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District Regulation Surveillance System in Framework of Creating District Autonomy

Budi Santosa, Atma Suganda, Ismail
Universitas Jayabaya, Indonesia
Email: Ibudbudi85@yahoo.com, ubkismail@gmail.com, ubkismail@gmail.com

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Abstract
The purpose of this study is to find out district regulation surveillance system in framework of creating district autonomy. The method used in this study is qualitative method. The results obtained are repressive supervision of local regulations by authorized officials with such measures. The strong impression is no different from testing in the context of maetril testing of laws and regulations carried out by the judiciary. However, repressive supervision by authorized officials on local regulations, which is formed based on the vertical division of authority based on laws and regulations, is not only limited to the formulation in existing laws and regulations, but can develop and be expanded on the basis of government policies in granting autonomy, government policy (central), provincial and other regions in accordance with government functions placed in the government and regions. Kesimpulan yang didapatkan yaitu the supervision provisions of Regional Regulations according to the legal system in Indonesia, are known for preventive supervision and repressive supervision. Preventive supervision is temporary prevention which prevents the authority from being placed on authorized officials. Although explicitly preventive supervision is not expressly stated, it is normatively regulated in Law No. 32 of 2004 which states that local regulations must have criteria that must not conflict with public interest, other regional regulations and higher laws and regulations

1. Introduction

Law has the aim of bringing order and order, peace and tranquility and justice can be formulated with the term 'protector'. Thus, the purpose of law is to create humane social conditions so as to enable social processes to take place reasonably in which every human being can justly get the widest possible opportunity to develop all his human potential as a whole. The law should also create rules on procedures for regulating conduct and ways of implementing them and maintain effective legal regulations (Fadjar, 2013).

In terms of regulations between the central and regional governments, it is focused and initiated on central and regional relations, especially regulations related to regional government as a sample to reveal the disharmonization of other regulations that exist at the central and regional levels. In the end, this restriction is intended to revitalize all laws and regulations as in the hierarchy of legislation so that they run harmoniously. In the relationship between the

center and the regions, there are various forms of laws and regulations that cannot be separated from the harmonization process with two objectives, namely: 1) orderly laws and regulations, 2) central supervision of the regions (Goni, 2015).

The enactment of Law Number 23 of 2014 concerning Regional Government to replace Law 32 of 2004 which is no longer in accordance with the development of constitutional conditions, and demands for the implementation of regional government. The content of the Local Government Law brought many changes in the administration of government. One of them is the division of government affairs between the central government and local governments (Hasjimzum, 2014). The background to the need to stipulate Law Number 23 of 2014, among others: (a) Ensuring the effectiveness of local government administration in order to improve people's welfare; (b) Organize local government management that is more responsive, accountable, transparent, and efficient; (c) Maintain the balance of responsibilities between levels / structures of government in conducting government affairs; (d) Organize regional formation to be more selective in accordance with regional conditions and capabilities; and (e) Organize central and regional relations in the Unitary State system of the Republic of Indonesia. Regional autonomy that has been carried out so far is solely understood as the transfer of the obligations of the central government to regional governments for the community. In fact, the important substance of regional autonomy is the delegation of authority from the center to the regions politically and economically so that economic development and growth take place fairly and equitably in the regions (Budiyono, Muhtadi, & Firmansyah, 2015).

Since the enactment of regional autonomy policy accumulated in the provisions of Law No. 23 of 2014 concerning Regional Government, it can be stated that there is hardly a day that we pass without talking about this issue of decentralization and regional autonomy. Decentralization or regional autonomy is expected to be one of the national policy choices that can prevent the possibility of national disintegration (Munawaroh & Hidayati, 2015). One of these problems is regarding the authority of local governments and central governments, especially in the issue of forming legal products. The tug-of-war of authority between the Central Government and Regional Government, both at the provincial and district / city government levels will always be an actual issue to be discussed. In the administrative perspective, supervision is the key word that donamizes the relationship between the center and the region. Supervision has been running in the current era, but it is realized that the supervision has not been maximized (Sulila, 2015).

