

Harmonization of Contents the Draft Regional Regulation on Financial Management of Gorontalo Province

Siti Rahmawaty Igrisa¹, Nur Insani², Marwan Marwan³.

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ABSTRACT

The formation of regional regulations cannot be separated from the harmonization of draft regional regulations. This stage is carried out to avoid overlapping regional regulations, in the sense that these regional regulations do not conflict with higher or equivalent laws and regulations, both vertically and horizontally, as well as aspects of content and finishing techniques. This research is a normative legal that examines the harmonization of the contents of the regional regulation draft regarding the financial management of the Gorontalo Province. The results of the study illustrate that the preparation of laws and regulations must refer to a philosophical basis, namely legal norms which are based on legal ideals (*rechtsidee*) as the highest legal value, then on a sociological basis which has a high level of effectiveness towards society, and then on a juridical basis which must be based on higher regulatory norms. Furthermore, in harmonizing the contents of the draft regional regulation on the financial management of the Gorontalo Province, it was seen that there was a significant gap, including the improvement of the preamble formulation, the legal basis for consideration, the addition of articles governing the regional regulations of the Gorontalo Province regarding regional financial management. The current regional regulation status is an implementing regulation in the form of a Governor's Regulation, as the executor of this regional regulation.

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1. Introduction

Regional autonomy is a basic concept of handing over or delegating authority by the central government to regional governments to regulate and manage household affairs in this case regional government, without interference from other governments by laws and regulations, except for matters expressly stated in Law Number 23 of 2014 namely foreign policy, defense, and security, national monetary and fiscal and religion.⁴

¹ Law Masters Graduate School, Ihsan University of Gorontalo, Gorontalo, Indonesia. E-mail: rahmaigrisa12@gmail.com.

² Law Masters Graduate School, Ihsan University of Gorontalo, Gorontalo, Indonesia.

³ Law Masters Graduate School, Ihsan University of Gorontalo, Gorontalo, Indonesia.

⁴ Wicaksono, D. A., and Rahman, F. (2020). Penafsiran terhadap Kewenangan Mengatur Pemerintahan Daerah dalam Melaksanakan Urusan Pemerintahan melalui Pembentukan Peraturan Daerah. *Jurnal Negara Hukum*, 11(2), 231-248.

Constitutionally, the authority to form regional regulations has been affirmed in Article 18 Paragraph 6 of the 1945 Constitution of the Republic of Indonesia which emphasizes that regional governments have the right to stipulate regional regulations and other regulations to carry out autonomy and assistance tasks.⁵ So, in terms of implementing regional autonomy the role of regional regulations is important. Therefore the process of forming laws and regulations must be formed systematically based on the provisions for the formation of laws and regulations.

The hierarchy of laws and regulations contained in Article 7 Paragraph 1 of Law Number 12 of 2011 concerning the Establishment of Laws and Regulations, regional regulations get the lowest position in the hierarchy level of types of laws and regulations.⁶ However, the existence of regional regulations has its meaning, especially at the regional level. Because in its implementation the regional regulations itself is a form of regulation that directly touches the social aspects of people's lives in the region, so this type of regulation has a strategic position in the hierarchy of laws and regulations.⁷

Based on the aspects formation of laws and regulations, it must be following the principles set out in Law Number 12 of 2011 concerning the Formation of Laws and Regulations, this is intended to create a harmonious national legal system, meaning that it is harmonious, and consistent.⁸ This also applies to the formation of regional regulations, regional regulations then formed must go through the planning stages until they are enacted.

The formation of local regulations cannot be separated from the harmonization of regional regulations, this stage is carried out to avoid overlapping local regulations, in the sense that these local regulations do not conflict with higher and equal statutory regulations, both vertically and horizontally, and by the material aspects of the content. and drafting techniques.⁹ Ministerial Regulation Number 22 of 2018 concerning Harmonization of Draft Laws and Regulations formed in the Regions by Drafters of Laws and Regulations Article 2 Paragraph 2 explains that harmonization is one of the stages that must be fulfilled in the formation of laws and regulations.¹⁰ Furthermore, it is also explained in Article 5 that harmonization formed in the regions aims to harmonize with *Pancasila*, the 1945 Constitution of the Republic of Indonesia, Laws that are equivalent or higher, court decisions, and techniques for drafting laws and regulations.¹¹

