



REFORMULATION OF VILLAGE FUND REGULATIONS AND ALLOCATION BY INTEGRATING GOOD GOVERNANCE AND LAW ENFORCEMENT PRINCIPLES TO ACHIEVE TRANSPARENT MANAGEMENT

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ABSTRACT

Numerous villages, up to now, have not implemented Village Fund Regulation (DD)/Village Fund Allocation (ADD) well, especially those villages located distant from the city. However, several villages have succeeded in their development using DD/ADD programs. The basic cause for the villages' failure in development is the lack of transparency in management due to lenient and unclear regulations on transparency. The current research is an empirical legal study with socio-legal, hermeneutic, and responsive progressive approaches. Data used include primary and secondary data. The primary data are collected through in-depth interviews and questionnaires. The data analysis employs a qualitative juridical technique. The research examines the unachievable equity, the non-existence of legal certainty, and the lack of legal expediency in the transparent management of DD/ADD. Conclusions can be drawn: 1. the formulation of DD/ADD management regulations applied still allows limited transparency and the occurrence of numerous fraud. 2. Reformulation of regulations by integrating transparency and law enforcement principles that instigate new regulations that clearly, strictly, and logically regulate equitable transparency, transparency with legal certainty, and transparency with legal expediency.

Keywords: *Reformulation, Integration, Transparency, Law Enforcement. Village Fund and Village Fund Allocation*

1. INTRODUCTION

Reformulation of DD/ADD regulations is applicable when its implementation purposes are not achieved. In formulating laws and regulations, the state with its hegemony and power wants to enforce similar regulations for each citizen without considering the defining factors of the regulation's effectiveness. Formulating and enforcing a regulation must consider the Unitary State of the Republic of Indonesia which has spacious areas with geographic factors compiled from different cultures and human resources quality. Thus, the hegemony of enforcing similar regulations to all regions will cause failure in achieving the goals of the regulation in the community, whereas the vice versa will occur, namely inequity, no legal certainty, and no benefits of the laws. The regulation formulation must consider geographic factors, social structure, cultural diversity, and local culture (I Bambang Sugiharto, 2001). Moreover, it must also consider other social factors surrounding the operation of law. An empirical observation identifies that the national legal development process often uses "Jakarta Logic" generating a product of law that is challenging to be implemented in a more diverse Indonesian community.

Village government is the lowest and foremost order in a state. It determines the quality of a central government. Therefore, it plays a strategic role and position in public services and community empowerment (Muh. Fadli dan Jazim Hamidi., 1966). Law No. 6/2014 on "Village" and

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all its regulatory derivatives are intended specifically for enforcement in the village since the beginning. A logic that characterizes articles in the regulation must use a rural community logic, especially in the simplicity of language used. The subject and object of the regulation are in the village; thus, the formulation of sentences and words employed must characterize the nuance and quality of the rural community's understanding.

Satjipto Rahardjo states that law is the reflection of human will on how the community should be built and in which direction. Law, hence, contains records of ideas selected by local communities, particularly ideas on equity (Satjipto Rahardjo, 2014). even though the implementation of each rule sometimes faces problems. Problems in regulations, however, can be classified into various types according to Diani Sadiawati, et (Diani Sediawati, 2015). al, namely:

- (1) Conflict of regulation. Conflict is a condition where some articles or provisions contradict other regulations.
- (2) Inconsistency in Regulations; inconsistency refers to an inconsistent provision or regulation within a statutory regulation and its derivatives.
- (3) Multi-interpretation of regulations. A regulation is categorized as having multi-interpretation if there is a vagueness in the object and subject regulated that leads to the obscurity of language formulation (difficult to comprehend) and unclear systematics.
- (4) Non-operational; a regulation is non-operational if it has no usability yet still prevails.

In other words, the regulation has no implementing regulations

Principles in the formulation of legislation have been normative in article 5 and its explanation of Law No. 10/2004. The principles are contained in article 5 letters d and e (Result of the Interview). The article 5 letter d states "the Principle of Workability", which is every formation of legislation must consider the effectiveness of the legislation in the community in terms of its philosophy, juridical, and sociology. Letter e of the article contains a principle of the material of formulation clarity, which is every legislation is made because it is imperative and beneficial in regulating the life of the society, nation, and state. Rahmad Safa'at simplifies that the benchmark of rural development success is determined by institutional systems and laws prevailing in rural communities (Rahmad Safa'at, 2014).