During the period 2004-2009, based on the latest Regional Autonomy Implementation Monitoring Committee (KPPOD) study, of the 1,082 Regional Regulations (Perda) reviewed, more than 50 percent were problematic. Throughout 2016, in the first wave there were 383 regional regulations reviewed, and 172 of them were declared problematic. Furthermore, in wave II, out of 507 regional regulations, there were 262 problematic local regulations (Syaukani & Thoari, 2014). And finally, in wave III there were 152 regional regulations that were declared problematic out of a total of 410 regional regulations studied. Local regulations that have not been reviewed will enter the next wave. The deregulation of local regulations that are considered to hinder investment and economic activities is getting tougher. The reason is, the Constitutional Court (MK) ruled that the cancellation of district/city level bylaws by governors or ministers is contrary to the 1945 Constitution. As is known, during the course of regional autonomy, which is about 17 years, the central government has canceled around 4,000 problematic local regulations (Sudrajat, 2019). This number is higher than the achievement made by the Supreme Court which only canceled less than 100 local regulations. In the administrative perspective, supervision is the key word that dynamizes the relationship between the center and the region. Supervision has been running in the current era, but it is realized that the supervision has not been maximized (Simanjuntak, 2015). The number of regional regulation objects included in supervision has an impact on the length of time in the process of evaluating local regulations by the central government. That problem is what the regulation in the new law, namely Law Number 23 of 2014, is trying to solve. One of the efforts made is to implement a tiered supervision process, by means of district/city bylaws supervised by provincial local governments, while provincial bylaws are carried out by the Minister of Home Affairs (Yuliandri, 2009).

One of the mechanisms of supervision takes place is on legal products produced by local governments, both in the form of local regulations and decrees and decisions made by regional heads should get control or supervision from the government (Saragih, 2011). The need for this to be done, because so far we often encounter or hear in the mass media about the emergence of problematic local regulations, both the problem is because it conflicts with the above rules and there is also the emergence of these regional regulations do not reflect the values that grow and develop in the community itself or because there are parties who feel disadvantaged, especially in this case the actors of activities in the region and generally the regional community itself. One of the emergence of problems around problematic local regulations is partly caused by excessive enthusiasm from the regions, especially in order to increase local original income (Mihradi, 2012). In Law No. 15 of 2019, regions seem to be competing to make as many regional regulations as possible, especially regional regulations related to taxes, retrebusi and other regulations related to

regional authorities and in the context of implementing government in the regions. There are local regulations that are considered problematic because they conflict with higher regulations, some are contrary to the public interest and there are also local regulations that are considered to hinder the pace of investment in the regions. There are local regulations that are considered problematic because they conflict with higher regulations, some are contrary to the public interest and there are also local regulations that are considered to hinder the pace of investment in the regions (Nasution, 2011). In addition to competing in earning income for the regions, the emergence of regional regulations is problematic, namely because in making regulations in the regions sometimes heed the provisions of laws and regulations, many local regulations appear before Government Regulations (PP), in other words when a law is issued sometimes regions immediately make regional regulations in accordance with those contained in the rules of law without waiting for the emergence of regulations Government, so that when the Government Regulation appears there are regional regulations that are not in sync with the provisions of the Government Regulation. So that the need for reconstruction of supervision is carried out both by the government itself and by the community as an effort to avoid the emergence of problematic laws and regulations, including in this case Regional Regulations (Perda) (Mandala, 2016).

In the constitutional relationship between the Central Government and Regional Governments, "supervision" has an important and strategic role in maintaining the unity of governance within the framework of the Unitary State of the Republic of Indonesia. "Supervision" in this context is a "binding" of unity between the Central Government and Regional Governments so that the movement of the pendulum of autonomy that provides freedom for Regional Governments in managing their regions does not move far beyond the circulation line so that it can threaten the unitary order in State management. That this supervision or control can be distinguished from first, internal control and external control. Internal control here means that supervision is carried out by a body that is organizationally / structurally still included in the Government itself. This form of control can be classified as technical-administrative type or also called built-in control. And the second type of control is external control, namely control carried out indirectly through judicial bodies (judicial control) in the event of a dispute or case with the Government (Friedman, 2019).

