

Problematics Management Legislative Budget in the Region

Muchamad Taufiq¹, Mochamad Reza Kurniawan²

Program Studi Akuntansi, Institut Teknologi dan Bisnis Widya Gama Lumajang, Indonesia¹

Program Studi Akuntansi, Institut Teknologi dan Bisnis Widya Gama Lumajang, Indonesia²

Email: muchamadtaufiq1009@gmail.com

Abstract

This study aims to examine the management of legislative budgets in the regions based on RI Law Number 17 of 2003 concerning State Finance. This law is an organic regulation from Article 23C of the 1945 Constitution of the Republic of Indonesia. This research uses descriptive qualitative. The types and sources of data used in this study consisted of secondary material sources, namely the 2014 Semester I Audit Examination Report. The results showed that there were still principal problems in the substance of the State and regional finances. The implementation of the Law on State Finance has not yet been effective in managing legislative budgets in the regions.

Kata Kunci: Regulation, Budget, Country

INTRODUCTION

Indonesia is a legal state is an indisputable historical fact. Article-as contained in the 1945 Constitution of the Republic of Indonesia Article 1 Paragraph 3 implies that in having a state we must obey and obey the laws and laws in force in this State. The Republic of Indonesia Law has territorial principles, namely the applicability of the entire territory of the Republic of Indonesia and all levels of government. As a state that is sovereignty of the people, based on law, and organizes state government based on the constitution, the system of state financial management must be in accordance with the basic rules stipulated in the 1945 Constitution of the Republic of Indonesia. Declared in the 1945 Constitution of the Republic of Indonesia Chapter VIII Financial Matters, among others, states that the state budget is determined annually by law, and the provisions regarding taxes and other levies forceful for the purposes of the country and the type and price of the currency determined by law. Other matters concerning state finances in accordance with the mandate of Article 23C are regulated by law.

The weakness of the legislation in the field of state finance is one of the causes of some forms of irregularities in the management of state finances. In an effort to eliminate these irregularities and create a system of fiscal management that is sustainable in accordance with the basic rules stipulated in the Basic Law and general principles that apply universally in the administration of state government, a law governing the management of the State's finances is needed, namely the Republic of Indonesia Law No. 17 of 2003.

One of the fundamental changes in the system of governance in Indonesia after the enactment of Law Number 32 of 2004 concerning Regional Government which was later changed by Act Number 12 of 2008 and Law Number 23 of 2014 was the strengthening of the role of regions in the implementation of autonomy governance in the area. The law has delegated power both politically and administratively to the regions to exercise authority in accordance with community initiatives and initiatives in the regions other than 6 (six) authorities which are still the authority of the central government including foreign policy, monetary and national fiscal, religion, defense, security and judiciary.

In essence the right of autonomy granted to regions is to achieve the objectives of the State. According to Law Number 32 of 2004, the autonomy granted broadly lies in the Regency / City Region. With the intention of the principle of decentralization given in full can be applied to the District and City, while the Provincial Region is applied in a limited manner.

Accompanying the delegation of authority due to autonomy was also accompanied by the granting of greater power to the Regional People's Representative Council (DPRD) as an element of regional administration in carrying out its role, authority, and especially its functions. Law Number 17 of 2014 concerning the People's Consultative Assembly, the House of Representatives, the House of Representatives, The Regional House of Representatives and the Regional Advisory Council are the functions of Legislation, Budget and Oversight. According to Halim "it is hoped that increasing the independence of the Regional Government can be achieved through regional autonomy".

The legislative function owned by the DPRD is a function to form regional regulations, both those proposed by the regional government and those proposed by the DPRD itself. The function of the budget is the function to discuss and give approval or not give approval on the Draft Regional Revenue and Expenditure Budget (RAPBD) submitted by the regional government, including setting the budget for the DPRD itself. While the oversight function is a function to oversee the implementation of regional regulations implemented by local governments.

The legislative body in the regions is the DPRD with increasing authority. The amount of authority of DPRD then in carrying out the duties and functions of DPRD is given financial rights in the form of income, welfare benefits, communication allowances that are routinely received every month, as well as receiving support activities in order to carry out operational activities. Especially for the leadership of the DPRD every month is also entitled to Operational Support Expenditures (BPO).

DPRD's financial rights in the form of routine income are regulated in Government Regulation Number 24 of 2004 concerning Protocol and Financial Position of DPRD Leaders and Members that have been amended by Government Regulation Number 21 of 2007 concerning the Third Amendment to Government Regulation Number 24 of 2004. While DPRD's financial rights are in the form of revenue for supporting activities regulated in Minister of Domestic Affairs Regulation No. 13 of 2006 concerning Guidelines for Regional Financial Management.

