Based on Webber's theory, Sarjipto Rahardjo said that we look at the actions that people naturally carry out, on the other hand, there are laws that force action. people to be carried out according to certain predetermined stereotypes, what is interesting about this is that each person actually wants to achieve certain conditions, namely order. So order is interpreted in terms of the fulfillment of certain normative procedures. Legal **science** can be interpreted in 3 (three) ways, firstly law means fair (justice). In the second sense, law means laws and/or regulations regarding behavior (written) made by the authorities. And the third is law in the sense of rights. Law in this second sense is what is usually referred to as objective law, namely in the form of a series of regulations that regulate the kinds of actions that are permissible and prohibited, who does them, and what sanctions are imposed for violations of the regulations. (Akib, 2014, p. 127) The definition of law enforcement according to the Big Indonesian Dictionary (KBBI) has a very broad meaning including

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preventive and repressive aspects, suitable for the conditions in Indonesia where elements of the government are actively involved in increasing public legal awareness. According to Satjipto Rahardjo, law enforcement is a process of realizing legal desires into reality. (HA Malthuf Siroj, 2017, p. 239) Law enforcement or *law enforcement* In simple terms, it is an effort to uphold the legal norms/rules and values that lie behind it the norm.

In this regard, in the context of the problem in this research, namely the problem of illegal parking practices carried out by illegal parking attendants, it is regulated in Indonesian Republic Law Number 22 of 2009 concerning Road Traffic and Transportation. The definition of parking is the condition of a vehicle stopping or moving. for a while and was abandoned by the driver (Pawestri, 2019, p. 100) RI Law Number 22 of 2009 in Article 43 which discusses parking facilities as follows: Article 43 Paragraph (1): The provision of parking facilities for the public can only be provided outside the road space in accordance with the permission granted. Paragraph (2): the operation of off-street parking facilities as intended in paragraph (1) can be carried out by individual Indonesian citizens or Indonesian legal entities in the form of: a. Special parking business; or b Supporting the main business. Paragraph (3): parking facilities in road spaces can only be provided in certain places on district roads, village roads or city roads which must be indicated by traffic signs and/or road markings. Paragraph (4): further provisions regarding users Parking facility services, permits, requirements and procedures for organizing facilities and parking for the public are regulated by government regulations. Article 44 Determination of the location and construction of parking facilities for the public is carried out by the regional government by taking into account: a General spatial plan. b Analysis of traffic impacts; and c. Convenience for service users. Legal regulations are determined by institutions or bodies that have authority for this purpose. Legal regulations are not made by every person but by institutions or bodies that have the authority to establish rules that are binding on the wider community. Enforcement of legal rules is coercive, therefore legal regulations are made not to be violated but to be obeyed. To enforce it, it is also regulated regarding the authorities who have the authority to supervise and enforce it, even if they use repressive measures. However, there are also legal norms that are facultative/complementary in nature.

attendant is a person who His job is managing parked cars. By definition, parking attendants are divided into 2 (two) parts, namely official parking attendants and unofficial parking attendants. (Anonymous, 2021) An official parking attendant is a parking attendant whose registered name is checked by the coordinator of the Regional Parking Company of Jayapura City and in the collector of their respective areas, meets the existing requirements and has attended training, and when on duty is equipped with an official identity from the Regional Parking Company in the form of an Id.card, vest. and parking tickets..Official parking attendants have an organization where official parking attendants are under the control of the Company or related agencies under the Jayapura City government. Parties who are directly related to the field or parking location work together with a collector. The collector is the person who has the duty to collect it from the parking attendant who is considered official.

Off-road public parking facilities can be in the form of parking lots and/or parking buildings. Determining the location and construction of parking facilities for the public is carried out by taking into account the general regional spatial plan, safety and smooth traffic, environmental sustainability and convenience for service users. The administration of parking facilities for the public is carried out by the government, state legal entities or citizens. Operators of public parking facilities can charge fees for the use of authorized facilities. Roadside parking is a parking activity carried out on the side of the road that does not prohibit vehicles from stopping. Parking is usually done by parallel parking or oblique parking, if stated so by signs and markings. Parking on the side of the road is usually important for business activities on the side of the road such as pharmacy, 24 hour shop, small office, or other activities in the city center. Furthermore, in parking management there are three ways of parking, based on the arrangement of vehicles, namely parallel parking, perpendicular parking and oblique parking. This is a configuration where the vehicle driver can access parking independently. The three ways to park are as follows: (Oka Ferrari, 2022 , p. 23)

