

The Existence and Fund Management of Indigenous Dayak Taman Community in Sibau Hilir Village from Legal Perspective

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Abstract. *Fund management is one of the strategies carried out to maintain the cultural heritage of the Dayak tribe, especially the Taman Kapuas Dayak. However, along with changing times and modernization, the challenges in managing funds are increasingly complex. Problems such as lack of transparency, accountability and community participation are issues that need attention. In this context. This research aims to dig deeper into how Dayak indigenous community funds are managed and distributed. The research method used in this research is descriptive empirical juridical research. The results of this research are based on field facts obtained from direct interviews, then they will be described in detail and analyzed qualitatively. The results of this analysis will be expressed in written form sourced from primary and secondary data. Research findings show that the management and distribution of Dayak traditional community funds is carried out by the traditional head as the sole role in the traditional institution. Traditional leaders have an important role in managing and distributing traditional funds in their territory. The source of these customary funds comes entirely from the government. The distribution of funds to indigenous communities is carried out through the implementation of traditional rituals where the funds come from voluntary donations from indigenous communities and customary treasuries. This shows the differences in fund management systems in traditional institutions and business entities. The main difference lies in the obligations of the community/members. In traditional institutions there is no obligation for the community to spend their funds, whereas in business entities there is an obligation for members to carry out mandatory contributions. The big challenge currently faced is maintaining cultural heritage in light of the many social changes that are occurring and customs outside the traditional environment that are starting to influence local cultural customs.*

Keywords: *Existence; Fund; Indigenous; Legal; People.*

1. INTRODUCTION

The Dayak indigenous people represent a complex and rich cultural landscape in Indonesia, consisting of more than 200 sub-ethnic groups spread across five provinces in Kalimantan. This society is renowned for its strong cultural heritage and remarkable traditional practices that have survived through the process of modernization. Despite experiencing significant social transformation, the Dayak tribe still maintains a strong social structure characterized by a traditional leadership system. The customs that live in the Dayak community are the most important element, the root of identity for the Dayak community.¹

The existence of the Dayak Indigenous Community has been legally recognized by the state. In article 18B paragraph 2 of the 1945 Constitution, it is emphasized that the state recognizes and respects customary law community units and their traditional rights as long as they are still alive and in accordance with the development of society and the principles of the Republic of Indonesia as regulated in law.² Apart from the Law of the 1945 Constitution, there are also special regional regulations that regulate the Dayak Indigenous Community, namely Kapuas Hulu Regency Regional Regulation Number 13 of 2018 concerning Recognition and Protection of Indigenous Law Communities.³

Recognition of the existence or existence of customary law communities is a very important thing. However, recognition of the existence of indigenous communities in many cases is still not fully institutionalized. This can be seen from the many problems experienced by indigenous peoples. First, the existence of indigenous peoples as a minority group has been vulnerable and has a weak position in various aspects of life (economic, legal, socio-cultural and human rights). Second, indigenous peoples are marginalized in the development process because they have not yet fully given recognition to their customary/customary land belonging to indigenous peoples. Third, indigenous communities often experience conflict, both within indigenous communities, between indigenous communities and other indigenous communities, as well as between communities and the government. Fourth, in resolving problems related to indigenous communities, clashes often occur when customary law is confronted with Indonesian national law.⁴

Traditional leadership in the Dayak tribe plays a role in preserving cultural integrity and managing community resources. The traditional governance model, led by traditional chiefs or traditional leaders, plays a role fundamental role in conflict resolution, resource allocation, and maintaining social cohesion.⁵ Among these diverse sub-ethnic groups, the Taman Kapuas Dayak, located in Sibau Hilir Village, North Putussibau District, Kapuas Hulu Regency, represents an analysis of the existence and study of customary financial management or governance.

¹ Dwi Oktaviani dan Heri Kurnia. (2023). "Suku Dayak: Mengenal Tradisi Adat dan Kehidupan Masyarakatnya". *Jurnal Ilmu Sosial dan Budaya Indonesia*, 1(1):18

² Based on the 1945 Constitution article 18B paragraph 2.