Furthermore, in Article 58 of Law Number 13 of 2022 concerning the Second Amendment to Law Number 12 of 2011 concerning the Establishment of Laws and Regulations namely in Paragraph 1 in the implementation of coordination of harmonization, unification, and consolidation of the conception of the draft provincial regulation by the minister or head of the institution that carries out government affairs in the field of formation of laws and regulations. Furthermore, Article 58 Paragraph 2 provides provisions regarding harmonization, unification, and consolidation of the conception of the draft provincial regulation as referred to in Paragraph 1 carried out by vertical ministries or state agencies

⁵ Bunga, M. (2020). Model Pembentukan Peraturan Daerah yang Ideal Dalam Penyelenggaraan Otonomi Daerah. *Jurnal Hukum & Pembangunan*, 49(4), 818-833.

⁶ Cerdas, F. A., Abdurahman, A., and Perwira, I. (2022). Harmonisasi dalam Proses Pembentukan Peraturan Daerah di Indonesia. *Jurnal Ilmu Hukum Kyadiren*, 4(1), 40-53.

⁷ Nuradhawati, R. (2019). Dinamika Sentralisasi dan Desentralisasi di Indonesia. *Academia Praja: Jurnal Ilmu Politik, Pemerintahan, dan Administrasi Publik*, 2(01), 152-170.

⁸ Syaputra, M. Y. A. (2016). Kajian Yuridis terhadap Penegasan Hierarchy Peraturan Perundang-Undangan di Indonesia dalam Perspektif Stufen Theorie. *Jurnal Mercatoria*, 9(2), 95-103.

⁹ Cerdas, F. A., Abdurahman, A., and Perwira, I. (2022). *Op.Cit.*

¹⁰ Taufiqurrahman, M. (2019). Peran Perancang Peraturan Perundang-Undangan Kementerian Hukum dan Hak Asasi Manusia dalam Pengawasan Produk Hukum Daerah Melalui Executive Preview. *Soumatara Law Review*, 2(2), 270-281.

¹¹ *Ibid.*

that carry out government affairs in the field of formation of legislation. In this case the Regional Office of the Ministry of Law and Human Rights of the Province of Gorontalo.

Juridically, laws and regulations that do not go through the stages of harmonization will result in not achieving the objectives of establishing a rule or law, namely justice, benefit, and legal certainty.¹² Fundamental matters related to legal certainty according to Gustav Radbruch are positive law must be written in the form of statutory regulations, legal facts must be formulated based on the facts that occur, and positive law has a rigid nature to make changes.¹³ Harmonization of laws and regulations is an effort to harmonize between laws and regulations about two aspects, namely the material aspect of the content and the technique for drafting laws and regulations.¹⁴

The process of harmonization of the regional regulation draft is one of the stages in the formation of a regional regulation that must be carried out. Based on this research, the authors tried to examine related to the implementation of harmonization of the contents of the Gorontalo Provincial regional regulation draft concerning regional financial management by the results of the harmonization that had been carried out by the harmonization team from the Regional Office of the Ministry of Law and Human Rights of the Gorontalo Province. In this case, the content material discussed in the harmonization stage must include philosophical, sociological, and juridical aspects, so that the result is to the needs required of each region. However, in its implementation, the results of the harmonization of the Gorontalo Provincial regional regulation draft concerning regional financial management contained discrepancies, especially in substance covering philosophical, sociological, and juridical aspects with recommendations for improvement considering consideration, considering, and several articles that must be corrected.

Discussion of this content material requires a thorough discussion as well. The urgency of harmonization of the regional regulations of the Gorontalo Province which has become the authority of the Regional Office of the Ministry of Law and Human Rights is one of the important things to implement, considering that in 2016 as many as 3.143 regional regulations were canceled by the Minister of Home Affairs, eight of which were regional regulations originating from Gorontalo Province.

The weak implementation of harmonization of the contents of the draft Gorontalo Province regional regulation concerning regional financial management of the Gorontalo Province can result in several things including the emergence of legal uncertainty, incompatibility with sociological aspects of the local community resulting in different interpretations in the implementation of the regional regulation. So that the harmonization of the content of regional regulations becomes an important thing to implement to produce an agreement, unanimity, and stability of the conception of the substance being regulated, so that, there is no overlapping or creating a definite law and minimal legal uncertainty from various aspects through the stages of harmonization.