a. Parallel parking

Parallel parking where parking is arranged in a row, with the front bumper of the car facing one of the adjacent rear bumpers. Parking is done parallel to the edge of the road, either on the left side of the road or the right side or both sides if possible

b. Park perpendicular

In this way, cars are parked upright, side by side, facing perpendicular to the aisle, sidewalk or wall. This type of car parking is more metered than parallel parking and is therefore usually used in places in parking lots or parking buildings. Often, in car parks using perpendicular parking, two rows of parking spaces can be arranged front to front, with or without an aisle between them. Perpendicular parking can also be done on the side of the road along the road where parking is placed wide enough for vehicles to exit or enter the parking space.

c. Oblique parking

One method of parking that is widely used on the side of the road or in parking lots or buildings is angled parking which makes it easier to enter or exit the parking space. In large parking lots or buildings, narrower aisles are required compared to perpendicular parking. Parking control is carried out to encourage more efficient use of parking resources and is also used as a tool to limit the flow of vehicles to an area where traffic needs to be restricted. Parking control must be regulated in Regional Regulations concerning parking so that they have legal force and include prohibitory signs, guidance and information signs. To increase public compliance with the policies implemented in parking control, it is necessary to take firm steps in prosecuting parking policy violators.

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In the Papua Province Regional Regulation No. 8 of 2016 concerning order and peace, it contains about places that can be used as parking lots and Article 11 prohibitions on parking, namely: Everyone is obliged to park their vehicle in the designated place. Everyone is prohibited from parking vehicles on the side of the road ; and Every person or entity is prohibited from organizing and/or managing parking without permission from the swimming official.¹ Apart from that, the authority to regulate traffic and collect money from public vehicles is contained in Article 7, namely: Any person or group of people who do not have the authority are prohibited from controlling traffic at road intersections, bends or turns of the road with the intention of obtaining compensation for services. Any person or group of people who do not have the authority are prohibited from charging money for public transportation or goods transportation.²

Regarding the Retribution Classes included in the Regional Treasury of the Jayapura City Government. Contained in Jayapura City Regional Regulation No. 3 of 2012 concerning Business Services Levy, Article 2, namely: The levies which are classified as Business Services Levy are: Levy for the Use of Regional Assets; Terminal Levy; Special Parking Retribution; Slaughterhouse Levy; and Regional Business Production Sales Levy .

The supervisory and law enforcement agency related to parking is the Civil Service Police (POL PP) , Institution Supervision (Regional Revenue Service) Jayapura City , Supervisory Agency (Transportation Service) in Jayapura City , and Civil Servant Officials (PPNS).

Returning to the context of the discussion regarding criminal acts committed by illegal parking attendants, it needs to be stated that what is meant by criminal act or "*Strafbaar feit* " is behavior (*handeling*) which is punishable by crime, which is against the law, which is related to a mistake and which is carried out by a person who able to take responsibility . " (Roni Gunawan Raja Gukguk, 2019) Illegal parking carried out by illegal parking attendants is a form of illegal levying, namely an action that is deliberately carried out to illegally collect a certain amount, with the aim of obtaining personal gain and legally this is an illegal act that is detrimental individuals and society. Illegal levies are the term for all forms of informal levies, which have no legal basis, so these actions are called illegal levies (extortion). In their work, perpetrators of illegal levies are sometimes followed by acts of violence or threats of violence against parties who are in a weak position because of certain interests. Illegal levies can be categorized as criminal acts of extortion committed by a person or group to benefit themselves or others (M. Saleh Hasfar Fuadi, Ilyas Ismail, 2021, p. 421). The practice of illegal levies is a criminal act that is sometimes accompanied by violence, threats or minor fraud. The high unemployment rate causes the economy to be disrupted. Some community groups have started looking for quick income through extortion in the form of providing services that are not actually needed. The increasing unemployment rate and supported by the high poverty rate and lack of education can cause someone to commit a crime.