Philosophically, there are two main goals to be achieved from the implementation of decentralization policies in order to realize regional autonomy, namely democratic goals and welfare goals. The purpose of democracy will position local governments to exercise their authority in planning regional development as an instrument contained in Law Number 23 of 2014 concerning Regional Government. The welfare goal implies local governments to improve the welfare of local communities through the provision of public services effectively, efficiently and economically.

This research will focus on the philosophy of an ideal supervisory process in the formation of regional regulations to realize regional autonomy. Thus, the researcher conducted a study entitled "REGIONAL REGULATION SUPERVISION SYSTEM IN ORDER TO REALIZE REGIONAL AUTONOMY"

2. Materials and Methods

The method used in this study is qualitative method. Qualitative methods are research approaches used to understand social phenomena or human behavior through in-depth interpretation, description, and contextual analysis. This method is often used in social sciences, anthropology, psychology, and various other disciplines. Here are some common qualitative methods that are often used:

Case Studies:

Examine one or several cases thoroughly to gain an in-depth understanding of a particular phenomenon.

Ethnography:

Involves intensive field research to understand culture, norms, and values in the context of a particular society.

Qualitative Interview:

Data collection through in-depth interviews with respondents to understand their views, experiences, and perceptions.

Participatory Observation:

Researchers are directly involved in the daily lives of the group or community under study to gain a deeper understanding.

Document Analysis:

Research and analyze written documents, such as letters, notes, or reports, to gain insight into specific phenomena.

Content Analysis:

Menganalisis konten dari teks atau media untuk mengidentifikasi pola-pola dan tema tertentu.

Grounded Theory:

Develop new theories or concepts based on data found during research, in the absence of initial theories.

Action Research:

Involves collaboration between researchers and participants to understand and solve specific problems in real contexts.

Phenomenological Analysis:

Explore the meaning of individual or group experiences and try to understand the basic structure of the phenomenon.

Delphi method:

Gather views from a group of experts through a series of staged questions to reach consensus on a topic.It is important to remember that qualitative methods are often flexible and less structured than quantitative methods. Researchers often engage in in-depth interpretation of data to understand the context and complexity of the phenomenon under study.

3. Results and Discussions

According to the author, the sanctions specified in the government regulation are very difficult to implement in terms of optimizing the function of guidance and supervision of local government administration. As an implementation of the Governor's duties in supervising Regional Regulations/Draft Regional Regulations, both in the form of clarification and in the form of evaluation, the Governor sends a letter to the Regent/Mayor in the context of supervising Regional Regulations/Draft Regional Regulations on Regional Taxes and Regional Levies. In accordance with the notification with a letter submitted to the Regent/Mayor, the attention of the Regents/Mayors is requested to submit the Draft Regional Regulation on Regional Taxes and Regional Levies no later than 3 (three) working days after being approved with the DPRD for evaluation in accordance with the provisions of Article 39 paragraph (3) of Government Regulation Number 79 of 2005, submitting each Regional Regulation and Regent / Mayor Regulation no later than 7 (seven) working days after it is determined to obtain clarification in accordance with the provisions of Article 4 paragraph (2) of the Regulation of the Minister of Home Affairs Number 53 of 2007 concerning Supervision of Regional Regulations and Regional Head Regulations, and conduct a careful review of regional legal products so that they no longer form Regional Regulations that hinder the investment climate in the Regency / City and do not enforce Regional Regulations that have been canceled by the Minister of Home Affairs.

It can be seen that the Governor in supervising Regional Regulations has been carried out optimally by submitting a notification letter to the Regent / Mayor so that the implementation of supervision of the formation of Regional Regulations can run properly in accordance with applicable laws and regulations.

