

***Juridical Analysis of The Authority
Budget Board Regional People's Representative
Council in Development Regional Income and
Expenditure Budget in Bojonegoro Regency***

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Abstract

In line with the concept of regional autonomy, that autonomous regions have the authority to exercise discretion, manage and explore the potential of their natural wealth as well as human resources so that the aims and objectives of regional autonomy can be carried out properly. The management and utilization of natural resources must be carried out wisely where the results are in addition to regional financial income, and are solely for the benefit of the wider community. Therefore, how the budget function of the Regional People's Representative Council to be effective and appropriate in the preparation of APBD planning must be optimized for the benefit of the community, because often the implementation of the budget function is not carried out properly and even tends to invite problems in the future, as well as members of the Regional People's Representative Council. often trapped in the interests of groups and party interests, thus neglecting the interests of the community which should be prioritized. In order to optimize the potential of the existing budget in the region, an active role is needed from the Budget Board of the Bojonegoro Regency Regional House of Representatives. This study aims to discuss and analyze the concept of the function of the budget according to the laws and regulations and the authority of the budget agency of the Regional People's Representative Council in the context of preparing the Regional Revenue and Expenditure Budget. The type of research used in this research is normative juridical with a statutory approach and a historical approach, and ends with a qualitative descriptive analysis in producing a precise and accurate analysis.

Keywords : Authority, Budgetary Agency, Regional House of Representatives, Preparation of Regional Revenue and Expenditure Budget

A. INTRODUCTION

1. Background of the Problem

Democracy is an interesting idea, when humans decide to coexist and form a country, although not all democratic principles can be applied equally, between one country and another. In a simple context, democracy is interpreted as the existence of freedom, and in Moh's opinion. Mahfud that: an independent government without the spirit of building local government institutions is the same as not having the spirit of people's sovereignty, because there is no spirit of freedom.¹

Because from this view, there are three factors that show the close relationship between decentralization and democracy, namely:

- 1) To establish the principle of liberty;
- 2) To cultivate the habit for the people to decide for themselves various interests related to them. Providing opportunities for people to decide their own interests is very essential in a democratic society;
- 3) To provide the best service to people who have different demands.

In line with the concept of regional autonomy, that autonomous regions have the authority to exercise discretion, manage and explore the potential of their natural resources and human resources so that the aims and objectives of regional autonomy can be carried out properly.

Involvement, support and participation of the community in creating creativity in the form of ideas and ideas for the progress of the region itself. For the local government itself, with the granting of this autonomy rights and authority, it must be carried out with full responsibility. The management and utilization of natural resources must be carried out wisely where the results are in addition to regional financial income, and solely for the benefit of the wider community. This is in accordance with the provisions of Article 1 number (6) of Law Number 23 of 2014 concerning Regional Government Jo. Law Number 9 of 2015 concerning the Second Amendment to Law Number 23 of 2014 concerning Regional Government (hereinafter referred to as the Local Government Law), which is meant by regional autonomy is the right, authority, and obligation of autonomous regions to regulate and manage their own

¹ M. Thalbah, 2010, **The Law of Regional Autonomy and Decentralization in Indonesia**, Total Media Publishers, Yogyakarta, p. 48.

Government Affairs and the interests of local communities in the State system Unitary Republic of Indonesia.

The provisions of Article 18 paragraph (2) and paragraph (5) of the Constitution of the Republic of Indonesia in 1945 state that the Regional Government is authorized to regulate and manage its own Government Affairs according to the Principle of Autonomy and Assistance Duties and is given the widest possible autonomy. The granting of the widest possible autonomy to the Regions is directed to accelerate the realization of community welfare through improving services, empowerment, and community participation. In addition, through broad autonomy, in the strategic environment of globalization, the regions are expected to be able to increase competitiveness by paying attention to the principles of democracy, equity, justice, privilege and specificity as well as the potential and diversity of the regions in the Unitary State system of the Republic of Indonesia.

The regional autonomy system gives authority to each region run by the local government, namely the implementation of government affairs by the local government and the regional people's representative council according to the principle of autonomy and assistance duties with the principle of autonomy as widely as possible in the system and principles of the Unitary State of the Republic of Indonesia as referred to in the Constitution of the Republic of Indonesia in 1945.

And what is interesting here is the existence of the Regional People's Representative Council (hereinafter referred to as the DPRD) which is a regional people's representative institution that is positioned as an element of the Regional Government organizer. Members of the DPRD both at the Provincial and Regency/City levels are members of political parties participating in the general election who are elected based on the results of the general election. The members of the Provincial DPRD are inaugurated by the Decree of the Minister of Home Affairs on behalf of the President based on the Governor's proposal in accordance with the report from the Provincial General Election Commission. Meanwhile, the members of the Regency/City DPRD are inaugurated by the Governor's Decree as a representative of the central government and act for and on behalf of the President based on the proposal

of the Regent/Mayor according to the report from the Regency/City General Election Commission.²

In carrying out government affairs, the Regency/City DPRD institution has functions and in accordance with the provisions of Article 149 paragraph (1) of the Law on Regional Government of the DPRD has several functions, including the following:

- a. Establishment of Regency/City Regional Regulations;
- b. Budget; and
- c. Supervision

One of these functions that the researcher wants to discuss is about the Budget Function. The budget function as referred to in Article 149 paragraph (1) letter b of the Local Government Law is realized in the form of discussion for joint approval of the Draft Regency/City Regional Regulation on the Regency/City Budget submitted by the Regent/Mayor.

The DPRD institution as an element of local government organizers also has duties and authorities as stated in the provisions of Article 154 Paragraph (1) of the Local Government Law, namely:

- a. Forming Regency/City Regional Regulations with regents/mayors;
- b. Discuss and give approval to the draft Regional Regulation regarding the district/city APBD submitted by the regent/mayor;
- c. Carry out supervision of the implementation of the Regional Regulation and the district/city APBD;
- d. Electing regents/mayors;
- e. Propose the appointment and dismissal of regents/mayors to the Minister through the governor as a representative of the Central Government to obtain approval of appointment and dismissal.
- f. Providing opinions and considerations to the Regional Governments of districts/cities on the plan for international agreements in the regions;
- g. Giving approval to international cooperation plans carried out by the district/city Regional Government;
- h. Request a report on the accountability of the regent/mayor in the implementation of the district/city Regional Government;
- i. Giving approval to cooperation plans with other regions or with third parties that burden the community and the region;

² Sadu Wasistiono, Yonatan Wiyoso, 2009, *Improving the Performance of the Regional People's Representative Council (DPRD)*, Media Focus Publisher, Bandung, p. 31.