2. Method

The type of research used in this research is normative research. Normative research is understood as research to test a norm or research conducted by examining literature or

¹² Gusman, D., Alsyam, A., and Nazmi, D. (2021). Pelaksanaan Peran Kantor Wilayah Kementerian Hukum Dan Ham Sumatera Barat Dalam Rangka Harmonisasi Peraturan Daerah Provinsi Sumatera Barat Tahun 2019. *UIR Law Review*, 5(2), 68-79.

¹³ Marwan, M., and Insani, N. (2022). Kedudukan Hukum Pengelolaan Tanah Wakaf oleh Nazhir di Kecamatan Duingi Kota Gorontalo. *Al'Aqdu: Journal of Islamic Economics Law*, 2(1), 12-24.

¹⁴ Gusman, D., Alsyam, A., and Nazmi, D. (2021). *Op.Cit.*

secondary data.¹⁵ In this case it is directly related to the harmonization of the material content of the Gorontalo Province draft regional regulation on regional financial management, using the approach used in this research is a normative juridical approach using a statute approach and a conceptual approach.¹⁶ The data sources used are secondary data sources consisting of primary and secondary legal materials, which are then collected in the form of document studies.¹⁷ The data analysis technique used in this study is a qualitative descriptive analysis technique or describing data in a quality manner in the form of regular, coherent, logical, non-overlapping, and effective sentences to facilitate data interpretation and understand the results of the analysis.

3. The Urgency of Harmonization of Draft Regional Regulations

Harmonization, unification, and consolidation of the conception of draft laws and regulations are efforts to harmonize the substance of draft laws and regulations and the techniques for drafting statutory regulations so that they become regulations that are a unified whole within the framework of the national legal system.¹⁸

Ideally, harmonization is carried out in a draft regional regulation, before the draft is promulgated and becomes a permanent legal product. Harmonization of law includes two aspects, namely harmonization of the material content of the draft law and *Pancasila*, the 1945 Constitution of the Republic of Indonesia, laws and principles for the formation of statutory regulations, and harmonization of the draft law with the technique of drafting statutory regulations.¹⁹ So, that in this study, we us tries to answer how the urgency of harmonization of content material in the draft Gorontalo Province regional regulation on regional financial management refers to the philosophical, sociological, and juridical aspects of a draft regional regulation.

The preparation of the formation of laws and regulations must refer to a philosophical basis, namely legal norms that are by the ideals of law (*rechtsidee*) as the highest positive value, a sociological basis, namely legal norms that will be formed according to having a high level of effectiveness in society, and a juridical basis, namely legal norms. to be formed must be based on the norms above it.²⁰

Article 14 of Law Number 13 of 2022 explains that the content material for provincial regional regulations and regency/city regional regulations contains content material in the context of implementing regional autonomy and co-administration tasks as well as accommodating regional special conditions and/or further elaboration of regulations higher legislation.²¹ Then it was added to Article 236 Paragraph 3 of Law Number 9 of 2015 stating that regional regulations can contain local content material by statutory provisions. Regional regulation content material includes:²²

¹⁵ Irvansyah. (2021). *Penelitian Hukum: Pilihan Metode & Praktik Penulisan Artikel*. Yogyakarta: Mirra Buana Media, p. 42.

¹⁶ Efendi, Jonaedi., and Ibrahim, Johnny. (2018). *Metode Penelitian Hukum Normatif dan Empiris*. Depok: Prenadamedia Group, p. 125.

¹⁷ *Ibid.*

¹⁸ Elcaputera, A. (2022). Urgensi Harmonisasi Rancangan Peraturan Daerah: Sebuah Analisis Tantangan dan Strategi Pembentukan Peraturan Perundang-undangan Indonesia dalam Rangka Penguatan Otonomi Daerah. *Jurnal Ilmu Hukum*, 11(1), 121-136.

¹⁹ *Ibid.*

²⁰ Noerdin, Z., Libra, R., and Syahputra, R. O. (2022). Pelaksanaan Pengharmonisasian dan Pemantapan Konsep Rancangan Peraturan Daerah Kota Pekanbaru Berdasarkan Undang-Undang Nomor 15 Tahun 2019 Tentang Perubahan Atas Undang Undang Nomor 12 Tahun 2011 Tentang Pembentukan Peraturan Perundang-Undangan. *Jurnal Hukum Respublica*, 21(2), 221-229.