Income of DPRD members and leaders includes representation money, family allowances, rice allowances, package money, position allowances, deliberation committee allowances, commission allowances, budget committee allowances, honorary body allowances and other supporting allowances. In addition, DPRD members and leaders also receive intensive communication and welfare benefits. Welfare benefits include the provision of health care guarantees, provision of houses of leadership of the DPRD and its equipment, official houses and equipment, vehicles of leadership of the DPRD leadership, official clothing, death / death mourning fees and body management assistance.

Proceeds for supporting activities are used for meetings, work visits, preparation of regional regulation designs, review and review of regional regulations, improvement of human resources, and coordination and consultation. These activities must be prepared based on a work plan determined by the leadership of the DPRD. The income of members and leaders of the DPRD, intensive communication allowances, welfare benefits in the form of housing allowances and operational expenditure for the leadership are budgeted in indirect spending on the DPRD's Work and Budget Plan (RKA). While welfare benefits in the form of health benefits and official clothing and expenditure supporting activities are budgeted as direct spending on the Work Plan and Budget (RKA) of the DPRD Secretariat. These expenditures are managed by the DPRD secretariat because it is the responsibility of the DPRD secretary as the user of the budget.

The budget to support the DPRD's financial rights both attached to the DPRD RKA RKA and DPRD Secretariat RKA is part of the regional government expenditure budget as a component of the regional government Revenue and Expenditure Budget (APBD) which is discussed and determined jointly between the regional government and the DPRD at each fiscal year. Basing that the budget to support the DPRD's financial rights is sourced from the APBD, its use and management must comply with and comply with laws and regulations regarding state financial management, namely

Law Number 17 of 2003, meaning that irregularities in financial management will have consequences for their emergence sanctions both criminal sanctions, administrative sanctions, and compensation. Furthermore Bastian stated "that a reliable and trustworthy financial report is needed in order to be able to describe the regional financial resources along with an analysis of the achievements of the management of the financial resources themselves".

In fact, although the management of state finances has been arranged in such a clear, detailed and rigid manner from the highest regulation to the lowest implementation regulation, there are still many irregularities committed by the state apparatus in every state institution both at the central and regional government levels, including at representative institutions, like the DPRD. That financial irregularities or in other words corruption has developed and is rooted in government institutions, people's representative institutions, even within the judiciary itself.

Based on the 2014 Semester Examination Report (LHPS) I by BPK RI, of 670 examination objects in the central examination environment, regional government, and other bodies as many as 559 objects are examination objects, 16 performance inspection objects, and 95 PDTT objects. This shows how big the problems are related to financial management. Based on the 2014 LHPS I, the BPK found 14,854 cases valued at Rp. 30.87 trillion, of which 4,900 valued at Rp. 25.74 trillion were findings that had a financial impact, namely the findings of non-compliance with statutory provisions that resulted in losses, potential losses, and shortages reception.

There are still many findings of irregularities in the management and use of regional finances both at the provincial and district / city governments, one of which is also caused by a lot of budget irregularities within the DPRD, both for the budget attached to the DPRD post or the activity supporting budget attached to the DPRD Secretariat post. Another problem that was highlighted was the operational support expenditure (BPO) led by the DPRD. In accordance with the rules, the budget is intended for DPRD leaders every month to support operational activities related to representation, services and other needs in order to facilitate the duties of DPRD leadership.

Furthermore, the problem that also arises is about the implementation of recess. Although recess has been regulated in Law Number 17 of 2014 concerning the People's Consultative Assembly, the House of Representatives, the Regional House of Representatives and the Regional Advisory Council. The problem that arises is that the implementation of recess activities is not in accordance with the evidence of accountability or the recess activities have not been accompanied by accountability reports. In the Law of the Republic of Indonesia Number 17 of 2003 concerning State Finance also regulates criminal provisions, administrative sanctions, and compensation set forth in Article 34 paragraph (1) Ministers / Heads of institutions / Governors / Regents / Mayors who are proven to have committed deviations of policies that have been determined in the law on the APBN / Regional Regulation concerning the APBD is threatened with imprisonment and fines in accordance with the provisions of the law. Paragraph (2) Head of Organizational Unit of the State Ministry / Institution / Regional Work Unit that is proven to have committed deviations in the budget activities stipulated in the law on APBN / Regional Regulation concerning APBD is threatened with imprisonment and fines in accordance with the provisions of the law. Paragraph 3) The President provides administrative sanctions in accordance with the provisions of the law to civil servants and other parties who do not fulfill their obligations as determined in this law. Article 35 paragraph (1) Every state official and non-treasurer public servant who violates the law or neglects his obligations, either directly or indirectly that is detrimental to the state's finances, is obliged to compensate for the aforementioned losses. or handing over money or securities or state goods are treasurers who are required to submit accountability reports to the Supreme Audit Board.