- j. Carry out other duties and authorities regulated in the provisions of laws and regulations.

In connection with Article 154 Paragraph (1) point b above, the Bojonegoro Regency DPRD has a council apparatus in the form of a Budget Agency (Banggar) which is a permanent DPRD apparatus and was formed at the beginning of the DPRD membership term. According to the provisions of Article 54 of Government Regulation of the Republic of Indonesia Number 12 of 2018 concerning Guidelines for the Preparation of Rules of Conduct for Provincial, Regency, and City Regional Representative Councils, the budget agency has the following duties and authorities:

- a. Providing suggestions and opinions in the form of DPRD points of thought to Regional Heads in preparing the draft APBD before the Regional Head regulations on the Regional Government work plan are determined;
- b. Conduct consultations represented by its members with the relevant commissions to obtain input in the context of discussing the draft general policy of the APBD and the priorities and ceiling of the interim budget;
- c. Providing suggestions and opinions to Regional Heads in preparing the draft Regional Regulation on the APBD, the draft Regional Regulation on amendments to the APBD, and the draft Regional Regulation on accountability for the implementation of the APBD;
- d. Improving the draft Regional Regulation on the APBD, the draft Regional Regulation on amendments to the APBD, and the draft Regional Regulation on accountability for the implementation of the APBD based on the results of the evaluation of the Minister for the provincial DPRD and the governor as the representative of the Central Government for the district/city DPRD together with the Regional Government budget team;
- e. Conducting discussions with the Regional Government budget team on the draft general policy of the APBD and the draft priorities and temporary budget ceilings submitted by the Regional Heads; and
- f. Providing advice to the DPRD Leadership in the preparation of the DPRD budget.

The budget function is one of the functions of the DPRD in compiling and determining the APBD together with the local government, which in this case is the Regional Head/Regent. The DPRD in carrying out the budget function must be actively and proactively involved in every process of preparing the

APBD and understand the meaning of the budget well. In this case, the DPRD must be smart in compiling the APBD in accordance with development planning and community needs, and must participate in every process of preparing the APBD. Therefore, how the budget function of the DPRD becomes effective and appropriate in the preparation of APBD planning must be optimized for the benefit of the community. Because there are often implementations of budget functions that are not carried out properly and even tend to invite problems in the future, and DPRD members are often trapped in the interests of groups and party interests so as to neglect the interests of the community which should be prioritized.

2. Problem Formulation

Based on the background that has been described above, the legal issues that can be formulated are: What is the Authority of the Budget Agency of the Regional People's Representative Council in the Preparation of the Regional Revenue and Expenditure Budget in Bojonegoro Regency?

3. Research Methods

The type of research used by the researcher in this article research is Juridical-Normative Law Research which is the real behavior (*in action*) of every person as the cause of the enactment of normative law, this behavior can be observed in real and is evidence of whether people have behaved in accordance with or not in accordance with the provisions of normative law (laws and regulations) and the object is the law in reality or the application of normative law and As a result of its implementation, the results are in accordance with or not in accordance with the provisions in the field.³

B. DISCUSSION

1. Functions of the Regional People's Representative Council According to Law Number 23 of 2014

In Article 1 number 4 of Law Number 9 of 2015 concerning the Second Amendment to Law Number 23 of 2014 concerning Regional Government (hereinafter referred to as Law Number 9 of 2015) states that the Regional People's Representative Council (hereinafter referred to as the DPRD) is a

³ Eddy Pranjoto W, 2011, **Special Module on Systematics & Description of Writing Scientific Papers in the Field of Law**, Pustaka Akhlak Publisher, Surabaya, p. 58

Regional Representative Institution whose position is one of the elements of local government organizers.

The position, functions and rights and obligations attached to the DPRD have formally placed the DPRD as one of the agencies that plays a role in voicing the aspirations of the community. In carrying out its responsibilities, the DPRD has 3 (three) main functions. Some of the functions in question are expressly stated in the provisions of Article 149 paragraph (1) of Law Number 23 of 2014 concerning Regional Government, including:

1) Establishment of Regency/City Regional Regulations

This legislation function is manifested in the form of drafting and determining regional regulations between the district/city DPRD together with the regent/mayor. The function of legislation is also a function of the DPRD which is reflected in the status of the DPRD as a regional legislative institution, such as provinces, municipalities and districts. What is meant by this legislative function is the function of the DPRD in forming regional regulations, which has become the duty and authority of the DPRD as a manifestation of the DPRD as the holder of legislative power in the regions.

2) Budget

This budget function is also realized in the context of discussing and approving the Regional Revenue and Expenditure Budget together with the regent/mayor. As the name implies, the function of the budget includes discussions about the budget and also regional revenues. This is done to discuss and also give approval to the draft of the APBD submitted by the local government. With this function, the DPRD functions to determine whether the proposed APBD can be used or not, as well as to make improvements or revisions regarding the APBD submitted by regional leaders.

3) Supervision

The supervisory function is also manifested in the form of comprehensive supervision of the implementation of the provisions of laws and regulations, Regent Regulations, Regent Decrees and all policies and developments in an effort to achieve the welfare of people's lives determined by the Regional Government. The supervisory function is a function of the DPRD, where the DPRD has the main function as a supervisor and also monitors the implementation of every regional regulation that has been agreed upon together with regional leaders, as well as supervising the use of the budget that has been previously approved in the APBD.

2. Budget Function of the Regional House of Representatives Based on Applicable Laws and Regulations

Based on the provisions of Article 1 number (2) of the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 64 of 2020 concerning Guidelines for the Preparation of Regional Revenue and Expenditure Budgets for Fiscal Year 2021, what is meant by the Regional Revenue and Expenditure Budget, hereinafter abbreviated as APBD, is the regional annual financial plan stipulated by regional regulations. Then the financial plan is concretely determined and approved jointly by the local government and the regional people's representative council according to the principle of autonomy and assistance duties with the principle of the widest possible autonomy in the system and principles of the Unitary State of the Republic of Indonesia as referred to in the Constitution of the Republic of Indonesia in 1945.

Based on functional theory, according to Emile Durkheim, society is a unit in which there are differentiated parts. The parts of the system have their own functions that make the system balanced. These parts are interdependent with each other and functional, so if something does not work it will damage the balance of the system. Durkheim thinks about how society can maintain its integrity and coherence in modern times, when things like shared religious and ethnic backgrounds no longer exist. In his functionalist analysis, Emile Durkheim bases his theory on social cohesion or solidarity and on two specific social needs, namely regulation and integration.