After knowing the construction of criminal acts committed by illegal parking attendants above, the practice of illegal parking carried out by illegal parking attendants can be accommodated and categorized under the criminal act of illegal levying practices which can be charged with several P's in criminal law , namely Article 368 of the Criminal Code, Article 373 of the Criminal Code and Article 379 of the Criminal Code , the contents of which are as follows; Article 368 of the Criminal Code states that "whoever, with the intention of unlawfully benefiting himself or another person, forces a person by force or threat of force to give an item, all or part of which belongs to that person or another person, or in order to create a debt or write off a debt." receivables, is threatened with extortion, with a maximum prison sentence of nine months." Or it could also be subject to the provisions of Article 373. Article 373 of the Criminal Code. The act formulated in Article 372, if what is embezzled is not livestock and the price is not more than twenty-five rupiah, is threatened with light embezzlement with a maximum imprisonment of three months or a maximum fine of two hundred and fifty rupiah . Article 372 stipulates that "Anyone who intentionally owns against the rights of an item which wholly or partly belongs to another person and the item is in his hands not because of a crime, shall be punished for embezzlement, with a maximum imprisonment of four years or a fine of up to -amount of Rp. 900,". Or it could also be subject to the provisions of Article 379 " The actions described in article 378, if the goods given are not animals and the price of the goods, debts and receivables is not more than Rp. 250, — punished for minor fraud, with a maximum prison sentence of three months or a fine of up to Rp. 900," Article 378 regulates that "Whoever, with the intention of unlawfully benefiting himself or another person, by using a false name or false dignity, by deception, or a series of lies, induces another person to hand over something to him, or to give debts or writing off receivables, is punishable for fraud by a maximum imprisonment of four years."

2. Criminal Liability of Illegal Parking Attendants

Talking about criminal responsibility, there will be more emphasis on how a person who has committed a criminal act is accountable for his actions before criminal law (Ratna Kumala Sari, 2020, p. 17). The point is that a person's criminal responsibility arises because of the criminal act he has committed, this is which is called criminal responsibility (Aripkah, 2020, p. 369) . Law, especially criminal law, in this case all criminal laws and regulations are the basis for whether an action is prohibited or not by society so that the law itself is also seen as an order (Syofyan Hadi, 2017, p. 261). Law in it contains rules or norms that apply at a certain time, within a certain time, and are determined by the bearer of the competent authority. (Hartono, 2019, p. 79)

¹Article 11 Papua Province Regional Regulation No. 8 of 2016 concerning order and peace.

²Ibid Article 7 Papua Province Regional Regulation No. 8 of 2016 concerning Order and Peace.

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In relation to illegal parking, especially in the city of Jaya Pura, the law enforcer with the authority to control it is the Civil Service police, this is in accordance with Jayapura City Regional Regulation No. 7 of 2009 concerning the Jayapura City Civil Service Police Unit, became An important basis for enforcement officers to take action to create order and peace for the residents of the city of Jayapura. To enforce these regional regulations, the Civil Service Police Unit (SATPOL PP) has the authority. The issuance of Law number 23 of 2014 concerning Regional Government, in Article 255 paragraph 1 states that the Civil Service Police are designated as regional government instruments with the main task of enforcing regional regulations, maintaining public order and public peace, as executors of decentralization tasks. Decentralization itself is a way of government in which some of the governing and administering powers of the Central Government are handed over to subordinate powers.

Basically, each region has 2 (two) types of power, namely autonomy and medebewind. Autonomy is the right to regulate and manage the household of the region, while medebewind is the right to carry out regulations from the Central or regional government at a superior level based on orders from that superior (Mahadiansar et al., 2020, p. 84). The existence of the Civil Service Police Unit in Jayapura City, especially in carrying out its duties, is regulated in Regional Regulation no. 7 of 2009 relating to the Fixed Operational Procedures for the Jayapura City Civil Service Police Unit. In connection with the problems that arise in enforcing regional regulations in the City of Jayapura, the officers tasked with maintaining peace and public order as well as protecting the community and enforcing regional regulations and regional head decisions are the Civil Service Police Unit. The Jayapura City Government in its role in maintaining peace and public order is very helpful, especially with regard to security development, counseling and community mobilization. The Satpol PP's attitude in dealing with society in general is to be able to take an appropriate and wise attitude, so as to create officers who are friendly and friendly but remain firm in acting according to applicable regulations, so as to create a good government. If we look back, the existence of Satpol PP can be studied from two aspects. The first is the sociological aspect. Civil Service Police Unit, from the choice of words for the designation it is clear that what this institution means is the police belonging to the civil service or the police for the civil service. Civil Service is another word for Civil Servants (PNS), so Satpol PP is law enforcement among the civil service. From the words of its formation, Satpol PP has the task of providing guidance within or within the internal scope of the government apparatus. However, if it is interpreted as police belonging to the civil service, then their task is to assist the performance of the civil service. At this point it becomes increasingly clear that the role of Satpol PP is attached to the performance of the civil service, in this case bureaucrats. Second, from a legal aspect, the existence of Satpol PP is based on Law Number 23 of 2014 concerning Regional Government which is described in Government Regulation Number 23 of 2014 concerning Guidelines for Civil Service Police Units. In PP Number 23 of 2014, it is stated that Satpol PP is tasked with assisting regional heads in enforcing regional regulations (Perda) and maintaining public peace and order. From a legal aspect, it can be seen that Satpol PP also has the task of providing guidance to the community or external duties. So the law enforcer who has the authority to control illegal parking is Satpol PP and if the illegal parking attendant has been disciplined and continues to carry out illegal parking activities then the police, based on complaints and reports from the public, must take legal action in the form of summoning and examining the parking attendant as the reported party, for the process in order to enforce the law against criminal acts of illegal parking that have been committed.