³ Kapuas Hulu Regency Government, (2018). Kapuas Hulu Regency Regulations concerning Recognition and Protection of Traditional Law Communities, Kapuas Hulu Regency Regulation Number 13 of 2018. *Regional Gazette Number 13 of 2018*.

⁴ Draft Law About Indigenous Peoples, General Explanation.

⁵ Unika Widya Mandira. (2020). "Model Pemerintahan Tradisional." *Jurnal Ilmu Pemerintahan*, 1(2):144

The Dayak Taman Kapuas Indigenous Community has a strong social structure with traditional leaders or chiefs playing an important role in decision making and conflict resolution. The Dayak Taman Kapuas Indigenous Community in Sibau Hilir Village continues to maintain and respect their cultural heritage, even though they also face the challenges of rapid modernization and social change. Cultural preservation efforts, including management of customary funds, are part of their strategy to maintain community identity and sustainability.

The Dayak Taman Kapuas community fund management approach serves as a critical example of how traditional communities maintain their cultural identity through economic practices. Their systems of collection and distribution of funds, largely managed by customary chiefs, reflect complex mechanisms of social support. Usually, these funds are used for critical community needs such as funeral donations and traditional rituals. This shows the deeply communal nature of their financial practices.

This research aims to analyze in depth the existence or recognition of traditional institutions and the role of traditional institutions in managing funds of the Dayak Taman indigenous community. Although many studies have explored the cultural practices of indigenous communities, few have provided in-depth analysis of their financial management strategies, particularly in the context of the Dayak community of Taman Kapuas.

2. RESEARCH METHODS

This research used descriptive empirical research. In this research, data is collected which is then processed according to the analytical techniques used which are expressed in descriptive form in order to obtain the actual situation of the law as a social reality.⁶ According to Ronny Hanitijo Soemitro, empirical legal research is legal research that obtains data from primary data or data obtained directly from the community.⁷ This research prioritizes data sourced directly from the field. The nature of this research is descriptive. Descriptive research is to explore or clarify an existing symptom, phenomenon or social reality, descriptive research seeks to describe a number of variables regarding the problem and unit being studied, descriptive research does not question the relationship between existing variables, because descriptive research is not intended to attract the generation that caused a symptom, phenomenon or social reality to occur in this way.⁸ In this research, the researcher must present and explain broadly and in detail the results of interviews regarding research problems originating from the field or based on facts that occur in the field.

The data collection technique used in this research is interviews. The data used is primary data obtained from the field and secondary data consisting of primary legal materials, namely statutory regulations, secondary legal materials, namely books and journals, and tertiary legal materials, namely the internet. Next, the data obtained will be analyzed using descriptive-qualitative. Bogdan stated that data analysis in qualitative

⁶ Yati Nurhayati, Ifrani, dan M. Yasir Said. (2021). "Metodologi Normatif dan Empiris dalam Perspektif Ilmu Hukum." *Jurnal Penegakan Hukum Indonesia*, 2(1):17.

⁷ Mukti Fajar dan Yulianto Ahmad. 2010. *Dualisme Penelitian Hukum: normative dan empiris*. Yogyakarta: Pustaka Belajar, p. 154.

⁸ Hasan Syahrizal dan M. Syahrani Jailani. (2023). "Jenis-jenis Penelitian Dalam Penelitian Kuantitatif dan Kualitatif." *Jurnal Pendidikan, Sosial & Humaniora*, 1(1):18.

research is the process of systematically searching and compiling data obtained from interviews, field notes and other materials so that it is easier to understand, and the findings can be informed to others.⁹ The data obtained in this research is the result of direct interviews in the field which will then be processed into a form of writing that contains answers to research problems.