The end result is a world in which everyone agrees on how the functions of life are carried out, institutions carry out their functions in the same way that the needs of social systems are met and societies are healthy. So that the description of the concept of the DPRD's budget function in the preparation of the APBD can be described as follows:

The budget function essentially has a very important role in financing various government activities that have been planned, as an effort to realize community welfare, especially in increasing economic competitiveness for the community. The budget managed by the local government has a significant relationship with the budget managed by the central government. "The budget

is interpreted as a tool to overcome the problem of fiscal inequality vertically (revenue proportionality)".⁴

In principle, the budget managed by the local government must receive more attention from the Regency/City DPRD to be planned and implemented effectively for the benefit of the local community. This is based on the argument that the public sector budget is important to be controlled for the following reasons:

- 1) To direct socio-economic development, ensure the continuity of development and government and improve the quality of life of the community.
- 2) The needs and desires of the community are unlimited and continue to grow, while the existing resources are increasingly limited.
- 3) To ensure that the local government has been responsible to the people.
- 4) The public budget has several main functions that must be fulfilled by local governments in efforts to implement regional development.

Basically, every government needs a budget as an important component to finance various programs of development, empowerment, and service activities to the community in order to realize the purpose of the government's presence, and the government budget is generally sourced from, namely:

- 1) Community taxes and levies; Regional taxes and regional levies are one of the important sources of regional revenue to finance the implementation of local government. To improve services to the community, the government also provides an expansion of regional tax objects and regional levies, as well as providing discretion in determining the rates. As is known, based on Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, regional taxes are divided into two types, namely provincial taxes and district/city taxes. Provincial taxes consist of motor vehicle tax, motor vehicle name return duty, motor vehicle fuel tax, surface water tax, and cigarette tax. The district/city taxes consist of hotel taxes, restaurant taxes, entertainment taxes, billboard taxes, street lighting taxes, non-metallic minerals and rocks taxes, parking taxes, groundwater taxes, swallow's nest taxes, rural and urban land and building taxes (PBB P2), and land and building rights acquisition duties (BPHTB). Meanwhile, regional levies are divided into three groups, namely public service levies, business service

⁴ Dadang Suwanda, 2016, **Optimizing the Budget Function of the DPRD in the Preparation of the Regional Budget Regulation**", Remaja Rosdakarya Publisher, Bandung, p. 1

levies and certain licensing levies. Public service levy is a levy on services provided or provided by the local government for the purpose of public interest and benefit, and can be enjoyed by individuals or entities. Included in the public service levy, namely health service levy, garbage/cleanliness levy, identity card levy and civil registration deed, cemetery/corpse burial levy, public roadside parking levy, market services, motor vehicle testing levy, fire extinguisher inspection levy, map printing fee reimbursement levy, stamp service levy/re-impression, toilet suction levy, liquid waste treatment levy, education service levy, and communication tower control levy. Business service levy is a levy on services provided by local governments by adhering to commercial principles, which includes regional services by using/utilizing unutilized regional wealth, and/or services by local governments as long as they have not been adequately provided by the private sector. Included in this levy group are the levy on business services using regional wealth, the levy on wholesale markets/shops, the levy on auction places, the terminal levy, the levy on special parking lots, the levy on lodging/boarding houses/villas, the slaughterhouse levy, the port service levy, the recreation and sports place levy, the crossing levy on water, and the levy on the sale of regional business production. Meanwhile, certain licensing levies are levies on certain licensing services by local governments to individuals or entities intended for regulation and supervision of space utilization activities, the use of natural resources, goods, infrastructure, facilities, or certain facilities to protect the public interest and preserve the environment. Included in this levy group are the levy on building permits, levies on permits for places of sale of alcoholic beverages, nuisance permit levies, route permit levies, and fisheries business license levies.

- 2) The government's business results from the sale of state assets; State Finance is all the rights and obligations of the State that can be valued in money, as well as everything in the form of money and goods that can be used as property of the State in relation to the implementation of rights and obligations. State Wealth is all forms of biological and non-biological wealth in the form of tangible and intangible and intangible objects, both movable and immovable, that are controlled and/or owned by the State. The subject of State wealth controlled is in the form of potential State wealth which is divided into agrarian/land sectors, agriculture, plantations, forestry, mining, minerals, and coal, oil and gas, marine and fisheries, water resources, air and space, energy, geothermal, and other State wealth. Then the results are also partly to help local government finances.

- 3) The proceeds of government loans that are a burden on the state; That in the context of implementing regional autonomy and fiscal decentralization, to provide alternative sources of financing for local governments to accelerate regional economic growth and improve services to the community, local governments can make loans. However, considering that loans have various risks such as fiscal sustainability risk, interest rate risk, refinancing risk, exchange rate risk, and operational risk, the Minister of Finance as the national fiscal manager sets regional loan limits and signs.
- 4) Results of Regional Wealth Management that are separated; This type of income includes the share of profits from capital participation in regional-owned companies/BUMD, government-owned companies/SOEs and privately-owned companies. The role of BUMD in increasing regional original income is very much needed in driving the economy. The performance of BUMD from the internal side, must be able to be the main trigger for economic growth and development, while from the external side, BUMD is required to attract foreign and domestic investment so that economic growth in the region provides a large multiplier effect.
- 5) Other legitimate government businesses according to laws and regulations.⁵

The type of revenue budgeted to accommodate regional revenues that do not include the type of regional tax, regional levy and the results of regional wealth management that are separated. This type of income includes: Revenue from the Sale of Unseparable Regional Assets, Current Account Services, Deposit Interest Income, Regional Compensation Claims, Commissions, Deductions and Differences in Exchange Rates, Revenue from Fines for Delays in the Implementation of Works, Income from Tax Fines, Income from BPHTB Fines, Income from Levy Fines, Income from Execution of Guarantees, Revenue from Returns, Social Facilities and Public Facilities, Income from the Implementation of Education and Training, Revenue from Sales Installments/Installments and Revolving Fund Management Results. Other groups of legitimate regional income are divided according to the type of income which includes:

- 1) Grants come from the government, other local governments, domestic private agencies/institutions/organizations, community groups/individuals, and non-binding foreign institutions.
- 2) Emergency funds from the government in the context of dealing with victims/damage due to natural disasters.
- 3) Tax revenue sharing funds from the province to districts/cities.