²¹ Huzaeni, M. R., and Firdausiah, N. (2022). Inefisiensi Peraturan Daerah di Indonesia. *Rechtenstudent Journal UIN KHLAS Jember*, 3(1), 42-55.

²² Tamimu, A. R. (2019). Pembatalan Peraturan Daerah Menurut Undang-Undang Nomor 9 Tahun 2015 tentang Perubahan Kedua Atas Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintah Daerah. *Lex Administratum*, 7(2), 90-97.

- 1) The content material in the framework of implementing regional autonomy and co-administration tasks; and
- 2) Further elaboration of higher laws and regulations.

Article 6 of Law Number 12 of 2011 then states the principle of material content that must be fulfilled in law and regulation, namely among others the principles of:

- 1) Protection;
- 2) Humanity;
- 3) Nationality;
- 4) Familial;
- 5) Archipelago;
- 6) *Bhinneka Tunggal Ika*;
- 7) Justice;
- 8) Equal Position in Law and Government;
- 9) Order and Legal Certainty; and
- 10) Balance-harmony.

As state Article 5 of Law Number 12 of 2011 states that forming laws and regulations must be based on the principle of forming good laws and regulations, including:

- 1) Clarity of purpose is that every formation of laws and regulations must have clear objectives to be achieved;
- 2) Appropriate forming institutions or officials, that each type of statutory regulation must be made by an authorized institution/official forming statutory regulations;
- 3) Conformity between types, hierarchies, and content material, is that in the formation of laws and regulations must pay attention to the content material that is right for the type and hierarchy of laws and regulations;
- 4) What can be implemented is that every formation of laws and regulations must pay attention to the effectiveness of these laws and regulations in society both philosophically, juridically, and sociologically;
- 5) Efficiency and effectiveness are that every statutory regulation made is needed and useful in regulating the life of society, nation, and state;
- 6) The clarity of the formulation is that each law and regulation must meet the technical requirements for preparation, systematics, and choice of words or terminology and legal language is clear and easy to understand so as not to give rise to various kinds of interpretation in its implementation; and
- 7) Transparency means that the process of forming laws and regulations starting from planning, preparation, preparation, and discussion, is transparent and open. Thus all levels of society have the widest opportunity to provide input in the process of making laws and regulations.

The process of implementing harmonization is carried out according to Article 33 of Law Number 12 of 2011, namely at the stages including:

- 1) The Regional Legislation Program as referred to in Article 32 contains the program for establishing provincial regulations with the title draft provincial regulations, the materials regulated, and their relation to other laws and regulations.
- 2) The material regulated and its relation to other legislations as referred to in Paragraph 1 is a description of the conception of the draft provincial regulation which includes:
 - a) Background and purpose of preparation;

- b) Goals to be realized;
 - c) The main idea, scope, or object to be regulated; and
 - d) Range and direction of setting.
- 3) The material regulated as referred to in Paragraph 2 which has gone through review and alignment is set forth in the academic paper.

That is, in Paragraph 3 what is meant by review and harmonization is the process of finding out the relevance of the material to be regulated with other vertical or horizontal laws and regulations so as to prevent overlapping of arrangements or authorities.

Table 1. Harmonization of Draft Regional Regulations in Gorontalo Province in 2022

Number	Harmonization of Draft Regional Regulations	Minutes of Harmonization of Draft Regional Regulations	Information
1	Draft Regional Regulation on Construction Services for Gorontalo Province	Regional Office of the Ministry of Law and Human Rights of the Gorontalo Province Number W.26.PP.04.04-2929 September 02, 2022	Complete
2	Draft Regional Regulation on the Protection and Fulfillment of Disability Rights in Gorontalo Province	Regional Office of the Ministry of Law and Human Rights of the Gorontalo Province Number W.26.PP.04.04-2931 September 02, 2022	Complete
3	Draft Regional Regulation on Youth Management in Gorontalo Province	Regional Office of the Ministry of Law and Human Rights of the Gorontalo Province Number W.26.PP.04.04-3092 October 04, 2022	Complete
4	Draft Regional Regulation on Financial Management of Gorontalo Province	Regional Office of the Ministry of Law and Human Rights of the Gorontalo Province Number W.26.PP.04.04-2418 July 29, 2022	Complete
5	Draft Regional Regulation on Local Entrepreneurs of Gorontalo Province	Regional Office of the Ministry of Law and Human Rights of the Gorontalo Province Number W.26.PP.04.04-3268 October 17, 2022	Complete
6	Draft Regional Regulation on Traffic and Road Transportation in Gorontalo Province	Regional Office of the Ministry of Law and Human Rights of the Gorontalo Province Number W.26.PP.04.04-3269 October 17, 2022	Complete

