



VOLUME 11 NO 2, DECEMBER 2022

P-ISSN: 2303-050X / E-ISSN: 2580-5797

This work is licensed under a [Creative Commons Attribution 4.0 International License](https://creativecommons.org/licenses/by/4.0/)

# The Concept for Establishing Ideal Regional Regulations for Economic Improvement in Bone District

Nurdin<sup>1</sup>, Djuniarti<sup>2</sup>

<sup>1</sup>Faculty of Law, Islamic University Makassar, Indonesia. E-mail: nurdin.nt005@gmail.com

<sup>2</sup>Faculty of Law, Islamic University Makassar, Indonesia. E-mail: djuniarti27@gmail.com

---

## Abstract

This study aims to determine whether regional regulations, especially local taxes and levies related to the local revenue of Bone City, have met the criteria for making good regional regulations. By looking at the principles of making Regional Regulations starting from the preparation stage of preparing the draft Regional Regulations to ratification and promulgation in the Regional Gazette of the City of Bone. The method used in writing this thesis is a normative study with an emphasis on a normative juridical approach, namely an approach based on legislation. The results of the study indicate that in order to produce a good Regional Regulation product that is in accordance with the demands of the community's needs, it is necessary to do it based on the procedures for the preparation of Regional Regulations to be more directed and coordinated. Regional regulations that regulate Regional Original Income (PAD) have not been oriented to the interests of the community. This is revealed in the research that in every consideration and general explanation of Regional Regulations, the expectation of the formation of Regional Regulations is to increase Regional Original Income (PAD), so that it seems that Regional Regulations regarding user fees tend to burden the community with various tariffs for which there is no clear standard of loading. Regional regulations are made based on the way of thinking that every public service must be charged with a number of tariffs, which should be a regional regulation as a means of regulation to provide convenience for the community in developing their business.

**Keywords:** *Regional Regulation; Economy; Local Government*

---

## INTRODUCTION

One of the problems faced by some regencies or cities within the scope of South Sulawesi Province today revolves around efforts to increase Regional Original Income (PAD). This problem arises because there is a tendency to think from some bureaucrats in the region to think that the main parameter that determines the independence of a region in autonomy lies in the amount of Regional Original Revenue (PAD).<sup>1</sup>

---

<sup>1</sup> Andi Yuliani, "Daya Ikat Pengundangan Peraturan Perundang-Undangan," *Jurnal Legislasi Indonesia* 14, no. 4 (2017): 429-38.

This tendency to think above can be understood because of the historical perspective of the Regional Government which reveals the causes of regional shackles both politically and economically through the legal instruments of the Regional Government, namely Law Number 5 of 1974 along with all its implementing regulations. regions to grow and develop in order to explore all the strategic economic potentials in the region.<sup>2</sup>

Nuralam Abdullah stated that from a historical perspective, it was revealed that the Regional Government in the past was very dependent on subsidized funds from the Central Government. The results of the identification and inventory of regional financial capabilities conducted by the Director General of General Government and Regional Autonomy (PUOD) show that only 21.92% of the 292 Level II Regions in Indonesia are deemed capable of financing regional development. The dependence of regions on central government subsidies was also revealed by Bagir Manan, that Regional Original Income (PAD) both for Level I Regions and Level II Regions, is not sufficient to finance themselves.<sup>3</sup>

This shows that most of the Regional Government Expenditure Budget (APBD) comes from Central Government assistance. Large financial assistance has provided greater opportunities for regions to carry out various service tasks to the community, but this financial dependence has resulted in the implementation of regional autonomy being not fully operational, and on the other hand inviting strong central government intervention in the administration of regional household affairs.<sup>4</sup>

Data on low Regional Original Income (PAD) prior to the enactment of Law Number 22 of 1999, concerning Regional Government. The PAD capacity of a number of Level II regions throughout Indonesia in 1993/1994 was only 11.24% and in the course of each year tends to decrease. On the other hand, the proportion of local government assistance increased from 63.87% in 1985/1986 to 70.87% in 1993/1994.<sup>5</sup>

The results of research by the Research and Development Agency of the Ministry of Home Affairs in collaboration with Gadjah Mada University, Syarifuddin Tayeb stated that of the 292 regencies that were researched, they showed low Regional Original Income (PAD) to regional financing, namely: 122 Districts ranging from 0.53% - 10% , 86 Districts ranged from 10% - 20%, 43 Districts ranged from 20.1% - 30%, 17 Districts ranged from 31.1% - 50%, 2 Districts ranged from above 50%. The low contribution of PAD to regional financing, because the regions are given the authority to mobilize tax funds and are able

---

<sup>2</sup> Muhammad Suharjono, "Pembentukan Peraturan Daerah Yang Responsif Dalam Mendukung Otonomi Daerah," *DiH: Jurnal Ilmu Hukum* 10, no. 19 (2014), <https://doi.org/10.30996/dih.v10i19.281>.

<sup>3</sup> Muhammad Aziz Ramadhan, "Perlindungan Hukum Bagi Anak Di Bawah Umur Atas Marketplace Yang Menjual Minuman Beralkohol Tanpa Izin Edar Secara Online," *Jurnal Novum* 2, no. 1 (2021): 23.