⁵ *Ibid*

- 4) Adjustment funds and special autonomy funds set by the government.
- 5) Financial assistance from other provinces or local governments.⁶

The entire government budget revenue is revenue managed by the government, which is intended for financing employee salaries, and office administration and public expenditure such as to finance the implementation of development, empowerment, and services to the community. Based on the system of government of the Unitary State of the Republic of Indonesia as stipulated in the Constitution of the Republic of Indonesia in 1945, in particular, it is stated in several articles, namely:

Article 18 paragraph (1)

The Unitary State of the Republic of Indonesia is divided into provincial areas and the provincial area is divided into districts and cities, where each province, district, and city has a government, which is regulated by law.

Article 18 paragraph (2)

Provincial, regency, and city governments regulate and manage their own government affairs according to the principle of autonomy and assistance duties.

Article 18 paragraph (3)

Provincial, regency, and municipal governments have Regional People's Representative Councils whose members are elected through general elections.

The legal consequences of the mandate as stated in the provisions above, provide legal information that the Indonesia state government system adheres to two levels of government systems, namely the national government system (central government) and the local government system. One of the levels of the local government system is based in the district/city, which organizes government affairs in the scope of its duties to realize the ideals of the proclamation of independence formulated in the fourth paragraph of the Preamble to the 1945 Constitution.

⁶ Yunita Anggraini, et al., 2010, **Performance-Based Budget "Comprehensive Preparation of the Regional Budget"**, STIM YKPM Publisher, Yogyakarta, p. 132.

The concept of planning for the use of regional finance is discussed and determined every year in the form of the APBD by the DPRD together with regional heads in the form of regional regulations. Although in general, the draft regional regulations on the APBD are submitted by regional heads, but without reducing the spirit of the function of drafting Regional Regulations on the APBD, the district/city DPRD also has the authority to discuss and determine the Draft Regional Revenue and Expenditure Budget (RAPBD) into the APBD.

As a regional people's representative institution that is positioned as an element of local government organizers, the DPRD has one of the important functions in the field of regional budget, and the budget functions as intended are:⁷

- 1) Discussing the General Budget Policy (KUA) and Priorities and Temporary Budget Ceiling (PPAS) prepared by governors, regents, and mayors based on the Regional Government Work Plan (RKPD);
- 2) Discussing the draft of the PERDA on the provincial/district/city APBD;
- 3) Discussing the draft PERDA on changes to the provincial/district/city APBD;
- 4) Discussing the draft PERDA on Accountability for the Implementation of the Provincial/Regency/City Budget.

Thus, the DPRD has the strategic authority to approve or reject and determine the RAPBD submitted by the local government to become the APBD. This function also places DPRD members to always be involved in the annual cycle of regional budgeting, which starts from the stage of discussing the general budget policy (KUA) of the APBD, the discussion of the draft APBD submitted by regional heads, to the implementation and accountability of the Regional Regulation on the APBD. This budgeting function is also one of the functions of the DPRD which is manifested in the preparation and determination of the APBD together with the local government. In carrying out this function, the DPRD must always be actively involved, proactive, and not reactive, where as a legitimacy institution the proposed RAPBD submitted by the local government will only be discussed by the DPRD. In this budget function, the DPRD is actively and proactively implemented in every process/stage of preparing the APBD. Here, DPRD members are required to be good at articulating and aggregating the interests, demands and needs of the

⁷ *Ibid.*

people in line with the development planning documents that have been determined.

The budget function organized by the DPRD is realized in discussing and approving the draft of the PERDA on the RAPBD together with regional heads to become the PERDA on the APBD. At the level of discussion of the RAPBD, the DPRD needs to carefully observe the budget allocation for all programs and activities proposed by regional heads. The scrutiny of the DPRD is more on correcting programs and activities proposed by regional heads, whether they are in accordance with the needs of the community or the needs of local governments. The balance of meeting the needs of the community or the needs of local governments is the target of scrutiny carried out by the DPRD. If the DPRD is not effective in scrutinizing the RAPBD submitted by regional heads, it can be ascertained that there will be inconsistencies and balances in programs and budget allocations to meet the needs of the community and local governments, which can be observed from the amount of employee and public expenditure allocations.

In the implementation of the budget function by the DPRD, in addition to being based on the needs of the community, it also needs to be based on good budget principles. According to the World Bank's view, the main principles in regional budgeting and financial management include:

- 1) Comprehensive and disciplined; Comprehensive and disciplined Regional budgets are the only mechanism that will ensure the creation of decision-making discipline, therefore regional budgets must be prepared comprehensively, namely using a holistic approach in diagnosing the problems faced, the relationship between problems that arise, evaluating institutional capacity and finding the best ways to solve them. Planned revenue is a rationally measurable estimate that can be achieved for each source of income. Meanwhile, the budgeted expenditure on each post or article is the highest limit of expenditure. Expenditure budgeting must be supported by the certainty of the availability of a sufficient amount of revenue and is not justified in carrying out activities or projects that have not been or have no budget. In other words, that the use of each budget post must be in accordance with the proposed activity or project.
- 2) Flexibility; Flexibility To a certain extent, local governments must be given adequate discretion in accordance with the availability of relevant information they have. Directions from the central

government must exist but must be implemented carefully, in the sense that they do not kill regional initiatives and initiatives.

- 3) Predictable; Predictable is an important factor in improving the quality of regional budget implementation so that it can be realized appropriately.
- 4) Honesty; Honesty is not only concerned with human morals and ethics but also concerns the existence of projections of receipts and expenditures.
- 5) Information; Information is the basis of honesty and a good decision-making process, which is why regular reporting on the costs, *outputs, and impacts of a policy is essential*
- 6) Transparency and accountability; The budget must be able to present clear information about the goals, objectives, results, and benefits obtained by the community from a budgeted activity or project. Members have the same rights and access to know the budget process.

In connection with the concept of the budget function of the district/city DPRD which is adjusted to Emile Durkheim's functional theory, the DPRD Institution as one of the elements of local government organizers has carried out its functions as it should be in accordance with the functions specified in the laws and regulations including, the 1945 Constitution and the Regional Government Law. In the preparation of the draft APBD after the discussion of the KUA-PPAS which has been discussed between the DPRD and the Regional Government Budget Team (TAPD), then it must be completed with a financial note and the draft APBD along with its elaboration.⁸

The draft APBD must be complete and guided by Government Regulation of the Republic of Indonesia Number 12 of 2019 concerning Regional Financial Management which is an implementation rule mandated in the provisions of Article 293 and Article 330 of Law Number 23 of 2014 concerning Regional Government as amended last time by Law Number 9 of 2015 concerning the Second Amendment to Law Number 23 of 2014 concerning Regional Government.