7	Draft Regional Regulation on the Industrial Development Master Plan for Gorontalo Province	Regional Office of the Ministry of Law and Human Rights of the Gorontalo Province Number W.26.KP.04.04-803 March 07, 2022	Complete
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Source: Regional Office of the Ministry of Law and Human Rights of the Gorontalo Province, 2023.

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Article 5 Paragraphs 3 and 4 of Law Number 23 of 2014 concerning Regional Government states that in the context of implementing the principle of decentralization, provincial regions, regency/city regions are formed and structured with the authority to regulate and manage the interests of the local community according to their initiatives based on the aspirations of the community, where regional autonomy is fully at the district/city level and other co-administration tasks are carried out by the local government.²³ Therefore, to obtain a perfect regional regulations, it is necessary to have a process and procedure for preparing a regional regulations that is coordinated, mature, and in-depth in the process of discussing content material. This stage is called the harmonization of regional regulation content material.

The harmonization of the Gorontalo Provincial draft regional regulation concerning regional financial management became one of the draft regional regulations which was harmonized after the promulgation of Law Number 13 of 2022 concerning the Second Amendment to Law Number 12 of 2011 concerning The Formation of Laws and Regulations, in particular the changes to the authority to harmonize the draft regional regulation in Article 58.

The philosophical foundation outlines the basic ideals when pouring a problem into legislation. Legislation must obtain a justification that can be accepted philosophically, namely the ideals of truth, justice, and decency. The philosophy or view of the life of a nation contains the moral and ethical values of that nation. Morals and ethics contain good and bad values. Good values are values that must be upheld there are values of truth, justice, and decency various other values that are considered good. The Preamble to the 1945 Constitution of the Republic of Indonesia in which it is stated that the purpose of being a state is to protect the entire Indonesian nation and all of Indonesia's bloodshed and to promote public welfare, educate the nation's life and participate in carrying out world order based on freedom, eternal peace, and social justice. Therefore, the protection of the entire nation and the improvement of general welfare is the responsibility of the state, which includes both the government, provincial government, and regency/city government.²⁴

In this case, the basis for the ideals of the existence of an academic manuscript for the draft regional regulation on regional financial management, which needs to be outlined in preambles to consider as a philosophical basis, is that regional financial management is carried out in an orderly manner, in compliance with the provisions of laws and regulations,

²³ Nugroho, M. O., Burlian, P., and Huzaimah, A. (2021). Kewenangan Pemerintah Daerah dalam Pengharmonisasian, Pembulatan, dan Pemantapan Konsep Raperda Provinsi Pasca Lahirnya UU No. 15 Tahun 2019 tentang Perubahan Atas UU No. 12 Tahun 2011 tentang Pembentukan Peraturan Perundang-Undangan. *Jurnal Komunikasi Hukum (JKH)*, 7(2), 759-778.

²⁴ Arifin, M. Y. R. (2019). Perekonomian Nasional Dalam Perspektif Undang-Undang Dasar 1945 Negara Republik Indonesia. *Celebes Equilibrium Journal*, 1(1), 26-31.

efficiently, economically, effective, transparent and responsible by taking into account the sense of fairness, propriety, and benefit to society.

Furthermore, the sociological basis explains that regulations are considered effective regulations if they do not forget about the needs of the community, the desires of the community, and the interaction of the community with these regulations. So that in this study the reality of society includes the legal needs of the community, the condition of society, and the values that live and develop. In line with the principle of regional autonomy that is as broad as possible, the regional government is given the authority to manage and regulate government affairs outside those that are the affairs of the central government. The regional government, both regency/city government, has the authority to make a regional policy to provide legal certainty in managing regional finances. This authority must be exercised within the framework of orderly, efficient, economical, effective, transparent, and responsible regional financial management, and so that the implementation of regional financial management is carried out in an integrated system that is embodied in the regional revenue and expenditure budget. The preparation of the draft regional regulation on regional financial management which forms the sociological basis is that in realizing good and clean regional government administration, it is necessary to carry out regional financial management in an orderly, efficient, economical, effective, transparent, and responsible manner by taking into account the sense of justice, propriety, benefits for the community, and comply with statutory provisions.²⁵