<sup>4</sup> Suparta Endang, "Jurnal Ilmiah Penegakan Hukum," *Prospektif Pengaturan Euthanasia Di Indonesia Ditinjau Dari* 5, no. 2 (2018): 94-100.

<sup>5</sup>H. Tabrani Wed, *Otoda Journal*, Jakarta, 1999. H. 17.

to meet only about 20% - 30% of total revenue to finance routine and development needs, while 70% - 80% are dropped from the center.<sup>6</sup>

In addition to the problem of limited authority in mobilizing sources of tax and levy funds, there are also problems of a technical juridical nature, namely in the form of regulations that are used as the legal basis for regions to collect PAD, both from taxes and from regional retribution. Research findings of the Regional Autonomy Implementation Monitoring Committee (KPPOD).<sup>7</sup>

A number of regional regulations in the business sector turned out to be problematic because they conflicted with higher regulations. The Monitoring Committee for the Implementation of Regional Autonomy (KPPOD) noted that there are around 2000 regional regulations that have the potential to be problematic. In fact, there are several regional regulations that must be canceled by law but are still implemented in the regions. The existence of the PERDA often hinders economic development in the area concerned.<sup>8</sup>

Existing data President Joko Widodo announced that the Ministry of Home Affairs had canceled 3,143 regional regulations and regional head regulations. These regulations are considered problematic. The Minister of Home Affairs in accordance with his authority, has canceled 3,143 regional regulations that are problematic.<sup>9</sup>

According to Reydonnyzar, many PERDAs are problematic because some local governments cannot distinguish between taxes and levies. For example, there is a levy on export commodities to Lampung. That way, there is a "dual taxation" or double taxation of one tax object so that businesses are burdened. Reydonnyzar admitted that his party would not tolerate local governments imposing double taxation. Therefore, after the enactment of Law No. 28 of 2009 concerning regional taxes and fees, local governments were given 2 years to make adjustments. Reydonnyzar hopes that the local government will immediately discuss the PERDA with the local DPRD.<sup>10</sup>

In addition to the weak coordination between ministries and the flaws in Law No. 28 of 2009, Robert hopes that the local government can act wisely. According to him, local governments should not create local governments that can reap large revenues quickly

<sup>6</sup> Nur Taufiq Aswar, Muslimin H. Kara, "Al-Azhar Islamic Law Review," *Al-Azhar Islamic Law Review* 3, no. 1 (2021): 38-48.

<sup>7</sup> Zainal Arifin Mochtar, "Antinomi Dalam Peraturan Perundang-Undangan Di Indonesia," *Hasanuddin Law Review* 1, no. 3 (2015): 316, <https://doi.org/10.20956/halrev.v1n3.112>.

<sup>8</sup> Muhammad Asrianto Zainal, "Proses Pembentukan Peraturan Daerah Kabupaten Muna Sulawesi Tenggara," *Al-Izzah: Jurnal Hasil-Hasil Penelitian* 13, no. 2 (2018): 210, <https://doi.org/10.31332/ai.v13i2.1052>.

<sup>9</sup> Eka NAM Sihombing and Muhammad Yusrizal Adi Syaputra, "Implementasi Penggunaan Kecerdasan Buatan Dalam Pembentukan Peraturan Daerah," *Jurnal Ilmiah Kebijakan Hukum*, 2020, <https://doi.org/10.30641/kebijakan.2020.v14.419-434>.

<sup>10</sup> Rizki Jayuska and Ismail Marzuki, "Problematisasi Pembentukan Peraturan Daerah Oleh Pemerintah Daerah Provinsi Kalimantan Tengah Periode 2016-2021," *Pagaruyuang Law Journal* 4, no. 2 (2021): 149-67, <https://doi.org/10.31869/plj.v4i2.2464>.

but do not support long-term investment. Local governments should think about sustainable local revenues". he added.<sup>11</sup>

## METHOD

This research is a normative legal research, namely research that focuses on the object of research on legislation as positive law. The emphasis of normative legal research in accordance with the distinctive character of legal scholarship lies in the study of law or legal studies of positive law, which includes three layers of legal scholarship, consisting of the study of legal dogmatics, legal theory, and legal philosophy. At the level of legal dogmatics, the study is carried out on the identification of positive law, especially legislation. Meanwhile, at the level of legal theory, a study of the theories that can be used as a problem analysis knife is carried out. At the philosophical level, this research was conducted to understand the perceptions of local regulatory makers regarding the values of expediency, legal certainty.<sup>12</sup>

## RESULT AND DISCUSSION

### 1. Principles of Formation of Regional Regulations based on the rules of Establishment of laws and regulations

Law Number 12 of 2011 regulates several principles regarding the formation of regional regulations as follows:<sup>13</sup>

- a. The discussion of the draft Regional Regulation is carried out by the DPRD together with the Governor/Regent/Mayor
- b. The Draft Regional Regulation that has been approved by the DPRD is stipulated by the Regional Head to become a Regional Regulation;
- c. Regional regulations are formed in the implementation of autonomy, assistance tasks and accommodate special regional conditions and/or further elaboration of higher legislation.
- d. Regional regulations must not conflict with the public interest, regional regulations, or higher laws and regulations.
- e. Perda can contain provisions for the cost of coercive law enforcement or imprisonment for a maximum of six months or a fine of up to five million rupiah.
- f. The decision of the Regional Head is determined to implement the Regional Regulation.