In an effort to solve problems related to obstacles in the development and supervision of Regional Regulations, the Legal Affairs Bureau makes the following efforts:

a. Conduct coordination meetings with the District/City Legal Section and the section that handles the legal section at the District/City DPRD Secretariat.
b. Submit recommendations from coordination meetings to the Regency/City Regional Government to serve as guidelines for the implementation of tasks related to the development and supervision of regional legal products.
c. Carry out consultations with the Legal Section of the Ministry of Home Affairs related to the issue of Development and Supervision of District/City Legal Products.
d. Prepare a Draft Governor's Regulation on the Supervision Mechanism for District/City Legal Product Drafts to be used as a reference in the implementation of District/City legal product supervision activities.
e. Submit the Draft Governor's Regulation on the Supervision Mechanism for Draft Legal Products and District/City Regional Legal Products to relevant agencies to obtain suggestions and inputs for the improvement of the Draft Governor's Regulation.

The theory of decentralization as a grand theory can be further explained by Ruiter that decentralization in general opinion is divided into two forms, namely: 1) territorial decentralization and 2) functional. Territorial decentralization such as in the Netherlands, provinces and townships are territorially decentralized. Provinces and townships are entities with their own public identity. For this reason, provinces and townships are also called regional corporations. While functional decentralization takes the form of water affairs agencies, municipal cooperation bodies including the so-called pregewesten.

There are two types of decentralization, namely territorial decentralization and functional decentralization. Territorial decentralization is the transfer of power to govern and manage one's own household (autonomy) and the boundary of that arrangement is regional. While functional decentralization is the transfer of power to regulate and manage certain functions and the limits of the regulation are the types of functions themselves, for example land matters, health, education and so on.

With decentralization, it will have a positive impact on the development of underdeveloped regions in a country so that these regions can be independent and can automatically advance national development, According to Josef Riwo Kaho, the objectives of decentralization are, (a) reducing the backlog of work at the Central Government, (b) in the face of very urgent problems that require quick action, regions do not need to wait for instructions again from the Central Government, (c) can reduce bureaucracy in a bad sense because every decision can be implemented immediately, (d) in a decentralized system, distinctions and specializations can be made that are useful for certain interests. Territorial decentralization, in particular, can more easily adapt to the specific needs and needs of the regions, (e) reduce the possibility of arbitrariness from the Central Government, (f) psychologically, decentralization can provide more satisfaction for regions because of its more direct nature.

Decentralization is divided into several main forms of activity, namely political decentralization (devolution) and administrative decentralization (deconcentration). Devolution according to Rondinelli is the handing over of tasks and functions to sub-national governments that have a certain degree of autonomy in carrying out these tasks and functions. The consequence of devolution is that the central government establishes units of government outside the central government by handing over certain functions to units to be carried out independently. While deconcentration according to Rondinelli is the handover of tasks and functions in the administration of the central government to units in the regions.

Meanwhile, as a midlle range theory of legislative theory, Hans Kelsen explained that in order to make laws and regional regulations, there are 3 (three) bases or foundations as follows::

a. Philosophical track; the law is produced to have a philosophical basis when its formulations or norms obtain justification (rechtvaardiging) to be studied philosophically. So those laws have justifiable grounds when thought through in depth.
b. Sociological foundation; a law is said to have a sociological groundslog if its provisions are in accordance with the general belief or legal awareness of the community.
c. Juridical Foundation; Juridical foundation (rechtground) or also called legal basis is the basis contained in the provisions of higher legal provisions. Juridical foundations are also divided into two types, namely:
    1) Formal Aspect, namely legal provisions that give authority to the body that forms it.
    2) Material aspect is the legal provisions on what issues or issues must be regulated.

In making laws and regulations, in addition to considering the foundations as mentioned above, must also pay attention to legal principles. The principle of law is the main pillar for every formation of laws. According to him, legal principles can be interpreted as something that is considered by the legal community concerned as basic truth or basic truth, these principles include:

a. Basics of the formation of legislation.
b. Legal material principles.