The vagueness in the formulation and regulation of DD/ADD management leads to the unfulfillment of the workable principle. This means that every legislation formulation must look upon the effectiveness of the legislation in the community philosophically, juridically, and sociologically (Jimly Asshiddiqie, 2010). Satjipto Rahardjo (Sajipto Rahardjo, 2006) elaborates that: "Drafting a law must consider the role of the legal principles. Establishing legislation without legal principles is pointless. Legal principles provide direction. Problems and fields regulated will be increasing over time. Hence, during the development of laws, the legal principles will guide how and in which direction the system will be developed.

"Facts give evidence that legislation, even codification, will never be completed in arranging all issues occurred or will be occurred amid community development dynamics (Basuki Rekso Wibowo, 1997). The reformulation of DD/ADD regulations is conducted by integrating the principle of good governance (principle of transparency) and the principle of law enforcement (the principle of equity, expediency, and legal certainty); thus, it will generate a new regulation where its articles capable of creating DD/ADD management that is equitable transparent, transparent with legal certainty, and transparent with legal expediency. Sudarsono explains that legislation must contain three identity values or are known as *Idee Das Recht* or Legal Ideals that consists of legal justice, legal certainty, and legal expediency. Legal justice measures a law on whether it provides equal rights to all people before the law. Legal certainty reviews a good law if it provides clarity and does not cause confusion between one law to another. Whereas Legal certainty means no different interpretations of the law (Sudarsono, 2021).



Regarding this, Bambang Sugiri elucidates that law enforcement is the main benchmark in running a government at the central, provincial, municipal/district, and village levels. If law enforcement can perform a professional government system, it can be confirmed that transparency can be implemented optimally in all fields (Bambang Sugiri, 2021).

2. RESEARCH METHOD

The research was an empirical legal study using three approaches, namely: socio-legal, hermeneutic, and responsive progressive approaches. Villages in Moyo Urata Sub-district, Sumbawa Regency, West Nusa Tenggara were selected as the research locations. The research population was villages that experienced fraud in DD/ADD management in Sumbawa Regency. The research used a purposive sampling technique. Two types of data were used in the research, namely primary and secondary data. The primary data were collected using: a) in-depth interviews; and b) questionnaires. Qualitative juridical analysis was employed to analyze the primary data.

3. RESULTS AND DISCUSSION

Law Number 17/2003 on State Finances. Indonesia has been formally committed to managing finance that adopts the main pillars of good governance. The government's commitment to supporting the implementation of transparency has been realized through the issuance of Law Number 14/2008 on Public Information Disclosure (Agustunus Salle, 2017). Medina and Rufin (Medina, 2015) elaborate that "transparency does have both a direct effect on trust and an indirect effect that is mediated by satisfaction." Citizens will consider a government that conceals its financial information as having secrets of financial fraud. The government can be deemed less competent in managing and reporting finance.

Unclear, lenient, and illogical regulation formulation becomes an obstacle to the achievement of legal ideals. For example, the principle of transparency in the DD/ADD management, as stated in Article 77 paragraph (1) "The management of wealth owned by the village is conducted following the principles of public interest, functional, legal certainty, openness, efficiency, effectiveness, accountability, and economic value certainty." The regulation cannot be well implemented since the formulation of its articles, especially transparency, and their explanation are not well understood. This is particularly in the administrator of DD/ADD and communities in the village. To maximize the implementation of transparency as intended, the articles must be reformulated.

3.1. Reformulation of DD/ADD Regulation by integrating "The Principle of Transparency" and "the Principle of Equity" to realize equitable transparent management.

Kai Nelson (Kai Nelson, 1985) in his book *Equality and liberty: A deference Of radical egalitarianism* elaborates: "Equity must be based on an equality concept that contains several essential principles, namely 1) every individual has a right and opportunity to work, to determine his/her faith, to participate equally with others in politics and economy. 2) every regulation made must be based on the provisions of shared values so it can be enjoyed together according to personal abilities and conditions of each community member." Regarding the transparency issue, the Deputy Chairman III of DPRD Sumbawa Regency, Nanang Syaifullah, explains that most villages in Sumbawa regency perform transparency in a similar way, namely by putting up billboards in front of their village office that contains description about the amount of DD/ADD received in the current year, programs to be implemented, and the costs. However, some of them also put an announcement at the mosque on Friday at the beginning of the year." (Result of the Interview).