---

<sup>11</sup>Talkshow on Tempo TV and KBR 68H - Tuesday, July 25, 2012.

<sup>12</sup> Peter Mahmud Marzuki, *Penelitian Hukum* (Jakarta: Kencana, 2010).

<sup>13</sup> Sihombing and Adi Syaputra, "Implementasi Penggunaan Kecerdasan Buatan Dalam Pembentukan Peraturan Daerah."

- g. Perdadan Decree of the regional head that regulates, is contained in the regional gazette.

The content of regional regulations may not regulate matters that deviate from the principles of the Unitary State of the Republic of Indonesia (NKRI). No matter how broad the scope of regional autonomy, regional autonomy must not break the frame of the Unitary State of the Republic of Indonesia. Article 18 paragraph (5) of the 1945 Constitution and Article 10 paragraph (3) of the Law. Number 32 of 2004 concerning Regional Government, Regional Regulations may not contain matters of Government affairs which are the authority of the Central Government, such as:<sup>14</sup>

- a. foreign policy;
- b. defense;
- c. security;
- d. justice;
- e. national monetary and fiscal; and;
- f. Religion.

The formulation of Regional Regulations in various regions is still rarely based on the principles of the regional legislation program, as a result of course legal products, in this case the resulting Regional Regulations are less integrated with other development fields. In fact, it is not uncommon for several Regional Regulations to overlap and not in accordance with the norms and principles of the formation of the underlying legislation. Regional regulations that cannot be implemented optimally, and regional regulations that do not have social sensitivity, all of which are commonly referred to as problematic regional regulations.<sup>15</sup>

With regard to the number of problematic Regional Regulations, Law Number 12 of 2011 concerning the Formation of Legislations, has actually mandated the importance of the regional legislation program in the program for the formation of regional legal products, but there are still many problems that tend to be more oriented towards classical reasons. , namely the lack of awareness from several management officers in the field of the importance of harmonization and synchronization in every formation of Regional Regulations. The formation of laws and regulations is basically a systemic process starting from planning, preparation, drafting techniques, formulation, discussion, ratification, promulgation, and dissemination. Based on this understanding.<sup>16</sup>

---

<sup>14</sup> Ni'matull Huda, *Hukum Pemerintah Daerah* (Bandung: Nusamedia, 2012).

<sup>15</sup> Dian Bakti Setiawan, "Keberadaan Dan Penerapan Perda Syari'ah Sebagai Perundang-Undangan Pada Tingkat Daerah," *Soumatara Law Review* 1, no. 1 (2018): 67, <https://doi.org/10.22216/soumlaw.v1i1.3327>.

<sup>16</sup> Henni Muchtar, "Analisis Yuridis Normatif Sinkronisasi Peraturan Daerah Dengan Hak Asasi Manusia," *Humanus*, 2015, <https://doi.org/10.24036/jh.v14i1.5405>.

In the provisions of Article 236 of Law Number 23 of 2014 concerning Regional Government, it is determined that the contents of regional regulations are as follows:<sup>17</sup>

- a. To carry out regional autonomy and co-administration tasks, the regions establish regional regulations.
- b. The regional regulations as referred to in paragraph (1) are established by the Regional People's Representative Council with the joint approval of the regional head.
- c. The regional regulations as referred to in paragraph (1) contain the following materials:
- d. Implementation of regional autonomy and assistance tasks; and
- e. Further elaboration of higher statutory provisions.
- f. In addition to the content material as referred to in paragraph (3), the regional regulation may contain local content material in accordance with the provisions of the legislation.

The content of regional head regulations based on the provisions of Article 246 of Law Number 23 of 2014 is material for implementing regional regulations or on the power of laws and regulations. The authority of local governments in establishing regional regulations and other regulations (including regional head regulations) has been recognized constitutionally. However, Sabarno stated that the formation of regional regulations cannot rely on their own authority, because the regions are under the authority of the national public legal environment.<sup>18</sup>

Guidelines for the formation of Regional Regulations must be based on Law no. 12 of 2011 concerning the Establishment of Legislations, Article 5 formulates that in forming laws and regulations must be carried out based on the principles of the establishment of good laws and regulations, which include: clarity of objectives, institutions or appropriate forming officials, conformity between types of laws and regulations, hierarchy, and content material, can be implemented, usability and effectiveness, clarity of formulation and openness. Meanwhile, Article 13 of Law Number 12 of 2011 states that: "The material on the content of Provincial Regulations and Regency/City Regional Regulations contains material for the implementation of regional autonomy and assistance tasks and accommodates special regional conditions and/or further elaboration of laws and regulations that higher."<sup>19</sup>

In its formation, a series of principles have been established including clarity of purpose, appropriate institutional or forming organs, conformity between types and

---

<sup>17</sup> Ferry Irawan Febriansyah, "Konsep Pembentukan Peraturan Perundang-Undangan Di Indonesia," *Perspektif* 21, no. 3 (2016): 220, <https://doi.org/10.30742/perspektif.v21i3.586>.