The juridical basis is a study that provides a legal basis for the making of a statutory regulation, both formally and materially juridically, bearing in mind that this section examines the legal basis originating from other laws and regulations to give authority to an agency to make certain rules and legal basis for regulating the issues (objects) to be regulated. Laws and regulations at the district/city government level must have a legal basis or legal basis contained in the provisions of higher laws and regulations. Includes the first regarding the authority to make statutory regulations, and the second regarding the material of statutory regulations that must be made.²⁶ Regional regulation content material is all content material in the implementation of regional autonomy and co-administration tasks as well as containing regional special conditions and the elaboration of higher laws and regulations.²⁷

Based on the results that the researchers found, at the discussion stage the Gorontalo Provincial draft regional regulation concerning regional financial management was discussed by the Legal Bureau and the Provincial Legislative with mutual consent. Discussion of the draft regional regulations is carried out after the draft of the draft regional regulation has received approval from the head of the legal bureau and the head of the initiating executive. The stages of this talk are divided into several levels. At the first level, it discusses the explanation regarding the submission of the regional regulation draft proposed by the executive or in the sense of the Governor. Then at the second level, it discusses the general view of the factions from the Provincial Legislative regarding the draft regional regulation, here the representatives of the factions ask questions about the draft. Then the executive side will provide answers to the general views of the Provincial Legislative. Then, at the third level, the draft regional regulation is discussed. The discussion includes the alignment of academic papers with the draft laws. At this level, improvements to the phrases in the draft

²⁵ Sianturi, H. (2017). Kedudukan Keuangan Daerah Dalam Pengelolaan Dana Hibah dan Bantuan Sosial Berdasarkan Perspektif Keuangan Negara. *Jurnal Wawasan Yuridika*, 1(1), 86-105.

²⁶ Basyir, A. (2014). Pentingnya Naskah Akademik Dalam Pembentukan Peraturan Perundang-Undangan Untuk Mewujudkan Hukum Aspiratif Dan Responsif. *Jurnal IUS Kajian Hukum dan Keadilan*, 2(5), 285-306.

²⁷ Rukmanda, M. A., and Prasetyoningsih, N. (2021). Pengharmonisasian Materi Muatan dalam Pembentukan Peraturan Daerah Penyertaan Modal Badan Usaha Milik Daerah. *Media of Law and Sharia*, 3(1), 40-58.

are also carried out. Then at the last level, it discusses the determination of the draft regional regulation which will later be synchronized until it is published.

The regional regulation draft that has been discussed and has been jointly approved by the Provincial Legislative is submitted by the Provincial Legislative leadership to the Governor to be enacted as a provincial regulation. Submission of the approved draft is submitted within no more than seven days from the date of approval. Then they can sign the draft regional regulation 30 days after the draft is approved. If within 30 days of approval, the draft regional regulation does not receive a signature, then the draft is valid as a regional regulation. The draft regional regulation that has been approved and stipulated will then be promulgated so that everyone knows it, before promulgation the regional regulation that has been prepared will be given a number/numbering by the order of registration during the regional legislation program.

Besides this, harmonization is carried out in a draft regional regulation, before the draft is promulgated and has become a permanent legal product, harmonization is carried out on drafts and not on regional regulations that have been stipulated and/or binding on the general public. So that it can be concluded that the focus of the location of the regional regulation harmonization process in the discussion of this research, was not carried out in all stages of the formation of laws and regulations. The harmonization of the draft regional regulation is only limited to certain stages before the draft regional regulation is enacted, namely at the planning stage, the drafting stage, and the discussion stage.