3. RESULT AND DISCUSSION

3.1 Dayak Taman Kapuas Customary Law Community

Through amendments to the 1945 Constitution of the Republic of Indonesia, recognition of the unity of customary law communities is emphasized through the provisions in Article 18B paragraph (2) which reads "The State recognizes and respects the unity of customary law communities and their traditional rights as long as they are still alive and in accordance with development of society and the principles of the Unitary State of the Republic of Indonesia, which are regulated in law".¹⁰ This article provides the meaning that there is recognition regarding indigenous communities. In accordance with the provisions contained in Article 18B paragraph (2), this law is designed to ensure that customary law communities will be regulated in a manner that is in accordance with the constitutional mandate. It is hoped that the customary law community units, which have been part of the Village area, will be divided into Villages and Traditional Villages after development that combines the functions of village government and local government.

Indigenous communities based on ILO 169 have the following elements:¹¹

1. Historical continuity, that they are a society affected by conquest and colonization.
2. Regional relations (their ancestors inhabited that country or region).
3. Distinctive social, economic, cultural and political institutions (they retain some or all of their institutions).

The right of indigenous peoples to maintain and develop their own social, economic, cultural and political institutions is a fundamental right under international human rights law. The existence of these institutions is also a main element in the description of indigenous communities. Article 1 paragraph (1) Convention no. 169 identifies indigenous peoples as those who retain some or all of their own social, economic, cultural and political institutions regardless of their legal status. The government plays a role in promoting the full realization of the social, economic and cultural rights of indigenous peoples in accordance with their social and cultural identity, customs and institutions.¹²

The Constitution and International Conventions which confirm the recognition of the existence of indigenous communities are the basis for the importance of legal certainty regarding the determination of the existence of indigenous communities. The law implementing these two provisions is Law No. 6 of 2014 jo. Invite Law No. 3 of 2024 concerning Villages (hereinafter referred to as the Village Law). In the Village Law, the division of villages into two parts is stipulated in the statutory regulations. Based on Law No. 6 of 2014 article 6 paragraph (1) that a Village consists of Villages and traditional

⁹ Sugiyono. (2018). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta

¹⁰ Based on Article 18B Paragraph (2) of the 1945 Basic Law.

¹¹ Organisasi Perburuhan Internasional, 2010, *Hak-hak Masyarakat Adat yang Berlaku; Pedoman untuk Konvensi ILO 169*, Jakarta: Kantor Perburuhan Internasional. p. 14.

¹² Ibid. p. 57.

Villages.¹³ Basically, Villages and Traditional Villages carry out almost the same tasks, only differing in implementing their original rights. These rights mainly include social preservation of customary law communities, regulation and supervision of customary territories, customary peace trials, maintaining peace and order for customary law communities, and organizing government in accordance with the original structure.

Basically, a traditional village is a legacy of local community government that has been maintained for generations. Traditional Village leaders and communities recognize and support it to help develop prosperity and local socio-cultural identity. Traditional Villages have greater rights of origin than Traditional Villages because they are the original communities living in the community. Traditional Villages are groups of customary law communities with territorial boundaries and cultural identities that were formed historically on a territorial basis. They have the authority to regulate and supervise the interests of society based on their original rights.

According to article 95 paragraph (1) the Village Government and Village communities can form Village traditional institutions.¹⁴ Then the Village traditional institutions as follows referred to in paragraph (1) is an institution that carries out traditional functions and is part of the original structure of the Village which grows and develops on the initiative of the Village community.¹⁵ Village traditional institutions are tasked with assisting the Village Government and as partners in empowering, preserving and developing customs as a form of recognition of the traditions of the Village community.¹⁶ Therefore, it is necessary to understand the mechanism for recognizing or determining indigenous communities. This mechanism is regulated in Minister of Home Affairs Regulation (Permendagri) Number 52 of 2014 concerning Guidelines for the Recognition and Protection of Customary Law Communities.

Customary Law Communities are Indonesian citizens who have unique characteristics, live in groups in harmony according to their customary law, have ties to ancestral origins and/or a common place of residence, have a strong relationship with the land and the environment, and have a system of values that determine economic, political, social, cultural, legal institutions and the use of a particular area from generation to generation.¹⁷ In Sibau Hilir Village, indigenous communities have received legal recognition based on Kapuas Hulu Regency Regional Regulation Number 13 of 2018 concerning Recognition and Protection of Customary Law Communities.