<sup>18</sup> Andi Yuliani, "Daya Ikat Pengundangan Peraturan Perundang-Undangan."

<sup>19</sup> Suharjono, "Pembentukan Peraturan Daerah Yang Responsif Dalam Mendukung Otonomi Daerah."

content of content, can be implemented, usability and effectiveness, clarity of formulation and openness. In addition, it must not conflict with higher laws and regulations.<sup>20</sup>

The formation of regional regulations is a manifestation of the authority delegated to regional governments in the context of implementing regional autonomy to carry out their rights and obligations. In its formation, a series of principles have been established including clarity of purpose, appropriate institutional or forming organs, conformity between types and content of content, can be implemented, usability and effectiveness, clarity of formulation and openness.

In addition, it must not conflict with higher laws and regulations. All of these parameters are of course aimed at making the concept of regional autonomy run on a predetermined path, bringing local government services closer to the community and most importantly not threatening the Unitary State of the Republic of Indonesia. For this reason, careful planning is needed so that the parameters referred to are accommodated in the process of forming regional regulations as well as the content of regional regulations. In order to ensure that regional regulations and regional head regulations remain within the framework of the national legal system, it is possible to cancel the said regulation, if it conflicts with the parameters determined in the legislation.

To produce a good Regional Regulation product and in accordance with the demands of the community's needs, it is necessary to carry out the procedures for the preparation of Regional Regulations to be more directed and coordinated. In making Regional Regulations it is necessary to have thorough and in-depth preparations, including: having knowledge of the content material to be regulated in Regional Regulations; there is knowledge about how to put the content into regional regulations in a brief but clear manner, with a good choice of language and easy to understand, systematically arranged based on good and correct Indonesian rules. The procedure for drafting regional regulations is a series of activities for the preparation of regional legal products from planning to their stipulation

## **2. The basis for the formation of regional regulations that are oriented towards improving the economy in Bone Regency**

Regional regulations have a strategic position, because they are given a clear constitutional basis as stipulated in Article 18 paragraph (6) of the 1945 Constitution of the Republic of Indonesia. Regional regulations have several functions, first as a policy instrument to carry out regional autonomy and assistance tasks as mandated the 1945 Constitution of the Republic of Indonesia and the Law on Regional Government. Then, secondly, as a container for the specificity and diversity of the region, as well as channeling the aspirations of the people in the region. However, the regulation remains

---

<sup>20</sup> Machmud Aziz, "Pengujian Peraturan Perundang-Undangan Dalam Sistem Peraturan Perundang-Undangan Indonesia," *Jurnal Konstitusi* 7, no. 5 (2016): 113, <https://doi.org/10.31078/jk756>.

within the framework of the Unitary State of the Republic of Indonesia which is based on Pancasila and the 1945 Constitution. Third, it functions as a development tool in improving regional welfare. The fourth function is as an implementing regulation of higher laws and regulations.<sup>21</sup>

Bagir Manan stated about the function of legislation, which can be divided into two main groups, namely:<sup>22</sup>

a. Internal Functions,

Internal function is the function of regulating legislation as a sub-system of law (statutory law) to the system of legal rules in general internally, laws and regulations carry out the function of law creation, law reform function, integration function of legal pluralism, legal certainty function. Internally, laws and regulations carry out several functions: a. The function of law creation. b. Legal reform function. c. Function of integration of legal system pluralism d. Legal certainty function

b. External Functions

The external function is the linkage of laws and regulations with the place where they apply. This external function can be referred to as a legal social function, which includes a change function, a stabilization function, and a convenience function. Thus, this function can also apply to customary law, customary law, or jurisprudential law. For Indonesia, this social function will be played more by laws and regulations, due to various considerations that have been mentioned above. These social functions can be distinguished: a. Change function b. Stabilization function c. Convenient function

The formation of legislation in this case the regional regulation of Bone Regency, in its formation it must be based on three main foundations, namely:<sup>23</sup>

a. Philosophical Foundation

The philosophical basis for the formation of regional regulations in Indonesia currently refers to the *recht idee* contained in Pancasila and the Preamble to the 1945 Constitution. The core philosophical basis is if the regulatory foundation used has wise values, namely having true (logical), good and fair values. Finding a philosophical means doing an in-depth study to seek and find the

---

<sup>21</sup> Arifuddin N, "Implementasi Fungsi Legislasi Dewan Perwakilan Rakyat Daerah Pada Pembentukan Peraturan Daerah," *Al-Islah* 23, no. 1 (2020): 55.