The draft regional regulation on the APBD is equipped with an attachment consisting of:

- a. Summary of APBD;

⁸ Yusran Lapananda, 2017, **Regional Financial Legal Records**, RMBooks Publisher, Jakarta, p. 19.

- b. Summary of APBD according to local government affairs and organizations;
- c. Details of the APBD according to local government affairs, organization, revenue, expenditure and financing;
- d. Recapitulation of expenditure according to local government affairs, organizations, programs and activities;
- e. Regional expenditure recapitulation for the alignment and integration of local government affairs in the function of the state financial management framework;
- f. List of the number of employees per group and per position;
- g. List of regional receivables;
- h. List of regional capital participation (investment);
- i. List of estimated additions and reductions in regional fixed assets;
- j. List of estimated additions and reductions in miscellaneous assets;
- k. List of activities of the previous fiscal year that have not been completed and re-budgeted in the current fiscal year/next year
- l. List of regional reserve funds; and
- m. List of regional loans.;⁹

As for the draft regulation of regional heads regarding the elaboration of the APBD, it is also equipped with attachments consisting of, as follows:

- a. Summary of the elaboration of the APBD; and
- b. The elaboration of the APBD according to local government affairs, organizations, programs, activities, groups, types, objects, details of revenue, expenditure and financing objects.

Each draft regulation of regional heads regarding the elaboration of the APBD contains several explanations, as follows:

- 1) For income includes legal basis;
- 2) For expenditures that include the location of activities and expenditures that are special and/or have been directed to use, the source of funding is listed in the explanation column; and
- 3) Financing includes the legal basis and source of financing receipts for the financing receipt group and the purpose of financing expenditure for the financing expenditure group.

Then, after the draft regional regulation on the APBD and its attachments have been prepared by the Regional Financial Management Officer (PPKD) in Bojonegoro Regency ex officio held by the Head of the

⁹ *Ibid*, p. 20.

Regional Finance and Asset Management Agency (BPKAD), so that the APBD in question is submitted to the Regional Head. Before the draft regional regulation on the APBD and its attachments is submitted to the DPRD, the local government is obliged to socialize the draft APBD regional regulation to the public. Then after the draft is submitted to the DPRD, the next stage of the process is carried out in the form of discussion in accordance with the rules of the DPRD, as stated in the Regulation of the Bojonegoro Regency Regional House of Representatives Number 04 of 2019 concerning the Rules of Conduct of the Bojonegoro Regency Regional House of Representatives.

3. Authority of the Budget Agency of the Regional House of Representatives in the Preparation of the Regional Revenue and Expenditure Budget in Bojonegoro Regency

In principle, the budget preparation process must begin with the determination of goals, targets, and policies that are jointly desired by the local government organizers, namely the Regional Head together with the Regional People's Representative Council. The common perception between various parties about what will be achieved and the linkage of goals with various programs to be carried out is very important to the success of the realization of budget implementation, because at that stage the process of resource distribution begins to be carried out. The achievement of the consensus of the two institutions above will greatly determine the allocation of resources to be the opening door for budget implementation. The long process from goal setting to budget implementation often passes through tiring stages, so attention to the assessment and evaluation stages should not be ignored.

Based on the provisions of Article 1 number (5) of the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 11 of 2017 concerning Guidelines for the Evaluation of the Draft Regional Regulations concerning Accountability for the Implementation of the Regional Revenue and Expenditure Budget, and the Draft Regulation of Regional Heads concerning the Elaboration of Accountability for the Implementation of the Regional Revenue and Expenditure Budget, that: The Regional Revenue and Expenditure Budget, hereinafter abbreviated as the Regional Revenue and Expenditure Budget, is a regional annual financial plan that stipulated by the Regional Regulation which includes the Regional Budget Regulation and the Regional Regulation on Amendments to the Regional Budget, and each implementation of the Regional Budget must be accounted for in the form of local government financial reports as a form of accountability for regional financial management as a reporting entity during a reporting period.

In line with the theory of authority in running local government, that according to the provisions of Article 11, Article 13, and Article 14 of Law Number 30 of 2014 concerning Government Administration, Authority is obtained through Attribution, Delegation, and/or Mandate, with each having the following provisions:

Article 12

Government Agencies and/or Officials obtain Authority through Attribution when:

- a. regulated in the 1945 Constitution of the Republic of Indonesia and/or laws;
- b. constitutes a new or previously non-existent authority; and
- c. attribution is given to Government Agencies and/or Officials.

Article 13

1. Delegation of Authority is determined based on the provisions of laws and regulations.
2. Government Agencies and/or Officials obtain Authority through delegation if:
 - a. given by Government Agencies/Officials to other Government Agencies and/or Officials;
 - b. stipulated in Government Regulations, Presidential Regulations, and/or Regional Regulations; and
 - c. is a delegated authority or previously existed.

Article 14

1. Government Bodies and/or Officials obtain a Mandate when:
 - a. assigned by the Agency and/or Government Officer above it; and
 - b. is the implementation of routine duties.
2. Officials who carry out routine duties as intended in paragraph (1) b consist of:
 - a. daily executors who carry out routine duties of the definitive officials who are temporarily absent; and
 - b. Acting Officers who carry out routine duties of Definitive Officials who are permanently absent.

In accordance with the theory of authority, the Budget Agency of the DPRD has the authority in the preparation of the Bojonegoro Regency APBD, as stipulated in Article 98 of the Regulation of the Regional House of Representatives of Bojonegoro Regency Number 04 of 2019 concerning the Rules of Conduct of the Regional House of Representatives of Bojonegoro

Regency, that the Budget Agency (Banggar) has the following duties and authorities:

- a. Providing suggestions and opinions in the form of DPRD points of thought to the Regent in preparing the draft APBD before the Regent's regulation on the Regional Government work plan is determined;
- b. Conduct consultations that can be represented by its members to the relevant Commissions to obtain input in the context of discussing the draft KUA and PPAS drafts;
- c. Providing suggestions and opinions to the Regent in preparing the Raperda on the APBD, amendments to the APBD and Raperda on accountability for the implementation of the APBD;
- d. Improve the Raperda on the APBD, Amendments to the APBD and Raperda on accountability for the implementation of the APBD based on the results of the evaluation by the Governor and the Regional Government budget team;
- e. Conducting discussions with the Regional Government budget team on the draft KUA and PPAS draft, the Regional Budget Raperda, the Regional Budget Amendment Raperda and the Regional Budget Implementation Accountability Raperda submitted by the Regent; and
- f. Providing advice to the DPRD Leadership in the preparation of the DPRD budget.