Thus, researchers reaffirm that local governments do not arbitrarily make regulations without involving the central government.

With the application theory, the theory of supervision according to researchers must really be carried out supervision by the central government to the regional government in accordance with what Bagir Manan conveyed to the theory of supervision, including ways regarding how to limit the authority, duties and responsibilities of the government in the regions to regulate their affairs.

Bagir Manan who stated that through the handover and / or delegation and addition of government affairs by the Government or Regional Government at the top level it becomes an autonomous regional affair, and government affairs that have been handed over / delegated and are in the area result in the region having the freedom to form laws and regulations at the regional level. Furthermore, how to supervise further regulation of regional regulations, the theory of supervision according to Bagir Manan includes how to limit the authority, duties and responsibilities of regions to regulate certain government affairs.

According to researchers, supervision is very important, because it is one of the efforts to ensure the implementation of government and harmony between the administration of government by the regions and the Government, as well as ensuring the smooth implementation of government effectively and successfully in a unitary state bond. Supervision of the authority to administer local government based on its known nature, among others, supervision of Preda.

If based on Article 24 A paragraph (1) of the NRI Constitution of 1945 juncto Law No. 5 of 2004 junto Law No. 48 of 2009 juncto Law No. 3 of 2009, the Supreme Court as a judicial institution has absolute juridical compotency to test the legality of a regional regulation that is considered problematic through a judicial review mechanism. In the context of executive review, there is a close and significant relationship between the examination of local regulations and the central supervision system of regional legal products. The fact that the test of Perda is an implication of the

praventive and repressive supervision system adopted by Law Number 32 of 2004 in the spectrum of the current era of reform and regional autonomy.

The Central Government has the authority to review and cancel regulations established by Regional Governments. Testing of a Regional Regulation carried out by the Central Government is in the context of supervision and guidance of Regional Government. Examination of local regulations as an implication of the repressive and preventive monitoring system still reveals some fundamental problems. The number of local government units ranging from the provincial level, to the district and city levels spread throughout Indonesia, is an obstacle for the implementation of repressive and preventive supervision in question.

So far, it turns out that there is no delegation of authority to cancel local regulations to the Governor as the representative of the central government in the regions. In this case, if the Governor is given the authority to trim problematic local regulations, then at least it can shorten the span of control, especially bureaucratic mechanisms in resolving regional conflicts that arise. The non-compliance of local governments in submitting each regional regulation or depositing several regional regulations that fall into special categories to the central government, will further complicate the process of repressive and preventive supervision. Especially so far, there are no clear and firm sanctions for the local government.

The ambivalence of the executive review mechanism arrangement shows that policy makers at the central level, especially the executive, seem unstable, and act sporadically in implementing the instructions of Law Number 32 of 2004. In principle, the legal aspects of testing regional regulations according to Law Number 32 of 2004 and its derivative regulations, are carried out by the government through the Minister of Home Affairs by taking into account the considerations of other ministers in related sectoral fields, and the Governor as the representative of the government in the regions in accordance with their respective procedures.

According to the researcher, the follow-up of the clarification process on each regional regulation and the evaluation process is limited to the draft regional regulations (Ranperda), especially regional regulations on the regional budget, changes to the regional budget, regional taxes, regional levies and regional spatial planning, to ascertain whether or not the regional regulations conflict with the public interest and higher laws and regulations.

Cancellation of local regulations on grounds contrary to public interest and/or higher laws and regulations, using three legal instruments, namely Presidential Regulation, Minister of Home Affairs Regulation and Governor Regulation in accordance with their respective levels which, although de facto cancellation of local regulations so far, use the Decree of the Minister of Home Affairs.

Law Number 32 of 2004 does not regulate the legal aspects of the Supreme Court's review of local regulations, through the mechanism of judicial review, as interpreted so far. Legal remedies for objections that can be continued by local governments to the Supreme Court regarding the cancellation of a regional regulation are not efforts to test regional regulations (Perda), but a form of testing legal instruments in the form of Presidential Regulations, Ministerial Regulations and Governor regulations.