To gain recognition for indigenous peoples, they must go through several stages. The first thing that must be done is to form a customary law community committee as stated in Minister of Home Affairs Regulation Number 52 of 2014 Article 3 Paragraph (1) that "In recognizing and protecting customary law communities, the regent/mayor forms a district/city Customary Law Community Committee."¹⁸ The implementation of this article is the issuance of Kapuas Hulu Regent's Decree Number 58 of 2023 concerning the Establishment of a Committee for Recognition and Protection of Traditional Law Communities in Kapuas Hulu Regency, West Kalimantan Province. This Decree was

¹³ Based on Law of the Republic of Indonesia Number 6 of 2014 concerning Villages.

¹⁴ Ibid.

¹⁵ Ibid.

¹⁶ Ibid.

¹⁷ Minister of Home Affairs Regulation Number 52 of 2014 concerning Guidelines for Recognition and Protection of Customary Law Communities.

¹⁸ Ibid.

issued based on Kapuas Hulu Regency Regional Regulation Number 13 of 2018.

After the formation of the committee, the recognition and protection stage is carried out in the form of identification, verification and validation, as well as the determination of customary law communities. The identification process involves the government and indigenous communities. Identification of customary law communities is carried out by searching, finding, collecting, researching, registering, recording data and information regarding the existence of customary law communities which will be recognized and protected.¹⁹ Matters identified include the history of customary law communities, customary territories, customary law, assets or objects traditional objects, and traditional institutions or government systems.

The identification results will be verified and validated by the Indigenous Law Community Committee. After that, the results will be submitted to the local customary law community within 1 (one) month. The committee submits the results of verification and validation of customary law communities to the Regent in the form of recommendations and then the Regent determines Recognition and Protection Customary Law Community based on the committee's recommendation from the Regent's decision. The decision issued by the Regent is a form of Recognition and Protection of Customary Law Communities. Based on the mechanism described above, an indigenous community group will be formed.

The description of the mechanism for recognizing or determining a customary law community shows the length of the process of recognizing the existence of a customary law community. Apart from that, regulations regarding customary law communities including recognition, protection and empowerment of customary law communities are still scattered in various laws and regulations.²⁰ For this reason, it is necessary to immediately pass the Draft Law on Customary Law Communities as a forum or legal umbrella for the existence of customary law communities in Indonesia.²¹ At the international level, the International Labor Office Convention 169 and the UN Declaration on the Rights of Indigenous Peoples (UNDRIP) emphasize the importance of recognizing customary law.²² The main objective is none other than to provide recognition of the

¹⁹ Kapuas Hulu Regency Regent Regulation Number 17 of 2024 concerning Guidelines for Identification, Verification, Validation and Determination of Customary Law Communities.

²⁰ Several laws and regulations that regulate the existence (recognition) and protection of customary law communities include Law Number 5 of 1960 concerning Basic Agrarian Regulations, Law No. 41 of 1999 concerning Forestry, Constitutional Court Decision, Law Number 26 of 2007 concerning Spatial Planning, Law no. 32 of 2009 concerning Environmental Protection and Management, Law No. 6 of 2014 jo. Law no. 3 of 2024 concerning Villages, Law no. 23 of 2014 concerning Regional Government, Law no. 39 of 2014 concerning Plantations, and Minister of Home Affairs Regulation No. 52 of 2014. Abdurrahman, 2015, Draft Legal Study Report Concerning Mechanisms for Recognition of Customary Law Communities, Jakarta: Center for Research and Development of the National Legal System, National Legal Development Agency, Ministry of Law and Human Rights, Republic of Indonesia I

²¹ The Draft Law on Customary Law Communities has been proposed to the House of Representatives since 2010. This bill was included in the National Legislation Program in 2014 and has been included in Prolegnas three times. However, to date, the MHA Bill has not been ratified by the government. "The reason why the Indigenous Law Communities Bill stalled in the DPR." <https://www.hukumonline.com/berita/a/penyebab-ruu-masyarakat-hukum-adat-mangkrak-di-dpr-lt6111532e89914?page=2>.