Criminal liability of an illegal parking attendant means the responsibility imposed on a person who carries out illegal parking activities. As explained in the previous section, illegal parking activities carried out by illegal parking attendants are a criminal act because they include illegal levies. Criminal acts of illegal parking committed by illegal parking attendants can be subject to Article 368 of the Criminal Code, Article 373 of the Criminal Code and Article 379 of the Criminal Code. Subjects who can be subject to criminal liability for illegal parking are illegal parking attendants, namely every person who carries out deliberate actions for illegal collection of a certain amount, with the aim of obtaining personal gain and legally this is an illegal act that is detrimental to individuals and society.

The types of criminal sanctions that can be imposed on illegal parking attendants are imprisonment or fines. Imprisonment here is the main punishment that can be imposed by a judge in deciding the illegal parking criminal case, while a fine is the main type of punishment imposed on the perpetrator of the illegal parking crime, aimed at the assets or property of the perpetrator of the illegal parking crime. The imposition of criminal sanctions on perpetrators of illegal parking is an alternative, meaning that if the perpetrator has already been sentenced to prison then there is no need to be subject to a fine, this is because the formulation of Article 368 of the Criminal Code, Article 373 of the Criminal Code and Article 379 of the Criminal Code uses the conjunction "or" to connect both types of criminal sanctions.

The amount of imprisonment that can be imposed on perpetrators of illegal parking crimes is a maximum of four years or a maximum of nine months or a maximum of three months or perpetrators of illegal parking crimes can also be subject to a fine of a maximum of two hundred and fifty rupiah. (Rp. 250) or a maximum fine of Rp. 900. Furthermore, regarding the amount of criminal sanctions in the form of fines, Article 3 of the Republic of Indonesia Supreme Court Regulation No. 2 of 2012 concerning Adjustments to Limits for Light Crimes and the Amount of Fines in the Criminal Code. That each maximum amount of fines threatened in the Criminal Code except Article 303 paragraph 1 and paragraph 2, 303 bis paragraph 1 and paragraph 2, is multiplied to 1,000 (one thousand) times. So the fine is Rp. 250 to Rp. 250,000 (two hundred and fifty thousand rupiah) and a fine of Rp. 900 to Rp. 900,000 (nine hundred thousand rupiah).

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D. CLOSING

In connection with the writing and research results above, the author can conclude that;

An illegal parking attendant is any person who carries out illegal parking activities, the activity of which is carrying out illegal fees in a certain amount, with the aim of obtaining personal profit and legally this is an illegal act that is detrimental to individuals and society. Illegal levies are the term for all forms of informal levies, which have no legal basis, so these actions are called illegal levies (extortion). In their work, perpetrators of illegal levies are sometimes followed by acts of violence or threats of violence against parties who are in a weak position because of certain interests. Illegal levies can be categorized as criminal acts of extortion committed by a person or group to benefit themselves or others. Criminal acts of illegal parking committed by illegal parking attendants can be subject to Article 368 of the Criminal Code, Article 373 of the Criminal Code and Article 379 of the Criminal Code.

Criminal liability for illegal parking attendants is the responsibility imposed on someone who carries out illegal parking activities. The types of criminal sanctions that can be imposed on illegal parking attendants are imprisonment or fines. The amount of imprisonment that can be imposed on perpetrators of illegal parking crimes is a maximum of four years or a maximum of nine months or a maximum of three months or perpetrators of illegal parking crimes can also be subject to a fine of up to Rp. 250 (two hundred and fifty rupiah) / with adjustment to Rp. 250,000 (two hundred and fifty thousand rupiah) or a maximum fine of Rp. 900 (nine hundred rupiah) or with adjustments, namely Rp. 900,000 (nine hundred thousand rupiah).

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