Specifically, the authority possessed by the Budget Agency of the Bojonegoro House of Representatives as per the above provisions related to the preparation of the Regional Revenue and Expenditure Budget in Bojonegoro Regency, namely:

First, providing suggestions and opinions in the form of the main ideas of the DPRD to the Regent in preparing the draft APBD before the Regent's regulation on the Regional Government work plan is stipulated. The Preparation of the APBD Plan is guided by the Regional Government Work Plan (RKPD) in order to realize the achievement of development goals in the region. One of the authorities among several authorities owned by the budget body is to provide opinions in the form of points of thought (Pokir) from DPRD members in depth in accordance with the needs of the community represented by the DPRD from each constituency (Dapil) and the study of the main points of the DPRD including the study of regional development problems obtained from the DPRD.

In general, the main points of thought expressed by the DPRD are obtained through the results of meetings with DPRD members, such as hearings and/or meetings resulting from the absorption of aspirations through recess. The recess is one of the forums for DPRD members to absorb the aspirations of constituents directly. The recess allows the relationship between DPRD members and their constituents to be built and mutually strengthened. Members of the DPRD are obliged to know and understand the aspirations of their constituents in the process of making public policies, while constituents play a role in conveying aspirations to their representatives in the DPRD. As a medium to build the relationship between DPRD members and constituents, the implementation of the recess should allow conducive interaction, in addition to constituents in the constituency having the same opportunity to convey their aspirations.¹⁰

The main points of the DPRD usually contain:

1. Views and considerations of the DPRD regarding the direction of development priorities;
2. Formulation of proposed program/activity needs sourced from the results of the review of the main points of the DPRD in the previous year that have not been discussed in the Musrenbang and the DPRD work agenda for the plan year.

Recess is important because Council Members visit constituents in their respective constituencies (Dapil). There are several main objectives of the Council Members' Recess visit activities, including:

1. Conveying/reporting what he has done as a Board Member. Submission or report on what is done by the Board Members to the constituents can be done directly or face-to-face, through *Leaflets* dialogues on radio and television, interviews with print media, and so on.
2. Monitor/supervise the realization of development in their respective Dapils. Council members can monitor development more effectively with the help of constituents. Constituents can provide information on development in their area at any time, and it is at the Recess that Council Members can see directly and clarify information from their constituents.

¹⁰ Lusia Palulungan, et al, 2018, Participatory Recess Guide, Yayasan Bakti Publisher, Makassar, p. 5

3. Take a closer look at various problems in the Dapil. By visiting their constituencies, Council Members can take a closer look at various problems that occur in their constituencies more completely and comprehensively, so that they can provide more comprehensive solution input. Members of the Board can also clarify any complaints or reports from constituents or news from the media.
4. Accept or capture the aspirations of constituents in the Dapil. Constituents are people who have aspirations that are not singular. Therefore, Council Members must get direct aspirations from the people in the Dapil, so that they can measure and assess them directly, whether these aspirations are the needs of the majority of constituents, or only the interests of certain individuals and groups. Capturing aspirations in the Dapil is an activity to collect data and information that is not only useful for various needs and interests for Council Members, but also beneficial for constituents to channel their aspirations and interests in development through Council Members.
5. Build constituent confidence in Council Members. Trust in Council Members is not built instantly, but through the long work concerned in absorbing and fighting for the aspirations of constituents. The intensity of visits to constituents helps Council Members to minimize bias in the absorption of aspirations, thereby strengthening the aspirations of constituents.¹¹

Second, conducting consultations that can be represented by its members to the relevant Commissions to obtain input in the context of discussing the draft KUA and the draft PPAS. Regional financial management will certainly not be separated from the APBD planning and budgeting process. Effective financial management will result in an optimal work program. The Regional Government will not be able to manage its finances effectively if the planning and budgeting system is not in accordance with existing rules and procedures. One of the procedures or stages in budget preparation is the preparation of the draft General Policy of the APBD (KUA) as well as Priorities and Ceilings for the Provisional Budget (PPAS). The General Policy of the Regional Budget (KUA) contains regional macroeconomic conditions, assumptions for the preparation of the Regional Budget, regional revenue

¹¹ *Ibid.* thing. 6-7.

policies, regional expenditure policies, regional financing policies, and their achievement strategies. The achievement strategy contains concrete steps in achieving the target.

Priorities and Temporary Budget Ceiling (PPAS) must contain the following:

- 1) Priorities are arranged based on government affairs that are regional obligations in the form of regional development priorities, SKPD that implements and related programs/activities.
- 2) Priorities are arranged based on revenue, expenditure and financing plans.
- 3) Spending priorities are outlined according to regional development priorities, targets, and SKPDs that implement.
- 4) The temporary budget ceiling is outlined based on affairs and SKPD, programs and activities, indirect expenditures (employee spending, interest, subsidies, grants, social assistance, profit-sharing spending, financial assistance and unexpected spending).

The KUA-PPAS draft began with the results of the Development Planning Deliberation (Musrenbang) at the sub-district, sub-district level and then at the Bojonegoro Regency level which then held an adoption between the results of the Musrebang at the Regency/City level with the Regional Medium-Term Development Plan (RPJMD), and the Regional Government Work Plan (RKPD) to then be used as the basis for the preparation of the draft General Budget Policy (KUA). Furthermore, the draft of the General Budget Policy is submitted by the Regional Head to the DPRD to be discussed together to be made into a General Budget Policy.

Third, providing suggestions and opinions to the Regent in preparing the Raperda on the APBD, amendments to the APBD and Raperda on accountability for the implementation of the Regional Revenue and Expenditure Budget (APBD) which is the annual financial plan of the local government stipulated by regional regulations. In its development, local governments can make changes to the APBD that has been passed. The amendment to the APBD is regulated in Law Number 23 of 2014 concerning Regional Government as amended several times, most recently by Law Number 9 of 2015 (hereinafter referred to as Law Number 23 of 2014 concerning Regional Government) and Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management as amended several times, most recently by Regulation of the Minister of Home Affairs Number 21 of 2011 (hereinafter referred to as Regulation of the Minister of Home Affairs Number 13 of 2006 concerning

Guidelines for Regional Financial Management). Changes to the APBD can be made if certain things have been regulated in the relevant regulations. This particular thing is finally the basis for local governments to make changes to the APBD. In addition, in making changes to the APBD, there are mechanisms or processes that need to be considered by local governments, so that changes to the APBD can run well.