²² Erika, J., Techera. (2008). "Supporting the role of customary law in community-based conservation." Social Science Research Network, doi: 10.2139/SSRN.1275603

existence of customary law communities and provide legal certainty regarding the fulfillment of indigenous peoples' rights.²³

The impact of the lack of recognition of indigenous peoples is that the rights of indigenous peoples are not fulfilled and these rights are often violated. One example is related to the existence of land rights belonging to MHA as a result of land acquisition for development. Customary law communities are very vulnerable parties regarding land acquisition activities for development in the public interest. Under the pretext of public interest, customary law community rights are often taken over without any effort to replace them with other land ownership rights. Many cases arise between the Government, Regional Government and the private sector and customary law communities related to the implementation of development and investment on land that belongs to customary law communities.²⁴ This is one of the reasons why it is important to recognize and protect customary law communities.

Currently, the Dayak Taman indigenous community does not yet have a Regent's decision regarding the designation of an indigenous community. However, the Dayak Taman indigenous people have been recorded in the Indonesian Intangible Cultural Heritage on the website of the Ministry of Education and Culture in 2010 regarding Taman Customary Law.²⁵ On this website it is also written that the Dayak Taman customary law community still maintains the customs and customary laws of the Taman which have been in effect since the history of the Taman Community until they have become the basis of their social, economic and cultural life. The Taman Dayak tribe has cultural diversity which are still maintained today, such as weaving beads, mats, making Mandau, and artistic traditions such as dancing, poetry, etc. One Among the potentials that support the preservation of culture in this tribe is culture which is generally extinct in the Dayak sub-tribe in Kalimantan, namely pattern long betang house settlement. In this case, every settlement of the Taman people Long Betang traditional house was built.

Specific regulations relating to Dayak Taman customary law are regulated in a book entitled "Book of Customs and Customary Law of Banuaka' Taman." This book is the main reference source documenting customary practices, social structures, traditional legal mechanisms, and various rules that apply in the Taman Dayak community. Through this documentation, their cultural heritage and traditional legal systems can be maintained, understood and preserved for future generations.

The book Customs and Customary Law of Banuaka' Taman contains all legal regulations that are applied in the lives of indigenous peoples such as marriage, kinship systems, customary territories, violations of customary law, and matters relating to the norms of daily life as well as culturally related regulations. exists in the Taman Dayak indigenous

²³ Mustika, Mega, Wijaya., Yenny, Febrianty., Mustaqim, Mustaqim., Angga, Perdana., Sapto, Handoyo, Dp., Tuti, Susilawati, Kartadimadja. (2024). "Protection of the Rights of Traditional Communities in the Ownership of Traditional Land Rights for Public Interests (Study of the Drafting of Traditional Legal Community Legislation)." *International Journal of Multicultural and Multireligious Understanding*, 11(2):184-184. doi: 10.18415/ijmmu.v11i2.5579

²⁴ Marulak Togatorop, Nirahua Salmon E.M. (2020). *Existence Of Indigenous Legal Communities On Land In Procurement Of Land For Public Interest*. International Journal of Scientific and Research Publications: Volume 10, Issue 1, January 2020. url: https://www.researchgate.net/publication/339169937_Existence_Of_Indigenous_Legal_Communities_On_Land_In_Procurement_Of_Land_For_Public_Interest

²⁵ Warisan Budaya Takbenda Indonesia, Hukum Adat Taman. 2010. <https://warisanbudaya.kemendikbud.go.id/newdetail&detailCatat=917>

community. Apart from being based on the rules in the Park Customary Book, traditional deliberations are also held to discuss issues that are usually not or have not been regulated in the Park Customary Book.

The Dayak Taman or Banuaka Taman community has a traditional deliberation, which is the highest assembly to make decisions for the entire community Park wherever they are. The traditional deliberation involved all elements of the Taman community and all members of the four sub-districts of the Taman community. The goal is to address the concerns of the Park community as a whole, considering the interests of all communities, not just one area. In this customary deliberation, customary law communities will gather and discuss to unite opinions and create joint solutions to the problems and conditions of the Dayak Taman indigenous community.