The Assistant Inspector I for Government Sector of Inspectorate of Sumbawa Regency describes that "Transparency of village government in the DD/ADD management is conducted by putting up announcement billboards in the front yard of the village head office for once a year. The

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announcement is about the amount of funds received, for what programs, the amount of funds for each program, and the program locations, etc.” (Result of the Interview). Transparency in DD/ADD management must not be based on the limited understanding of the administrators, but it requires a clear, strict, and logical regulation formula. Thus, the community, both active and passive, receives information at all stages and meets the principle of equitable transparent, namely:

a) Reformulation of Equitable Transparent Planning Regulations

All people must feel and know about the openness of information on planning. No reason to differentiate one community from another due to social and economic status, or another status. In performing DD/ADD management planning, all people should receive an equal opportunity to express their thought. Therefore, a regulation must guarantee the manifestation of the principles of equitable transparency in the planning of DD/ADD management. As a member of the Sumbawa Resort Police Force, Novan, who is an investigator in the investigation division (Corruption Crime) explains that “Based on the results of the investigation, we found a fact that cases reported begin from the incompatibility between planning and implementation. Most of the village heads carry out development based on their will that creates dissatisfaction and protests among the communities” (Result of the Interview). The principles of equity proposed by John Rawls are principles dedicated to the public life of mankind when the principles are clouded and betrayed (Marshall Cohen, 1972). Rawls posits similar and equal situations for each individual in the community. No differences in status and position and one person has no higher position than another; hence one party to another can carry out a balanced deal (Result of the Interview). A transparent planning system based on applicable legal regulations will generate good expediency for sustainable development (Budi Santoso, 2011).

b) Reformulation of equitable transparent implementation regulations

At the implementation stage, the realization of the principle of equitable transparency must be created. Hans Kelsen opines that law is a fair social order if it can regulate human action satisfyingly so that happiness is found in it (Hans Kelsen, 2011). Kay Nelson in his equity theory express that equality is a crucial and primary value. If oppression, dominance, and exploitation of others still exist, then the community will never be said as a fair society. Therefore, the law does not differentiate people based on their social and economic status and another status. The head of Penyaring village explains that the DD/ADD management for the last five years under the leadership of the former head of the village that ended nine months ago can be identified from various existing results as stated by Abdu Wahab: “Up to the eighth year of the DD/ADD management in the Penyaring village, no changes occurred in terms of village administration, physical/infrastructure development was disappointing, and lack of community mentoring and empowerment. To my knowledge, the fund provided to the government was more than the previous one, which was only tens of millions, yet the results were similar. Moreover, some programs were carried out by workers outside the village or even from East Nusa Tenggara. These were the unilateral decision of the village head.” (Result of the Interview). The Head of Sebewe Village explains the implementation of DD/ADD management in his village during the leadership of the previous head of the village. Salahuddin elaborates:

“The implementation of the DD/ADD management can only be assessed in terms of physical or infrastructure development since we have no information on the other two programs, namely village government administration and community mentoring/empowerment programs. The empowerment program was only conducted in the first year in the form of a saving and loan cooperative; however, the cooperative was closed only just nearly one year of operation due to bad



credit by its customers. No mentoring programs were conducted in five years. The physical/infrastructure development programs were based on the decision of the village head who often stated that the management of the village fund was his prerogative. He considered the community to have no rights to control the village head. There was an incredible arrogance, yet the villagers did not want to be bothered with this matter; thus they did not report this to the police or related institutions.” (Result of the Interview). The DD/ADD management at the implementation stage must achieve equitable transparency since society has an equal right to receive information. Bond & Leung and Van Den Bos et.al. state that the more in line the reality is with expectation, the more the equity is felt (Bond, 1992).

c) Reformulation of equitable transparent supervisory regulations.