<sup>22</sup> Marten Bunga, "Model Pembentukan Peraturan Daerah Yang Ideal Dalam Penyelenggaraan Otonomi Daerah," *Jurnal Hukum & Pembangunan* 49, no. 4 (2020): 818, <https://doi.org/10.21143/jhp.vol49.no4.2342>.

<sup>23</sup> Nurfaika Ishak, Rahmad R Hasibuan, and Tri Suhendra Arbani, "Bureaucratic and Political Collaboration Towards a Good Governance System," *Jurnal Bestuur* 8, no. 1 (2020), <https://doi.org/10.20961/bestuur.42922>.



essence of something that is appropriate and uses reason, common sense. According to the modern democratic system, policy is not in the form of sparks of thought or opinion from state or government officials who represent the people but also public opinion (voice of the people) which has an equal portion to reflect (realize) in public policies.

b. Sociological Foundation

This sociological foundation relates to the real conditions that exist in society. The sociological basis becomes a benchmark regarding the needs of the community so that it is formulated in a statutory regulation.

c. Juridical Platform

Materials for the formation of Regency regional regulations are prohibited from being in conflict with the public interest and/or legislation with a higher position. In addition, the juridical basis also synchronizes all existing laws and regulations.

Between one legal norm and another, it is possible to have inequality (disharmony: sic), in this case Kelsen calls it a conflict between legal norms from various levels. To avoid conflicts between legal norms (disharmony between legal norms) in this case legislation, it can be done before or after the legislation is promulgated.<sup>24</sup> Efforts made before the legislation is promulgated are to carry out a whole series of processes for the formation of laws and regulations that are guided by the principles of the formation of good laws and regulations as well as the material principles of the content of laws and regulations.<sup>25</sup>

Harmonization or synchronization is ideally carried out at the time of drafting laws and regulations. The harmonization of draft laws includes 2 (two) aspects as follows:<sup>26</sup>

1. Harmonizing the content of the draft law by:

- a. Pancasila;
- b. 1945 Constitution of the Republic of Indonesia/vertical harmonization;
- c. Laws/horizontal harmonization;
- d. The principles of laws and regulations:
  - 1) The principle of formation.
  - 2) The principle of charge material.

---

<sup>24</sup> Salman Paris Harahap Lidya Rahmadani Hasibuan, "Implementasi Peraturan Daerah Kota Medan No.3 Tahun 2014 Tentang Kawasan Tanpa Asap Rokok Pada Kota Medan," *Jurnal Hukum Responsif* 7, no. 7 (2019): 96.

<sup>25</sup> Aristo Evandy A. Barlian, "Konsistensi Pembentukan Peraturan Daerah Berdasarkan Hierarki Perundang-Undangan Dalam Prespektif Politik Hukum," *Fiat Justisia: Jurnal Ilmu Hukum*, 2017, <https://doi.org/10.25041/fiatjustisia.v10no4.801>.

<sup>26</sup> Jayuska and Marzuki, "Problematika Pembentukan Peraturan Daerah Oleh Pemerintah Daerah Provinsi Kalimantan Tengah Periode 2016-2021."

3) Other principles in accordance with the legal field of the relevant draft law.  
2. Harmonization of draft laws with techniques for drafting laws and regulations which include:

- 1) The framework of laws and regulations;
- 2) Special matters;
- 3) Variety of languages;
- 4) Form of draft legislation.

The harmonization of draft laws that are carried out carefully and professionally will produce draft laws that meet the requirements as a good draft law. There are 8 (eight) criteria of a good law according to Lon Fuller in the following:

1. The law must be obeyed by everyone, including the rulers of the country;
2. Laws must be published;
3. The law must apply forward, not retroactively;
4. Legal rules must be written clearly, so that they can be known and applied correctly;
5. The law must avoid contradictions;
6. The law does not require something that is impossible to fulfill;
7. The law must be constant so that there is legal certainty. But the law must also be changed if the political and social situation has changed;
8. The actions of government officials and law enforcement officers must be consistent with applicable law.

The relationship between the central government and local governments can increase their income through direct taxes. In the relative autonomy model, local governments can make policies determined by the central government. The agency model is a local government model, where the local government functions as an implementing agent for central government policies.<sup>27</sup> This is ensured through detailed specifications in regulations, regulatory developments and oversight.

The interaction model is a model that is difficult to determine the scope of activities of the central government and local governments, because they are involved in a complex pattern of relationships, the emphasis of which is on beneficial effects. The political process of the central and local governments is carried out through dual mandates, which are often resolved by mutual discussion. Officers at both levels were involved in joint discussions about projects and planning. In this model, it is difficult to determine the responsibilities of each authority, because the emphasis is on cooperation. Local government finances consist of taxes and funds, however taxes can be shared, while the level of funds is limited<sup>28</sup>

---

<sup>27</sup> Adriana Mustafa, "Implementasi Antara Legislatif Dan Eksekutif Dalam Pembentukan Peraturan Daerah Yang Partisipatif," *Al-Qadau* 5, no. 2296 (2018).

<sup>28</sup> Hasyim Asyari, "Asas Keterbukaan Dalam Pembentukan Peraturan Daerah (Study Kasus Di Kabupaten Lombok Tengah)," *Refleksi Hukum* 2, no. 1 (2017): 81-96.