The Book of Customs and Customary Law of Banuaka' Taman is an inventory of the Dayak Taman customary law community which contains documentation about the entire customary order, intellectual property of the Taman community, which is reflected in art, culture and traditions, as well as customary law which is a reference everywhere the Taman people were. This traditional book is only owned and can be viewed directly through the Dayak Taman Traditional Chief, it is not distributed to the general public.

3.2 The Role of Traditional Institutions in the Management and Distribution of Funds for the Dayak Taman Kapuas Traditional Community

Based on Kapuas Hulu Regency Regional Regulation Number 13 of 2018 concerning Recognition and Protection of Customary Law Communities Article 1 paragraph (13), traditional institutions and/or what are known as traditional institutions are organizational devices that have grown and developed from generation to generation in customary law communities, are independent, functions to regulate, manage and resolve various life problems in accordance with applicable customary law.²⁶ Traditional institutions have an important role in managing and distributing indigenous community funds in their territory. The traditional institution in Sibau Hilir Village has a simple structure which only consists of the traditional head as the sole role in carrying out the duties and functions of the Taman Dayak traditional institution. The traditional head is the only main figure who carries out various vital functions in the management of traditional institutions. The role of the traditional head includes complex responsibilities, especially in terms of managing and distributing traditional funds, reflecting the high level of community trust in traditional leadership.

The source of funds for this traditional institution comes from APBD funds. This is stated in Kapuas Hulu Regency Regional Regulation Number 13 of 2018 Article 14 concerning Financing that "All costs required for implementing the recognition and protection of the rights of customary law communities as well as implementing programs to empower and fulfill the rights of indigenous communities can be sourced from the APBN; West Kalimantan Province APBD; Kapuas Hulu Regency APBD; and/or other sources of income."²⁷ The regulation explains that there are several sources of funds that can be obtained. However, traditional institutions in Sibau Hilir Village only have funds from the government. Matter this is due to the limited capabilities of traditional institutions

²⁶ Kapuas Hulu Regency Government, 2018 Kapuas Hulu Regency Regulations concerning Recognition and Protection of Traditional Law Communities, Kapuas Hulu Regency Regulation Number 13 of 2018. Regional Gazette Number 13 of 2018.

²⁷ Ibid. p. 14

and also still following customs that have existed since the time of their ancestors.

The process of managing traditional community funds in Sibau Hilir Village is carried out by the Traditional Head. According to information from Mr. Firdaus, who is the Traditional Head in the downstream Sibau Village, usually funds from traditional institutions/customary treasuries are used to carry out traditional rituals such as large floods. This ritual is usually carried out between September/October. The purpose of this ritual is to protect the village from disasters, especially floods, which usually occur at the end of the year due to the rainy season. This traditional ritual is followed by the entire Dayak Taman Kapuas traditional community. There is no compulsion to follow this ritual, but people are required to follow taboos for 3 days such as not bathing or washing in the river and not throwing rubbish in the river. If you violate this prohibition, you will be subject to a fine of IDR 500,000.00. Dalam proses pengelolaan dana masyarakat adat yang ada di Desa Sibau.²⁸ The same thing was also conveyed by Pak Antonius, who is the Head of Temanggung, that traditional funds or customary treasury only come from the government which will then be used for common interests such as carrying out traditional rituals and for revising traditional books which are usually carried out every 5 years.²⁹

In certain circumstances, such as at the time of death, the Traditional Head gives an appeal to each RT head to collect a predetermined amount of money. After that, the RT head will ask/collect the money directly from the residents who will then collect it from the Traditional Head to be distributed directly to the residents who are grieving. There are separate rules used by each RT regarding the nominal amount requested from the public. These regulations have been discussed with the entire community and attended by traditional heads.

The customary management system is different from the fund management system in business entities, such as associations. In general, an association is a legal entity formed by several people voluntarily, usually consisting of people who have similar professions, activities or other things. Associations usually have the aim of accommodating the common interests of members, improving members' welfare, and contributing to the social, religious or humanitarian fields. This association is regulated in the Civil Code articles 1653-1665.