John Rowls states that social justice must be fought for two things: first, to correct and improve inequality conditions among the weak by presenting empowered social, economic, and political institutions. Second, every rule must posit as guidance to develop policies to correct inequity among the weak. Vice Chairman of Commission I of DPRD Sumbawa Regency clearly states that the supervision of DD/ADD has no connection to the community. Hasanuddin further elaborates that: “To my observation, supervision occurs as a formality; therefore, many frauds occur. In my opinion, intensive supervision must be conducted by the community in the village area where the program is implemented since they can always observe in detail. Whereas, formal supervision that is conducted once or twice during the program allows fraud” (Result of the Interview). The head of Sebewe Village, Mayo Utara Sub-district, Salahuddin, states that: “DD/ADD management has too many irregularities due to poor supervisory function. The supervision was only a formality. The institutions authorized to supervise provided opportunities for the irregularities since they only watched, asked, or discussed for a while during their visit. As a consequence, the results of the programs did not last long, only one year and then they were damaged. It will be better if the supervisory function is assigned to the community” (Result of the Interview). The more people who supervise the DD/ADD management, the more unlikely the possibility of fraud. Therefore, the community can optimally feel the government programs that are basically to achieve a prosperous and independent rural community life.

d) Reformulation of equitable transparent accountability report regulations.

An accountability report is a written document prepared to provide a report on the implementation of activities from a unit of an organization to a higher or equivalent organizational unit. The accountability report (LPJ) is prepared as evidence that the activity has been completed. Therefore, every LPJ is prepared according to the facts that have occurred. The head of the village government section at the office of DPMD Sumbawa Regency, Deden Fitriadi, explains that: “The annual accountability report (LPJ) of every village head on the DD/ADD management is an obligation. The LPJ is a requirement for fund disbursement for the following year. In other words, if the village government does not submit an LPJ, the village will not receive a disbursement of funds for the following year. In Sumbawa Regency, all villages receive the disbursement of DD/ADD. However, I am not sure whether the LPJ was in accordance with the facts in the field since many people reported a deviation in the DD/ADD management by the village head every year. Nevertheless, once the accountability report is revised by following the direction and mentoring, the issue is considered solved” (Result of the Interview). Abdul wahab who has just been appointed as the head of Penyaring Village explains: “It is unfortunate what happened for the last five years. As a community, we did not know what had been reported by the village head to the government at the higher level on DD/ADD management. Based on the facts, our village should not receive the disbursement of funds for the following year. We know that our village only had physical development programs and they were disappointing (Result of the Interview). As the final stage of all DD/ADD management stages, the accountability report is a crucial factor. It is not

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only submitted to the government at the higher level but it must be prepared together with and given to the community. Therefore, a guarantee from regulation must exist to achieve this.

3.2.Reformulation of DD/ADD Regulation by integrating “the Principle of Transparency” and “the Principle of Legal Expediency” to Achieve a Management that is “Transparent with Legal Expediency”

Sudikno Mertokusumo (Sudikno Mertokusumo, 2010) opines that the community expect benefits in law enforcement. Law is for mankind; thus, law enforcement must provide benefits or usefulness to the community. Don't let law enforcement create unrest within the community. Satjipto Rahardjo mentions one vital thing, namely “the purpose of the law is to make humans happy and the main issue of law is the human”. A progressive law comes from a maxim that “law is an institution aiming to bring the human being to a fair, prosperous life that makes them happy”. The DD/ADD management that is merely based on the will and decision of the village head is basically maintaining the status quo. Satjipto Rahardjo often states one crucial thing, namely “makes humans happy” is “the goal of law” and the main issue of the law is “the humans”(Satjipto Rahardjo, 2004). The principle maxim of the progressive law is that “as an institution, the law has a goal to bring humans to achieve a fair, prosperous life and happy human life” This is in line with the goal of DD/ADD program, which is to bring humans to achieve a fair, prosperous life and happy human life(Satjipto Rahardjo, 2004). The integration of the principle of transparency and the principle of expediency in the regulation of DD/ADD management will generate articles that are “transparent with legal expediency” in their formulation. This means that the integration of the principles guarantees the achievement of a regulation that is beneficial in implementing transparency at all stages.

a) Reformulation of planning regulations that are transparent with legal expediency