Concerning the analysis of the substantial aspect, it can be adjusted based on Attachment I to Law Number 12 of 2011 concerning the Establishment of Legislation, which has explained starting from the technique of preparing academic texts for draft regional regulations to the scope of content material for regional regulations. Alignment of the contents of regional regulations including *Pancasila*, the 1945 Constitution of the Republic of Indonesia, and other laws and regulations, both higher and equivalent. However, in the harmonization process of the Gorontalo Provincial regional financial management draft regional regulation, the researchers found that the Gorontalo Provincial regional financial management draft regarding regional financial management had substance incompatibility so in carrying out the harmonization by the harmonization team, the Regional Office of the Ministry of Law and Human Rights of the Gorontalo Province provided recommendations for improvements to several substances, among other things, improvements to the formulation of preambles, legal basis for considering, the addition of articles governing the status of currently valid regional regulations, and enactment of implementing regulations in the form of governor regulations, as the implementation of this regional regulation. The results of this harmonization are contained in the minutes of harmonization of the Gorontalo Provincial draft regional regulation concerning regional financial management with Number W.26.PP.04.04-2418, implementation date July 29, 2022.

Table 2. Matrix of Results of Harmonization of Draft Regional Regulations on Financial Management of Gorontalo Province.

Number	Draft Regional Regulations on Financial Management of Gorontalo Province	Result of Harmonization
1	Consideration weighs in the regulations	Alternatives/recommendations for improvement
2	Consideration considering the regulations	Alternatives/recommendations for improvement

3	Chapter 1	Alternatives/recommendations for improvement (Article 1, 2, and 3)
4	Chapter 2	Remain unchanged
5	Chapter 3	Alternatives/recommendations for improvement (Article 39)
6	Chapter 4	Remain unchanged
7	Chapter 5	Remain unchanged
8	Chapter 6	Remain unchanged
9	Chapter 7	Remain unchanged
10	Chapter 8	Remain unchanged
11	Chapter 9	Remain unchanged
12	Chapter 10	Remain unchanged
13	Chapter 11	Remain unchanged
14	Chapter 12	Alternatives/recommendations for improvement (Article 202 and 203)
15	Chapter 13	Remain unchanged
16	Chapter 14	Alternatives/recommendations for improvement (Article 212 Paragraph 2)
17	Chapter 15	Alternatives/recommendations for improvement (Article 213)

Source: Regional Office of the Ministry of Law and Human Rights of the Gorontalo Province, 2023.

This is by Circular Letter Number M.HH-01.PP.04.02 of 2022 concerning Procedures and Procedures for Harmonization, Unification, and Consolidation of the Conception of Draft Regional Regulations and Draft Regional Head Regulations, you can also use guidelines including a thorough preamble considering the relevant draft regional regulation whether to include philosophical elements as a reflection of *Pancasila* value. Also check the general explanation of the relevant draft regional regulation whether the philosophical elements are further explained correctly. Pay close attention to the relevant articles of the draft regional regulation which contain the principles, aims, and objectives of whether they are by the values of *Pancasila*, both individually and in pairs. And, ensure that there are no articles or articles in the draft regional regulation in question that conflict with *Pancasila* values.

In essence, the harmonization of the draft regional regulation is very closely related to some of the basic principles of Indonesian governance contained in the 1945 Constitution of the Republic of Indonesia. These basic principles are separated into the form of the Unitary State of the Republic of Indonesia, the *Pancasila* legal state, and the principle of government decentralization as stipulated in the provisions of Article 1 Paragraph 1, Paragraph 3, and Article 18 of the 1945 Constitution of the Republic of Indonesia, which form the background for the existence of the draft regional regulation harmonization.

5. Conclusion

The process of forming regional regulations starting from the design, discussion, stipulation, and promulgation has followed the procedure for preparing the formation of regional law products. Furthermore, the formation stage of regional regulations cannot be separated from the harmonization of draft regional regulations by applicable regulations. In 2022 the Regional Office of the Ministry of Law and Human Rights in Gorontalo Province received as many as seven draft regional regulations for the Province of Gorontalo for harmonization. However, in particular, the draft provincial regulation on regional financial management has

gone through the stages of harmonization, and recommendations for improvement based on the substance of the formulation of laws and regulations. This is by Circular Letter Number M.HH-01.PP.04.02 of 2022 concerning Procedures and Procedures for Harmonizing, Rounding Up, and Consolidating the Conception of Draft Regional Regulations and Draft Regional Head Regulations.

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Arifin, M. Y. R. (2019). Perekonomian Nasional Dalam Perspektif Undang-Undang Dasar 1945 Negara Republik Indonesia. *Celebes Equilibrium Journal*, 1(1), 26-31.

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Conflict of Interest Statement:

The author declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

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