The authority to test legality along with judicial review procedures for local regulations is regulated in detail in Article 20 of Law No. 48 of 2009, Junto Article 31, Law No. 5 of 2004 jo Article 31A of Law Number 3 of 2009 and Perma Number 1 of 2011. The government's examination of local regulations still reveals a number of legal problems. The occurrence of inconsistencies and disparities in the use of legal instruments for the cancellation of local regulations. De jure cancellation of a Regional Regulation must use Perpres, Permendagri, and Governor regulations in accordance with their respective levels, when referring to Law No. 32 of 2004 junto PP No. 79 of 2005 and Permendagri No. 53 of 2011. De facto, the cancellation of local regulations so far, actually using the Ministry of Home Affairs which has no legal footing at all that is included in the family of regulations (regelling) can be canceled by the Ministry of Home Affairs which is included in the cluster of administrative decisions (beschikking).

The cancellation of the Regional Regulation with the Ministry of Home Affairs does not give local governments room to file legal objections with the Supreme Court. In the case of legal products, the cancellation of local regulations that can be used as objects of dispute in the Supreme Court is only in the form of a Presidential Decree. Permendagri or Governor's Regulation. The Ministry of Home Affairs cannot be used as an object of dispute in the Supreme Court, because it is not regulated in Law Number 32 of 2004 junto PP Number 79 of 2005 and Permendagri 53 of 2011 or in Law No. 23 of 2014.

The cancellation of local regulations that only use the Ministry of Home Affairs has practically indirectly polarized and shifted the locus of authority to cancel local regulations which rests on the Minister of Home Affairs as the only government official who has absolute authority (absolute compotency) to cancel local regulations, if found to be problematic. This is precisely contrary to the statutory provisions as in point a above.

According to the researcher of the statutory authority, local governments have the authority to form regional regulations is one form of regional independence in regulating regional household affairs or regional government

affairs. Perda is a strategic instrument as a means of achieving the goal of decentralization. In the context of regional autonomy, the existence of regional regulations in principle plays a role in encouraging maximum decentralization. The authority of local governments in forming regional regulations is a right, because the legal policy instrument of local government in accommodating the aspirations of the community, overcoming various problems that arise either already exist, or are likely to exist in the future in the framework of regional autonomy. Local regulations are part of the laws and regulations in Indonesia. This is contained in Law No. 10 of 2004, which was later replaced by Law No. 12 of 2011 concerning the Establishment of Laws and Regulations, which is the juridical basis for the formation of laws and regulations both at the central and regional levels. This law, contains complete regulations both regarding the system, principles, types and content of the formation process starting from planning, preparation, engineering, preparation, formulation, discussion, ratification, promulgation and dissemination.

The principle of openness is one of the principles of good governance, and public information disclosure is a necessity. Openness is that every formation of regional regulations requires openness for the community, both academics and practitioners to participate in the planning, preparation and preparation process to provide input or balance orally or in writing in accordance with laws and regulations. The openness process provides the public with information about the establishment of a policy, and opportunities for the public to provide input and supervision to the government. An important thing in the decision-making process, is that this activity opens up opportunities for the community to be able to provide input, and consideration to the government directly. A transparent process must be able to eliminate the boundary between government and non-government.

Regarding efforts to implement good governance, Law Number 23 of 2014 concerning Regional Government is one of the instruments that reflects the government's desire to implement good governance in the administration of regional government. This can be seen from indicators of law enforcement efforts, transparency and participation creation. For law enforcement in the disclosure of Law Number 23 of 2014 concerning Regional Government. Efforts to realize transparency in government administration are regulated in Article 71 paragraph (2) of Law No. 23 of 2014, which affirms that the accountability system is implemented with the obligation to the regions to provide reports on the implementation of local government to the government, and provide reports on accountability information to the DPRD and inform reports on the implementation of local government to the community. With this kind of accountability system, there are benefits that can be obtained, namely accountability is more measurable not only seen from a political point of view. This is the antithesis of the accountability system in Law Number 23 of 2014, namely the assessment of regional head accountability reports by the DPRD is often not based on unclear indicators. Because accountability is based on measurable performance indicators, local government reporting has no political impact of being rejected or accepted. Thus, the stability of local government administration can be better maintained.