From the description above, in discussing the formation of regional regulations, it was found the concept that to support the implementation of regional autonomy, in the design of regional regulations, the following matters must be considered:<sup>29</sup>

- a. The drafting of a Regional Regulation must go through the procedures that have been determined in the formation of laws and regulations.
- b. The formation of good regional regulations must be based on the principle of the formation of laws and regulations so that they do not depart from the objectives of the regional regulations to be enacted, and involve elements of the community so that they are in accordance with the wishes of the community.
- c. The role of drafters of Regional Regulations is very important to understand the function of Regional Regulations for the implementation of Regional Autonomy, as well as overseeing the implementation of Perda that have been ratified.
- d. The existence of regional regulations must not be outside the order of the Indonesian legal system, because regional regulations are included in the hierarchy of laws and regulations in Indonesia.
- e. Before reaching the discussion level, the government should provide a consultation room so that it can minimize the occurrence of problematic Regional Regulations.

One of the objectives of establishing a Regional Regulation is to implement higher laws and regulations and accommodate special conditions in the region concerned. Regional Regulations as an elaboration or implementation of higher laws and regulations aim to provide further regulations regarding the procedures for their implementation in the regions. The substance of the material has been regulated in higher legislation.<sup>30</sup>

Regional regulations as a legal umbrella in the implementation of regional autonomy aim to regulate the substance of the content in accordance with regional conditions. So it does not have to be based on higher regulations (central level), but can also make rules according to the needs of each region in the context of implementing regional autonomy as long as regional regulations established to implement regional autonomy, the object of the regulation includes both substantive and technical ones. procedures for its implementation.<sup>31</sup>

In the City of Bone, every legal product of a Regional Regulation for the purpose of forming a Regional Regulation can generally be seen in the considerations and general

---

<sup>29</sup> Asri Lasatu, "Urgensi Peraturan Daerah Tentang Program Pembentukan Peraturan Daerah Terhadap Kinerja DPRD," *Jurnal Ilmiah Kebijakan Hukum*, 2020, <https://doi.org/10.30641/kebijakan.2020.v14.201-222>.

<sup>30</sup> Roni Rustandi, "Kata Kunci : Fungsi, Pemerintah Daerah, Dewan Perwakilan Rakyat Daerah, Hubungan, Peraturan Daerah," *Dinamika Masalah Hukum Dan Keadilan Vol. 4 4*, no. 1 (2017): 35-53.

<sup>31</sup> Putri Kumala Bintang, "Proses Pembentukan Peraturan Daerah Kota Sawahlunto Nomor 8 Tahun 2019 Tentang Penyelenggaraan Administrasi Kependudukan," *Soumatera Law Review* 3, no. 2 (2020): 135, <http://mpoc.org.my/malaysian-palm-oil-industry/>.

explanations of the Regional Regulation. The results showed that in the legal product of the Regional Regulation in the City of Bone in the draft Regional Regulation submitted by the Regional Government to the Regional People's Legislative Council of Bone City to be discussed together, then determined as a Regional Regulation in every consideration and general explanation, the objectives the establishment of Regional Regulations are:<sup>32</sup>

- a. In the context of implementing broad, real and responsible regional autonomy, improving government administration, implementing development and community services that are efficient and effective;
- b. Regulate the authority that is the affairs of the Regency or City Government;
- c. Guidance and supervision in the implementation of authority which has become the affairs of the Regency or City Government;
- d. Increase in Regional Original Income (PAD).

When viewed from the aspect of implementing the principle of clarity of purpose in the formation of legislation, the making of the Regional Regulations mentioned above shows that the objectives to be achieved are very diverse. In this context, the purpose of making Regional Regulations again becomes unclear whether it is in the context of improving services, regulation, authority, guidance and supervision or Regional Original Revenue.<sup>33</sup>

After reviewing it, it seems that the design of the Regional Regulation wants to accumulate various objectives simultaneously, but behind it all, in its implementation, the most prominent goal is in the context of increasing Regional Original Income.

The findings above show that the purpose of establishing Regional Regulations in the City of Bone is actually in the context of increasing Regional Original Income (PAD) to support the implementation of regional autonomy. The Bone City Government seems to want to make a Regional Regulation, especially a Regional Regulation that regulates user fees as a money-printing machine to fill the regional treasury, burdening the community with various fees in the form of regional fees, with the hope that the money collected will fill the regional treasury and increase the amount of money earned. Regional Original Income (PAD) in the context of implementing development in the region and improving services to the community.<sup>34</sup>

This way of thinking is actually not wrong and can be understood because the Regional Government must explore all potential sources in the region to increase

---

<sup>32</sup> Tri Suhendra Arbani, "KEBIJAKAN PEMERINTAH TERHADAP PENGALOKASIAN DANA ALOKASI UMUM DAN KETERGANTUNGAN PEMERINTAH DAERAH," *Al-'Adl* 13, no. 1 (January 31, 2020): 94, <https://doi.org/10.31332/aladl.v13i1.1679>.