Regarding the goal of realizing optimal welfare for the community, in line with this authority, the Budget Agency of the Bojonegoro Regency DPRD is always active in providing suggestions or input in writing to Regional Heads in the preparation of the Regional Regulation on the APBD and changes to the APBD. The main thing in this case is a suggestion for input on changes to the APBD, where the basis for the APBD Amendment The APBD Amendment is regulated in Law Number 23 of 2014 concerning Regional Government and Regulation of the Minister of Home Affairs Number 27 of 2021 concerning Guidelines for the Preparation of the Regional Revenue and Expenditure Budget for the 2022 Fiscal Year, Attachment IV number 17, that Changes to the APBD can be made if it occurs:

- 1) Developments that are not in accordance with the assumptions of the General Budget Policy (KUA) Changes to the APBD are caused by developments that are not in accordance with the assumptions of the KUA can be in the form of exceeding or not achieving regional revenue projections, regional expenditure allocations, sources and use of financing that were originally stipulated in the KUA. Regional heads formulate the things that result in changes to the APBD into the draft general policy for changes to the APBD as well as the Priorities and Temporary Budget Ceiling (PPAS) for changes to the APBD. In the draft general policy on changes to the APBD and PPAS amendments to the APBD, a complete explanation is presented about:
 - a) Differences in assumptions with previously established KUA;
 - b) Programs and activities that can be proposed to be accommodated in the amendment of the APBD by considering the remaining time for the implementation of the APBD for the current fiscal year;
 - c) The achievement of program and activity performance targets that must be reduced in the APBD amendment if the KUA assumption is not achieved;

- d) The achievement of program and activity performance targets that must be improved in the APBD changes if it exceeds the KUA assumptions.
- 2) Circumstances that cause budget shifts must be made between organizational units, between activities, and between types of spending. Budget shifts between organizational units, between activities, and between types of expenditure as well as shifts between expenditure objects in the type of expenditure and between details of expenditure objects are formulated in the Implementation Document of Budget Changes - Regional Apparatus Work Units (DPPA-SKPD).
- 3) Circumstances that cause the previous year's budget balance to be used in the current year The previous year's budget balance is the remaining excess calculation of the previous fiscal year. Circumstances that cause the budget balance over the previous year to be used in the current budget year can be in the form of:
- a) Paying interest and principal on regional debts and/or bonds that exceed the available budget before the change in the APBD;
 - b) Pay off all interest and principal debt obligations;
 - c) Funding salary increases and civil servant allowances due to government policies;
 - d) Funding further activities (Follow-up Budget Implementation Document/DPAL) that have been stipulated in the previous year's DPA-SKPD, to be further accommodated in regional regulations on changes to the next fiscal year's APBD;
 - e) Funding new programs and activities with criteria that must be completed by the deadline for payment settlement within the current fiscal year; and
 - f) Funding activities whose performance targets have been increased from those originally set in the DPA-SKPD for the current fiscal year which can be completed up to the deadline for settlement of payments in the current fiscal year.
- 4) Emergencies Emergencies at least meet the following criteria:
- a) It is not a normal activity of local government activities and cannot be predicted in advance;
 - b) It is not expected to happen repeatedly;
 - c) Being out of control and influence of the local government;
 - d) It has a significant impact on the budget in the context of recovery caused by the emergency. In an emergency, local

governments can make expenditures that are not yet available in the budget, which is then proposed in the draft amendment to the APBD.

- e) Extraordinary circumstances. Extraordinary circumstances are circumstances that cause the estimated revenue and/or expenditure in the APBD to increase or decrease by more than 50% (fifty percent). The percentage of 50% (fifty percent) is the gap between the increase or decrease between revenue and expenditure in the APBD.

The following are the stages and schedule of the process of preparing changes to the APBD, as follows:

- 1) Submission of the Draft General Policy on Budget Changes (KUPA) and the Draft PPAS Amendments by the Chairman of the Regional Government Budget Team (TAPD) to the Regional Head no later than the first week of August 11 of the Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management, Article 162 paragraph (2) 12 Article 163 paragraph (1) of the Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management;
- 2) Agreement between the Regional Head and the DPRD on the KUPA Draft and the Revised PPAS Draft no later than the second week of August 1 week;
- 3) Issuance of the Regional Head Circular Letter regarding the Guidelines for the Preparation of Work Plans and Budgets-SKPD (RKA-SKPD), RKA-PPKD and DPPA SKPD/PPKD as well as the Preparation of the Draft Regional Regulation on Changes to the APBD and the Draft Regional Head Regulation on the Elaboration of Changes to the APBD no later than the third week of August 1 week;
- 4) Submission of the Draft Regional Regulation on Changes to the Regional Budget to the DPRD no later than the second week of September 3 week 5. Joint approval of the DPRD and Regional Heads no later than 3 months before the end of the fiscal year;
- 5) Submit the Draft Regional Regulation on Amendments to the APBD and the Draft Regional Head Regulation on the Elaboration of Amendments to the APBD to the Minister of Home Affairs/Governor for evaluation 3 working days after mutual approval;
- 6) The results of the evaluation of the Draft Regional Regulation on Amendments to the APBD and the Draft Regional Head Regulation on the Elaboration of Changes to the APBD no later than 15 working days after the Draft Regional Regulation on Amendments to the APBD and the Draft

- Regional Head Regulation on the Elaboration of Amendments to the APBD are received by the Minister of Home Affairs/Governor;
- 7) Improvement of the Draft Regional Regulation on Changes to the APBD in accordance with the results of the evaluation determined by the decision of the DPRD Leader regarding the improvement of the Draft Regional Regulation on Changes to the APBD No later than 7 working days (from the date of receipt of the decision on the evaluation results) 7 working days;
 - 8) Submission of the decision of the DPRD Leader on the improvement of the Draft Regional Regulation on Amendments to the APBD to the Minister of Home Affairs/Governor 3 working days after the DPRD Leader's Decision is determined;
 - 9) Determination of Regional Regulations on Amendments to the Regional Budget and Regional Head Regulations on the Elaboration of Changes to the Regional Budget in accordance with the results of the evaluation;
 - 10) Submission of Regional Regulations on Amendments to the Regional Budget and Regional Head Regulations on the Elaboration of the Regional Budget to the Minister of Home Affairs/Governor no later than 7 working days after the Regional Regulations and Regional Head Regulations are established Joint agreement between the local government and the DPRD on the draft regional regulations on Amendments to the Regional Budget for the 2019 Fiscal Year is determined no later than the end of September 2019. In the event that the joint agreement between the local government and the DPRD on the draft regional regulation on the Amendment of the 2019 Fiscal Year APBD is determined after the end of September 2019, the local government will not make any changes to the 2019 Fiscal Year APBD.