The law affirms that regional autonomy is implemented using the principles of democracy, community participation, equity and justice, as well as taking into account the potential and diversity of the region. Another thing, which is also very important is that the authority given to the regions is intact and unanimous in its implementation starting from planning, implementation, supervision, control to evaluation. As a consequence of the broad regional autonomy policy, the existing central government apparatus in the regions, except for the five areas of authority that remain owned by the government, is then integrated into part of the regional government to be very large because it can increase. The increase in authority and number of local government employees in some regions, then also causes the enlargement of the organizational structure which sometimes does not pay attention to standard management aspects, thus opening up opportunities for inefficiency.

Supervision of local regulations is not only the duty of the Ministry of Home Affairs. The law provides for the involvement of several ministries dealing with local regulation materials. So that the supervision activities of this Regional Regulation are often carried out cross-ministerial. The involvement of technical ministries is consultative. Technical ministries that know the development of arrangements or policies related to material regulated by local regulations. In supervising local regulations in the field of retribution and taxes, the law authorizes the Ministry of Finance. While related to spatial planning, the law gives authority to the Ministry of Public Works. However, the main supervisory authority remains in the hands of the Ministry of Home Affairs which in this cross-ministerial activity acts as coordinator. The technical ministry in practice provides recommendations based on studies that have been carried out on related local regulations or raperda.

In practice, before giving a proposal or consideration to the Home Minister, the Minister of Finance first conducts a study of the relevant Regional Regulation. The study was conducted at the Directorate of Regional Taxes and Retribution. The distribution of study work was carried out in four teams, each team led by the Head of the Sub-Directorate of Regional Taxes and Regional Levies and on average each team consisted of ten people. The division of the four Heads of Sub-Directorates also divides their respective work areas. The entire territory of Indonesia is divided into four regions, namely (i) Sumatra, (ii) Java, Bali and Nusa Tenggara, (iii) Kalimantan and Sulawesi, (iv) Maluku

and Papua. Each Head of the sub-directorate is responsible for conducting a study of district/city bylaws according to the division of the region. Regularly, the four heads of these sub-directorates hold meetings to discuss the study and synchronization of local regulations that have been reviewed between teams. In addition to preparing materials that will be submitted to the Minister of Finance through the Director General of Financial Balance, this meeting also aims to equalize the final results or recommendations on local regulations in each district/city that have the same arrangement. This process is to avoid different recommendations for regions that have tax and levy bylaws whose arrangements turn out to be the same.

According to researchers based on science, there are many formulations about the concept of supervision, but in the framework of the relationship between the authority of local government affairs (perda) handed over, to autonomous regions by governments that have government power in a unitary state, preventive supervision can be interpreted as a limitation on regional authority on certain matters based on the vertical division of government power determined and regulated in regulations legislation. Local governments in carrying out government affairs obtained based on the principle of decentralization, do not mean that they can do as they want without control from the (central) government, but there are some things that must be considered by local governments.

Bagir Manan argued, that in addition to these two forms of testing, there are also forms of testing carried out by state administrative agencies / officials such as the authority of the Home Minister or the Governor (authorized officials) to cancel local regulations which can be said to be administrative review or in laws and regulations on local government known as repressive supervision. Repressive supervision by this authorized official contains the suspension / postponement or cancellation of the decisions of autonomous regions (Perda and decrees of regional heads) which can be carried out at any time within an indefinite period of time, if matched by the authorized official contrary to the public interest, higher laws and regulations, other local regulations