<sup>33</sup> Sihombing, "Development of Regulatory Authority Annulment of Local Regulations and Regional Head Regulations," *Jurnal Yudisial* 10, no. 2 (2017): 217-34.

<sup>34</sup> Tri Suhendra Arbani, "Analisis Yuridis Pengisian Jabatan Wakil Kepala Daerah Dalam Penyelenggaraan Pemerintahan Daerah," *Supremasi Hukum* 6, no. 2 (2017): 113-39.

Regional Original Revenue (PAD) in order to finance the regional development of Bone City, because the General Allocation Fund (DAU) and the Special Allocation Fund (DAK) ) is very limited from the Central Government, but the City Government of Bone should also be able to prove that the increase in Regional Original Income (PAD) can really improve services to the community so that services to the community can be closer to the real objectives of regional autonomy. A further impression that can be captured in this context is that it is the people who support the continuity of the Regional Government.<sup>35</sup>

In general, the purpose of the formation of legislation is to regulate and organize life in a country so that the people governed by the law obtain certainty, benefit and justice in the life of the state and society. To realize this purpose, it will start from a job called the design of writing a draft of a good draft law.

## CONCLUSION

To produce a good Regional Regulation product and in accordance with the demands of the community's needs, it is necessary to carry out the procedures for the preparation of Regional Regulations to be more directed and coordinated. In making Regional Regulations it is necessary to have thorough and in-depth preparations, including: having knowledge of the content material to be regulated in Regional Regulations; there is knowledge about how to put the content into regional regulations in a brief but clear manner, with a good choice of language and easy to understand, systematically arranged based on good and correct Indonesian rules. The procedure for drafting regional regulations is a series of activities for the preparation of regional legal products from planning to their stipulation.

Regional regulations that regulate Regional Original Income (PAD) have not been oriented to the interests of the community. This is revealed in the research that in every consideration and general explanation of Regional Regulations, the expectation of the formation of Regional Regulations is to increase Regional Original Income (PAD), so that it seems that Regional Regulations regarding user fees tend to burden the community with various tariffs for which there is no clear standard of loading. Regional regulations are made based on the way of thinking that every public service must be charged with a number of tariffs, which should be a regional regulation as a means of regulation to provide convenience for the community in developing their business.

---

<sup>35</sup> Hikmah Maros and Sarah Juniar, "Dualisme Pengujian Peraturan Perundang-Undangan," *Jurnal Legislasi Indonesia* 15, no. 2 (2018): 69-79.

## REFERENCES

### Journal Article:

- Andi Yuliani. "Daya Ikat Pengundangan Peraturan Perundang-Undangan." *Jurnal Legislasi Indonesia* 14, no. 4 (2017): 429–38.
- Arbani, Tri Suhendra. "Analisis Yuridis Pengisian Jabatan Wakil Kepala Daerah Dalam Penyelenggaraan Pemerintahan Daerah." *Supremasi Hukum* 6, no. 2 (2017): 113–39.
- — —. "KEBIJAKAN PEMERINTAH TERHADAP PENGALOKASIAN DANA ALOKASI UMUM DAN KETERGANTUNGAN PEMERINTAH DAERAH." *Al-'Adl* 13, no. 1 (January 31, 2020): 94. <https://doi.org/10.31332/aladl.v13i1.1679>.
- Aswar, Muslimin H. Kara, Nur Taufiq. "Al-Azhar Islamic Law Review." *Al-Azhar Islamic Law Review* 3, no. 1 (2021): 38–48.
- Asyari, Hasyim. "Asas Keterbukaan Dalam Pembentukan Peraturan Daerah (Study Kasus Di Kabupaten Lombok Tengah)." *Refleksi Hukum* 2, no. 1 (2017): 81–96.
- Aziz, Machmud. "Pengujian Peraturan Perundang-Undangan Dalam Sistem Peraturan Perundang-Undangan Indonesia." *Jurnal Konstitusi* 7, no. 5 (2016): 113. <https://doi.org/10.31078/jk756>.
- Barlian, Aristo Evandy A. "Konsistensi Pembentukan Peraturan Daerah Berdasarkan Hierarki Perundang-Undangan Dalam Prespektif Politik Hukum." *Fiat Justisia: Jurnal Ilmu Hukum*, 2017. <https://doi.org/10.25041/fiatjustisia.v10no4.801>.
- Bintang, Putri Kumala. "Proses Pembentukan Peraturan Daerah Kota Sawahlunto Nomor 8 Tahun 2019 Tentang Penyelenggaraan Administrasi Kependudukan." *Soumatra Law Review* 3, no. 2 (2020): 135. <http://mpoc.org.my/malaysian-palm-oil-industry/>.
- Bunga, Marten. "Model Pembentukan Peraturan Daerah Yang Ideal Dalam Penyelenggaraan Otonomi Daerah." *Jurnal Hukum & Pembangunan* 49, no. 4 (2020): 818. <https://doi.org/10.21143/jhp.vol49.no4.2342>.
- Endang, Suparta. "Jurnal Ilmiah Penegakan Hukum." *Prospektif Pengaturan Euthanasia Di Indonesia Ditinjau Dari* 5, no. 2 (2018): 94–100.
- Febriansyah, Ferry Irawan. "Konsep Pembentukan Peraturan Perundang-Undangan Di Indonesia." *Perspektif* 21, no. 3 (2016): 220. <https://doi.org/10.30742/perspektif.v21i3.586>.
- Huda, Ni'matull. *Hukum Pemerintah Daerah*. Bandung: Nusamedia, 2012.
- Ishak, Nurfaika, Rahmad R Hasibuan, and Tri Suhendra Arbani. "Bureaucratic and Political Collaboration Towards a Good Governance System." *Jurnal Bestuur* 8, no. 1 (2020). <https://doi.org/10.20961/bestuur.42922>.