Article 1653 of the Civil Code states that "In addition to true civil companies, associations of people as legal entities are also recognized by law, whether the legal entity is established by public authority or recognized as such, whether the legal entity is accepted as permitted or has been established for the purpose of a specific purpose that does not conflict with the law or morality."³⁰ This article explains that associations are recognized as legal entities. Even though associations are not expressly declared as legal entities, from the sound of Article 1654 of the Civil Code it can be concluded that associations also have the status of a legal entity law, because in this article it is determined that those who have the authority to carry out acts are all legal associations, just as individuals have the authority to carry out civil acts.³¹ This is also based on article 1661 of the Civil Code jo. Regulation of the Minister of Law and Human Rights Number

²⁸ Firdaus, Traditional Head, Interview (Sibau Hilir, 25 October 2024. 10:00 WIB)

²⁹ Antonius Dole, Head of Temanggung (Sibau Hulu, 26 October 2024. 13:00 WIB)

³⁰ Based on Book III Civil Code Engagements Article 1653.

³¹ Krisnawan. (2022). Laporan Penelitian: "Tinjauan Yuridis Eksistensi Badan Hukum Perkumpulan Lembaga Pendidikan Perkebunan Pasca Transformasi Tahun 2019." Yogyakarta: Politeknik LPP, p. 6.

3 of 2016 concerning Procedures for Submitting Applications for Legalization of Legal Entities and Approval of Changes to the Association's Articles of Association.³²

Fund management in associations refers to the financial management system. Financial management is a scientific discipline that studies company financial management both in terms of finding sources of funds, allocating funds, and distributing company profits.³³ Source Association funds come from mandatory member fees, grant funds and also activities production business that generates profits. Based on article 1660 Civil Code, the rights and obligations of association members are regulated in the Articles Basis/Deed of Establishment of the Association. Meanwhile, there are no traditional institutions other sources of income apart from the government and there are also no mandatory contributions for indigenous people. Apart from the differences, there are also similarities between the two, namely regarding voting rights for every member of the association and indigenous communities. Based on article 1659 of the Civil Code, association decisions are based on Deliberation or decisions are taken by majority vote Association members have voting rights in making decisions. So as in the Dayak Taman indigenous community which prioritizes traditional deliberation in decision making and does not limit society to think.

In associations that are oriented towards social activities, for implementation of course requires financial support. For this reason, its fulfillment is necessary managed jointly with contributions taken from each member. This contribution is usually mandatory and is requested once a month based on mutual agreement with the agreed nominal amount. Order funds can be managed and accounted for properly, it is necessary to understand financial management science. Regarding accountability of social funds collected, presented with the principle of accountability, namely by making a report finances for every social activity carried out.

4. CONCLUSION

The Dayak Indigenous Community of Taman Kapuas has a strong legal umbrella through Kapuas Hulu Regency Regional Regulation Number 13 of 2018. Customary documentation in the "Book of Customs and Customary Laws of Banuaka' Taman" guarantees the preservation of their cultural heritage and traditional legal system. One of the ways they preserve their culture by maintaining a fund management system based on traditions passed down from generation to generation. In the Dayak Taman indigenous community, there is a traditional institution that has a single role, namely the traditional head. The traditional management system implemented in Sibau Hilir Village illustrates a traditional governance model that still survives in the midst of modernization, where the simplicity of the organizational structure does not reduce its effectiveness in maintaining and preserving traditional values. The central role of the traditional head in managing funds and carrying out rituals, combined with voluntary community participation, creating a sustainable system in maintaining the local traditions and wisdom of the local community.

³² Regulation of the Minister of Law and Human Rights Number 3 of 2016 concerning Procedures for Submitting Applications for Legalization of Legal Entities and Approval of Changes to the Association's Articles of Association.

³³ Mokhammad Anwar. (2019). *Dasar-dasar Manajemen Keuangan Perusahaan*. Jakarta: Kencana, p. 5.

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