The planning stage of the DD/ADD management must be conducted with transparency and legal expediency, which means people must be able to gain information on the DD/ADD management planning easily. The purpose is that people can feel the benefits of the regulation. Regulation is bad if it cannot guarantee participation. A rule has good value, according to Bentham, “if its implementation produces as much kindness and happiness as possible and reduces suffering as much as possible”(Lili Rasjidi & I.B Wyasa Putra, 1993). If the rule or the law merely increases suffering and results in losses from the inequity caused by its implementation, then it is unacceptable. Budi Santoso explains that a planning system that is transparent and based on applicable regulations will bring benefits to sustainable development (Budi Santoso, 2011). The Sumbawa Resort Police Force handles many cases of fraud in the DD/ADD management. Regarding this matter, a member of the corruption crime police, Novan, clarifies: “We receive many reports from the community that their village head made unilateral changes to the set village development planning, especially those related to physical/infrastructure development of the village. The reports also appertain to the physical/infrastructure development of the village and on the development volume that is incompatible with the plan. For example, an alley or gutter renovation that was different in the length and cost between the plan and the implementation” (Result of the Interview). Reformation of DD/ADD regulation is necessary since the existing regulations cannot guarantee beneficial planning. The formulation of existing articles is unclear regarding who can participate in preparing the village development plan, how many people can participate, and in what matters can the people participate in the planning.



b) Reformulation of implementation regulations that are transparent with legal expediency

Implementation is a process to divide work into smaller tasks, assign the tasks to people according to their capabilities, and allocate resources and coordinate them for the effectiveness of the achievement of goals (Fattah & Nanang, 2008). Regarding the implementation of DD/ADD management in his village, the head of Sebewe Village, Salahuddin, states that: "If the village head deems the village financial management is his prerogative, then the community can do nothing. Therefore, if he wants anyone working on a program, then all decisions are on him. Consequently, this creates no transparency that leads to disappointment in the community and it has been occurring since the beginning until the end of his term in the office" (Result of the Interview). Meanwhile, the Sumbawa Resort Police admits that cases of DD/ADD misuse were mostly due to a lack of transparency of the village head in the implementation of its management, as stated by Novan: "We must admit that village heads who were reported to the resort police were due to the lack of transparency in the implementation of the DD/ADD management program. We often receive reports on the discrepancy between planned and actual results. For example, work quality that is less than one year or lack of worked volume where the planned was 100 meters but only 70 meters realized, and other misuse models conducted by the village heads" (Result of the Interview). The formulation of regulation of DD/ADD management implementation must guarantee the achievement of transparency that makes the regulation useful for all people. Transparency with legal expediency means that openness of information on the implementation of DD/ADD management is proof that the regulation can be applied effectively so that people receive benefits from it.

c) Reformulation of supervisory regulations that are transparent with legal expediency

The head of Sebewe village states that supervision that is transparent with legal expediency is challenging in DD/ADD management since the supervision is done by a party in the interest of formality. Salahuddin explains that: "During the five years of DD/ADD program implementation in our village, especially in the physical/infrastructure development programs, I did not see any supervisor or supervisor team. Perhaps they came only to observe. Workers assigned by the village head worked according to their wishes. For example, the mixture of cement and sand for a mason or repairment of an alley was far from the standard and the works were damaged in less than a year." Supervision is a vital part of the success of a program. Substandard supervision will generate suboptimal results, as stated by Assistant Inspector I for the Government Sector in the Inspectorate Office of Sumbawa Regency. Armawa Jaya, further elaborates that: "The most suitable supervision for the DD/ADD management is the one conducted by the community since they can maximally supervise every time they are in the program site. Additionally, they can be assigned as an implementer. Moreover, it is them who will enjoy the results. Therefore, it is very unlikely for fraud to occur." The more people conduct the supervision of DD/ADD management, it is increasingly unlikely for fraud to occur. On the contrary, the increasingly closed supervision or the lesser the number of people who perform a supervisory function, the more the possibility for fraud in DD/ADD management. Regulation must reflect the formulation of strict articles on the obligation of village government to guarantee people's participation in supervision; thus, the benefits of the regulation existence can be felt by all communities.

d) Reformulation of accountability report regulations that are transparent with legal expediency

An accountability report (LPJ) is prepared as evidence that an event or activity has been completed. Therefore, every LPJ must be prepared after the event ends (Result of the Interview). It is the community who knows DD/ADD management from the beginning to the end. Thus, they must know the content of the report, whether it is in line with facts in the field or it is merely an

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engineered report. As an institution assigned to perform investigation and inquiry into cases of violation of the law, the Sumbawa Resort Police Force must explain the DD/ADD management supervision. Novan elaborates that: "Cases of fraud on DD/ADD management in Sumbawa Regency or other regions are closely related to whether good and correct supervision exists or not. We identified facts that lack of or less quality of supervision can be a factor in the occurrence of problems in the village. Fraud will not exist if supervision by a certain party is appropriate. Therefore, in my opinion, the community in the surrounding project sites can supervise maximally." The formulation of the existing regulations has not guaranteed an accountability report that is transparent with expediency. If the accountability report is only directed to the upper-level government, it is unlikely that the community knows the content. Hence, reformulating regulation in the DD/ADD management by the regulation makers requires a concrete step.