- Jayuska, Rizki, and Ismail Marzuki. "Problematika Pembentukan Peraturan Daerah Oleh Pemerintah Daerah Provinsi Kalimantan Tengah Periode 2016-2021." *Pagaruyuang Law Journal* 4, no. 2 (2021): 149-67. <https://doi.org/10.31869/plj.v4i2.2464>.
- Lasatu, Asri. "Urgensi Peraturan Daerah Tentang Program Pembentukan Peraturan Daerah Terhadap Kinerja DPRD." *Jurnal Ilmiah Kebijakan Hukum*, 2020. <https://doi.org/10.30641/kebijakan.2020.v14.201-222>.
- Lidya Rahmadani Hasibuan, Salman Paris Harahap. "Implementasi Peraturan Daerah Kota Medan No.3 Tahun 2014 Tentang Kawasan Tanpa Asap Rokok Pada Kota Medan." *Jurnal Hukum Responsif* 7, no. 7 (2019): 96.
- Maros, Hikmah, and Sarah Juniar. "Dualisme Pengujian Peraturan Perundang-Undangan." *Jurnal Legislasi Indonesia* 15, no. 2 (2018): 69-79.
- Marzuki, Peter Mahmud. *Penelitian Hukum*. Jakarta: Kencana, 2010.
- Mochtar, Zainal Arifin. "Antinomi Dalam Peraturan Perundang-Undangan Di Indonesia." *Hasanuddin Law Review* 1, no. 3 (2015): 316. <https://doi.org/10.20956/halrev.v1n3.112>.
- Muchtar, Henni. "Analisis Yuridis Normatif Sinkronisasi Peraturan Daerah Dengan Hak Asasi Manusia." *Humanus*, 2015. <https://doi.org/10.24036/jh.v14i1.5405>.
- Mustafa, Adriana. "Implementasi Antara Legislatif Dan Eksekutif Dalam Pembentukan Peraturan Daerah Yang Partisipatif." *Al-Qadau* 5, no. 2296 (2018).
- N, Arifuddin. "Implementasi Fungsi Legislasi Dewan Perwakilan Rakyat Daerah Pada Pembentukan Peraturan Daerah." *Al-Islah* 23, no. 1 (2020): 55.
- Ramadhan, Muhammad Aziz. "Perlindungan Hukum Bagi Anak Di Bawah Umur Atas Marketplace Yang Menjual Minuman Beralkohol Tanpa Izin Edar Secara Online." *Jurnal Novum* 2, no. 1 (2021): 23.
- Rustandi, Roni. "Kata Kunci : Fungsi, Pemerintah Daerah, Dewan Perwakilan Rakyat Daerah, Hubungan, Peraturan Daerah." *Dinamika Masalah Hukum Dan Keadilan* Vol. 44, no. 1 (2017): 35-53.
- Setiawan, Dian Bakti. "Keberadaan Dan Penerapan Perda Syari'ah Sebagai Perundang-Undangan Pada Tingkat Daerah." *Soumatara Law Review* 1, no. 1 (2018): 67. <https://doi.org/10.22216/soumlaw.v1i1.3327>.
- Sihombing. "Development of Regulatory Authority Annulment of Local Regulations and Regional Head Regulations." *Jurnal Yudisial* 10, no. 2 (2017): 217-34.
- Sihombing, Eka NAM, and Muhammad Yusrizal Adi Syaputra. "Implementasi Penggunaan Kecerdasan Buatan Dalam Pembentukan Peraturan Daerah." *Jurnal Ilmiah Kebijakan Hukum*, 2020. <https://doi.org/10.30641/kebijakan.2020.v14.419->

434.

Suharjono, Muhammad. "Pembentukan Peraturan Daerah Yang Responsif Dalam Mendukung Otonomi Daerah." *DiH: Jurnal Ilmu Hukum* 10, no. 19 (2014). <https://doi.org/10.30996/dih.v10i19.281>.

Zainal, Muhammad Asrianto. "Proses Pembentukan Peraturan Daerah Kabupaten Muna Sulawesi Tenggara." *Al-Izzah: Jurnal Hasil-Hasil Penelitian* 13, no. 2 (2018): 210. <https://doi.org/10.31332/ai.v13i2.1052>.