In the amendment to the APBD for the 2019 Fiscal Year, local governments are prohibited from budgeting activities in the direct expenditure group and the type of financial assistance expenditure that is special to the district/city government and the village government in the indirect expenditure group, if from the aspect of time and stages of the implementation of activities and financial assistance of a special nature are not expected to be completed until the end of the year.

The Evaluation Process of the Draft Regional Regulation, it is stated that the draft regional regulation on the APBD and the draft regional regulation on Amendments to the APBD before being stipulated as a regional regulation must be evaluated in accordance with the provisions of Law Number 23 of 2014 concerning Regional Government and Permendagri Number 27 of 2021 concerning Guidelines for the Preparation of the Regional Revenue and

Expenditure Budget for the 2022 Fiscal Year. In Article 319 of Law Number 23 of 2014 concerning Regional Government, it is stated that the provisions regarding the evaluation of the draft Regional Regulation on the APBD and the draft Perada on the elaboration of the APBD apply *mutatis mutandis* to the evaluation of the draft Regional Regulation on changes to the APBD and the draft Perada on the elaboration of changes to the APBD.

The evaluation process of the draft regional regulation on changes to the APBD at the provincial level The Draft Provincial Regulation on the APBD that has been jointly approved and the draft governor's regulation on the elaboration of the APBD before it is determined by the governor, no later than 3 (three) days, is submitted to the Minister for evaluation, attached to the RKPD, as well as the KUA and PPAS agreed between the regional head and the DPRD. The presentation of the plan was accompanied by:

- 1) Joint approval between the local government and the DPRD on the draft regional regulation on the APBD;
- 2) KUA and PPAS agreed upon between regional heads and DPRD leaders; Minutes of the session on the discussion of the draft regional regulations on the APBD; and
- 3) Financial memorandum and speech of the regional head regarding the delivery of the introduction of the financial memorandum at the DPRD session. The Minister evaluated the draft Provincial Regulation on the APBD and the draft governor's regulation on the elaboration of the APBD.

The evaluation was carried out to test the suitability of Permendagri Number 27 of 2021 concerning Guidelines for the Preparation of Regional Revenue and Expenditure Budgets for the 2022 Fiscal Year, where Law Number 23 of 2014 concerning Regional Government, Article 314 paragraph (1) 18 of Permendagri Number 13 of 2006 concerning Guidelines for Regional Financial Management, Article 110 paragraph (2) of Law Number 23 of 2014 concerning Regional Government, draft Provincial Regulation on the APBD and draft governor's regulation on the elaboration of the APBD with the following provisions:

1. Higher provisions of laws and regulations;
2. Public interest;
3. RKPD and KUA and PPAS; and
4. Regional Medium-Term Development Plan (RPJMD).

In addition, the evaluation aims to achieve harmony between regional policies and national policies, harmony between the public interest and the

interests of the apparatus and to examine the extent to which the provincial budget does not conflict with the public interest, higher regulations and/or other regional regulations set by the province concerned.

For the effectiveness of the implementation of the evaluation, the Minister of Home Affairs may invite relevant provincial government officials. The results of the evaluation are submitted by the Minister to the governor no later than 15 (fifteen) days from the date the draft Provincial Regulation and the draft governor regulation are received. In the event that the Minister declares the results of the evaluation of the draft Provincial Regulation on the APBD and the draft governor's regulation on the elaboration of the APBD in accordance with the provisions of higher laws and regulations, the public interest, RKPD, KUA and PPAS, as well as the RPJMD, the governor determines the draft to be the Regional Regulation and Governor's Regulation.

In the event that the Minister states that the results of the evaluation of the draft Provincial Regulation on the APBD and the draft governor's regulation on the elaboration of the APBD are not in accordance with the provisions of higher laws and regulations, the public interest, RKPD, KUA and PPAS, as well as the RPJMD, the governor together with the DPRD shall make improvements no later than 7 (seven) days from the date the evaluation results are received. In the event that the results of the evaluation are not followed up by the governor and the DPRD and the governor determines the draft Provincial Regulation on the APBD and the draft governor's regulation on the elaboration of the APBD into Regional Regulations and Governor's Regulations, the Minister cancels all or part of the contents of the Regional Regulations and Governor's Regulations. In the event that the cancellation is carried out on the entire content of the Provincial Regulation on the APBD and the governor's regulation on the elaboration of the APBD, the previous year's APBD ceiling is enforced.

When referring to the authority possessed by the Budget Agency related to the preparation of the Regional Revenue and Expenditure Budget as stipulated in Article 98 of the Regulation of the Regional House of Representatives of Bojonegoro Regency Number 04 of 2019 concerning the Rules of Conduct of the Regional House of Representatives of Bojonegoro Regency above, with the implementation in the field by analyzing using conflict of norms, a conflict between two norms occurs if between what is ordered in the provisions of a norms with what is ordered in the provisions of other norms are incompatible/incompatible so complying with or implementing one norm will inevitably or may cause a violation of other norms. Then the

normative clarity of the provisions of the DPRD Regulation is carried out wisely and clearly and without multiple interpretations.

C. CONCLUSION

The authority possessed by the Budget Agency of the Bojonegoro Regency DPRD in the context of the preparation of the APBD is strictly stated in accordance with the provisions of Article 98 of the Regulation of the Bojonegoro Regency Regional House of Representatives Number 04 of 2019 concerning the Rules of Conduct of the Bojonegoro Regency Regional House of Representatives, that the Budget Agency (Banggar) has the duty and authority to provide suggestions and opinions in the form of the main ideas of the DPRD to the Regent in preparing the draft of the APBD before the Regent's regulation about the work plan of the Regional Government is determined; conducting consultations that can be represented by its members to the relevant Commissions to obtain input in the context of discussing the draft KUA and PPAS drafts, conducting discussions with the Regional Government budget team on the draft KUA and draft PPAS, the Regional Budget Raperda, the Regional Budget Amendment Raperda and the Regional Budget Implementation Accountability Raperda submitted by the Regent; and provide advice to the DPRD Leadership in the preparation of the DPRD budget.

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