3.3.Reformulation of DD/ADD Regulation by integrating "the Principle of transparency" and "the Principle of Legal Certainty" to Achieve Management that is "Transparent with Legal Certainty"

Peter Mahmud Marzuki (Peter Mahmud Marzuki, 2008) states that "Rules become a limitation for a community to burden or to perform an action on individuals. The rules and their implementation create legal certainty." Legal certainty in the DD/ADD management transparency is imperative. As a legal expert in his era, Utrecht also comments on legal certainty: "Legal certainty contains two definitions. First, the existence of general rules gives understanding for an individual of what actions may or may not be performed. Second, it is a legal security for an individual from the arbitrariness of the government since through the general rules, an individual is aware of what the state may charge or do to him/his." According to Ahmad Ali (Achmad Ali, 2002) "The teachings of legal certainty come from juridical-dogmatic teachings based on the positivist school of thought in the legal world that tends to see the law as an autonomous and independent thing since the followers of the school of thought deem law as merely a set of rules. For them, the goal of the law is to guarantee the achievement of legal certainty. Legal certainty is realized by law through its nature that creates a general rule of law. The general nature of the rules of law demonstrates that law has no purpose to create equity or expediency but only for certainty." Peter Mahmud Marzuki claims that rules become a limitation for society to burden or to perform an action on an individual. The rules and their implementation create legal certainty(Peter Mahmud Marzuki, 2008). Normative legal certainty is when a regulation is created and promulgated with certainty because it organizes clearly and logically(Christine et al., 2009). If a regulation on the principle of transparency in DD/ADD management is reformulated by integrating it with the principle of legal certainty, then the formulation of its articles must illustrate transparency so that legal certainty exists. The expected formulation of regulation is:

a) Reformulation of planning regulations that are transparent with legal certainty

Deden Fitriadi, the head of Government and Village Sector at the office of DPMD Sumbawa Regency explains that: "Preparing a Village Development plan is the obligation of the village government every year. Therefore, each village must prepare it. However, I did not know exactly what and how the planning implementation, is there legal certainty to be implemented or how?" Transparency in planning must be with legal certainty. That is to say, it must be clearly, strictly, and logically stated in the articles that arrange it; so it raises consistent implementation. When performing DD/ADD management planning, all people receive legal certainty to gain



information on anything related to the planning. Articles in the prevailing regulations need a reformulation by integrating the principle of transparency and the principle of legal certainty that will make everyone could see them clearly, strictly, and logically without causing disagreement regarding their implementation.

b) Reformulation of implementation regulations that are transparent with legal certainty

Transparency in the DD/ADD management at the implementation stage is still without a legal certainty guarantee. This is due to the unclear regulation formulation. Therefore, the regulation needs to be reformulated. Articles prepared must clearly and strictly regulate transparency so that they can create legal certainty. Articles governing the implementation of DD/ADD management must be firm, clear, and transparent so that they can be implemented consistently and create obedience and submission. The heads of Penyering Village and Sebewe Village provide a similar explanation of the transparency of DD/ADD management implementation. They emphasize that no legal certainty guarantee in implementation transparency. Everything was based on the will and decision of the village heads including decisions about who will do it, how it will be done, how long it will take, and so on. The statement is supported by information from the investigators of Sumbawa Resort Police Force, Novan, stating that: "From my experiences in handling cases of fraud in DD/ADD, not all of the implementation of its management is based on the planning made during Musrenbangdes (Multi Stakeholders Consultation Forum for Development Planning), particularly those related to who did it, how the quality of the work, and so on. These often create community disappointment and they report the cases to us or the inspectorate." Armawan Jaya as the Assistant Inspector of the Government Sector and Ishak Solihin as the Functional staff at the Inspectorate Office of Sumbawa Regency explain: "Besides receiving many reports from the community on fraud in the implementation of DD/ADD management, we also identified them in the field when we conducted a mentoring. We found that many village heads were mistaken in the implementation process of the DD/ADD management. They still maintained their status quo in managing their village including the finance. However, some people report them but others pay less attention to it." Articles that provide no certainty on the proper implementation open substantial opportunities for fraud in the implementation of DD/ADD management. Therefore, reformulation is necessary by integrating the principle of transparency and legal certainty that will raise new formulation that reflects transparency with legal certainty, which means the new articles clearly, strictly, and logically regulate transparency with legal certainty.