Repressive supervision of local regulations by authorized officials with such measures. The strong impression is no different from testing in the context of maetril testing of laws and regulations carried out by the judiciary. However, repressive supervision by authorized officials on local regulations, which is formed based on the vertical division of authority based on laws and regulations, is not only limited to the formulation in existing laws and regulations, but can develop and be expanded on the basis of government policies in granting autonomy, government policy (central), provincial and other regions in accordance with government functions placed in the government and regions. Therefore, one of the reasons for repressive monitoring of local regulations is the basis of public interest which can be the embodiment of policy regulations (rulings). Repressive supervision of PERDA is basically an administrative test carried out by authorized officials on the basis of attribution of laws that are adjusted to government functions, so that other higher laws and regulations including policy regulations (decisions) can be used as a reference in the implementation of supervision.

4. Conclusion

The supervision provisions of Regional Regulations according to the legal system in Indonesia, are known for preventive supervision and repressive supervision. Preventive supervision is temporary prevention which prevents the authority from being placed on authorized officials. Although explicitly preventive supervision is not expressly stated, it is normatively regulated in Law No. 32 of 2004 which states that local regulations must have criteria that must not conflict with public interest, other regional regulations and higher laws and regulations. Meanwhile, repressive supervision is supervision regarding the establishment of a regional regulation based on the formal requirements for formation and ratification, as well as the implementation of a regional regulation in accordance with formal legal terms. One of the reasons for repressive supervision of local regulations is the basis of public interest which is the embodiment of policy regulations, basically administrative tests carried out by authorized officials on the basis of attribution of laws that are adjusted to government functions, so that other higher regulations can be used as references in the implementation of supervision.

The concept of an ideal supervision system in the formation of Regional Regulations requires government supervision of the formation of Regional Regulations to be actualized in the form of testing conducted by the government called executive review carried out by evaluation and clarification which then continues to the mechanism for cancellation of Regional Regulations, if the Regional Regulations are considered contrary to the public interest and contrary to higher regulations. Government supervision of local regulations is carried out so that policies made by local governments do not conflict. Supervision of the mechanism for the cancellation of local regulations that are contrary to the public interest and higher laws and regulations, if the local government cannot accept the decision to cancel the regional regulations, they can file an objection to the Supreme Court. In practice, the implementation of the cancellation of local regulations is not in accordance with Law No. 32 of 2004, the disagreement is that users of legal instruments to cancel problematic regional regulations are not in accordance with the Regional Regulations. The cancellation of

local regulations is carried out by the Minister of Home Affairs where the legal instrument used to cancel regional regulations should use the Presidential Regulation. If no Presidential Regulation is issued to cancel the Regional Regulation, the Regional Regulation is declared to remain in effect. So, the authority to cancel the Regional Regulation is the President while the Home Minister only gives proposals. Thus, local regulations cancelled by the Ministry of Home Affairs are legally defective or invalidThe concept of an ideal supervision system in the formation of Regional Regulations requires government supervision of the formation of Regional Regulations to be actualized in the form of testing conducted by the government called executive review carried out by evaluation and clarification which then continues to the mechanism for cancellation of Regional Regulations, if the Regional Regulations are considered contrary to the public interest and contrary to higher regulations. Government supervision of local regulations is carried out so that policies made by local governments do not conflict. Supervision of the mechanism for the cancellation of local regulations that are contrary to the public interest and higher laws and regulations, if the local government cannot accept the decision to cancel the regional regulations, they can file an objection to the Supreme Court. In practice, the implementation of the cancellation of local regulations is not in accordance with Law No. 32 of 2004, the disagreement is that users of legal instruments to cancel problematic regional regulations are not in accordance with the Regional Regulations. The cancellation of local regulations is carried out by the Minister of Home Affairs where the legal instrument used to cancel regional regulations should use the Presidential Regulation. If no Presidential Regulation is issued to cancel the Regional Regulation, the Regional Regulation is declared to remain in effect. So, the authority to cancel the Regional Regulation is the President while the Home Minister only gives proposals. Thus, local regulations cancelled by the Ministry of Home Affairs are legally defective or invalid.

5. References

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