c) Reformulation of supervision regulations that are transparent with legal certainty

Transparent supervision regulations are insufficient to guarantee legal certainty. As a neutral institution, Novan in the Criminal Investigation Division in the Sumbawa Resort Police Force explains that "based on my experience in handling DD/ADD cases, I can guarantee that supervision conducted by certain parties is a formality, whereas society, who can directly observe what is going on in the field, is not involved in the supervision. Therefore, it is expected that the results of the program work were different from the expectation." The heads of Sebewe and Penyering villages also give a similar explanation that fraud cases in DD/ADD management can be traced back to the lack of supervision by the community. Salahuddin as the head of Sebewe Village clarifies that: "I strongly believe that during the five years of the DD/ADD program, many frauds occurred due to the community that cares less about the program supervision. All programs seemed to be the affair of the village heads and contractors, the community never participated to supervise any project conducted in their village," Transparency with legal certainty in the supervision of DD/ADD management has not been guaranteed by the prevailing regulations since the formula of

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its articles cannot be interpreted well and correctly by all related parties. Therefore, reformulation is a necessity so that transparent supervision has a clear, strong, and strict guarantee of legal certainty for consistent implementation.

d) Reformulation of accountability report regulations that are transparent with legal certainty

An accountability report of the DD/ADD management is a vital part of its management stage. Village heads have significant responsibility for the success of the program. The accountability report contains all the things that happened and was done. Therefore, the report must be transparent to the community to prevent engineering in reporting. As a member of the Sumbawa Resort Police Force, Novan who served as an investigator in the investigation section (Corruption Crime) also explains that: “Our investigation results in facts that cases reported originated from the incompatibility between planning and implementation. Most village heads developed according to their wishes thus creating dissatisfaction and protest among the community” (Result of the Interview). The head of Penyerang Village, Abdul Wahab, and the head of Sebewe Village, Salahudin, give the same explanation on the Accountability Report of DD/ADD management in their villages for the last eight years. The head of Sebewe Village, Salahuddin, states that: “The village should not receive a disbursement of DD/ADD in the second, third, fourth, and fifth year because the results in the first year of the program were not visible, especially those related to physical/infrastructure development and community mentoring/empowerment. Likewise the results of the following year’s programs. We did not know what the former head of the village reported that the disbursement of DD/ADD continued every year despite the disappointing facts in the field.” The regulation applied in reporting transparency must be formulated clearly, strictly, and transparently; therefore, the DD/ADD management will be easy to understand and prepare. Formulation of the prevailing DD/ADD regulations for some administrators and communities has not provided legal certainty to guarantee a transparent report. Hence, reformulation of the regulation is necessary that is capable of providing legal certainty for all parties, especially for the administrators and communities.

4.CONCLUSION AND SUGGESTIONS

4.1.CONCLUSION

From the description, the researchers conclude that:

- a) Formulation of the prevailing DD/ADD management regulations still opens substantial opportunities to limited transparency and it depends on the ability of the village heads to interpret it. Consequently, transparency in DD/ADD management has not materialized and many frauds occurred.
- b) Reformulation of the regulations is necessary by integrating the principle of transparency and the principle of law enforcement (equity, legal certainty, and legal expediency) that raises new regulations that clearly, strictly, and logically regulate e
- c) quitable transparency, transparency with legal certainty, and transparency with legal expediency



4.2.SUGGESTIONS

- a. Law on Village is specifically made and enforced in the village and it will not prevail in the urban areas. Characteristics of communities in both areas are different, especially in the quality of education. Therefore, regulation enforced in rural areas must have characteristics suitable to the quality of the rural communities.
- b. Law on Village prevailed has not reflected the characteristics of rural communities. Hence, regulation makers need to reformulate them by using simple, strict, and logical language that is easy to understand and implement.

REFORMULATION OF VILLAGE FUND REGULATIONS AND ALLOCATION BY INTEGRATING GOOD GOVERNANCE AND LAW ENFORCEMENT PRINCIPLES TO ACHIEVE TRANSPARENT MANAGEMENT

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