On the other hand, the Law of the Republic of Indonesia Number 20 of 2001 concerning Amendment to Law Number 31 of 1999 concerning Eradication of Corruption. Criminal provisions are regulated between Article 5 to 12 C, Article 5 paragraph (1) shall be sentenced to a maximum imprisonment of 1 (one) year and a maximum of 5 (five) years and or a criminal fine of at least Rp 50,000,000.00 (five tens of millions of rupiah) and a maximum of Rp. 250,000,000.00 (two hundred and fifty million rupiah) each person. Article 12 c paragraph (2) submission of reports as referred to in paragraph (1) must be made by the recipient of gratuities no later than 30 (thirty) working days from the date the gratuity is received.

For a long time many people debated the meaning or understanding of State Finance, especially if it was associated with the Government's responsibility for managing State Finance. It cannot be denied that the administration of the State and government will surely require funds, which are not insignificant. For this reason, procedures and processes for receiving money and spending are regulated for the sake of the running of the state and government. One of the provisions governing the problem of managing state finances is as stipulated in Article 23. As stated in the Explanation of the Law of the Republic of Indonesia Number 17 of 2003 concerning State Finances that the general principle of management of state finances in order to support the realization of good governance in the implementation the state, the management of state finances needs to be carried out professionally, openly and responsibly in accordance with the basic rules stipulated in the Basic Law. With the issuance of various related regulations, have all parties done their utmost to comply? how is the development of state financial management in the regional legislature?.

METHODS

This type of research is descriptive qualitative. In addition to using secondary materials, secondary sources of legal materials are also carried out through a system of legal products, namely the 1945 Constitution, the Republic of Indonesia Law No. 17 of 2003 and other regulations relating to State finance. Furthermore, secondary legal materials are all publications on law that are not official documents, text books, legal dictionaries, legal journals, scholars' opinions, results of research reports and others as long as they are related to state finances. The procedure of collecting legal material is done by systematizing legal products and classifying regulations related to the issue under study. Furthermore, a secondary material is analyzed strictly and cleanly from non-legal considerations.

RESULTS AND DISCUSSIONS

Soerojo Wignodipoero stated that "Law is a compilation of rules of life that are coercive, containing a prohibition or permission to do or not do something or with a view to regulating order in people's lives. this is what we can make as a norm measurement tool in a process of managing state finances in government agencies. it can be concluded that the law covers human life in social relations involving life and human life in order to live in an orderly manner, and is a guideline or benchmark for appropriate attitude or behavior in the interpersonal life relationship between humans. The DPRD Secretariat in carrying out its duties is under and is responsible to the leadership of the DPRD and administratively responsible to the Regent through the Regional Secretary.

Government Regulation Number 58 of 2005 concerning Management and Accountability of Regional Finances, in its general provisions states that what is meant by regional finance is all regional rights and obligations in the context of administering regional governments which can be valued in money including all forms of regional assets, within the framework of the Budget Regional Revenue and Expenditures.

One aspect of local government that must be regulated is the issue of managing local finances and local budgets. One of them is the management of regional finances must rely on the public interest, this is not only seen from the large portion of the budgeting for the public interest, but on the amount of public participation in the planning and implementation of regional financial supervision. As explained in Government Regulation No. 24/2004 concerning the DPRD Protocol and Financial Position, Chapter III governing the expenditure of DPRD leaders and members has been stipulated in Article 10 regarding Income.

The income of the DPRD leadership and members is arranged by the DPRD secretary in the DPRD shopping post which consists of the following: a) Money reimbursement, b) Money package, c) Position allowances, d) Consultative committee allowances, e) Commission allowances, f) Budget committee allowances, g) Honor body benefits, h) Other supporting allowances. In addition to obtaining income rights, the leadership and members of the DPRD also receive supporting expenditures for the activities regulated in Chapter IV. Chapter V on the financial management of DPRD explains in Article 25 paragraph (1) that the DPRD secretary prepares DPRD expenditure

consisting of the expenditure of leadership and DPRD members, the welfare benefits of the leadership and DPRD members, and expenditure for supporting DPRD activities formulated in the Work Plan and Budget Unit Regional Secretariat Regional Representative Office Work.

In paragraph (2) it states that the expenditure expenditure of the leaders and members of the DPRD as referred to in paragraph (1) mentioned in the provisions of Article 10, is budgeted in the DPRD post. Paragraph (3) states that the Leadership Welfare Benefits of DPRD Members as referred to in paragraph (1) mentioned in the provisions of Article 16, Article 17, Article 18, Article 20, Article 21, Article 22, and Article 23 as well as expenditure to support DPRD activities as referred in Article 24 paragraph (2), it is budgeted at the DPRD Secretariat post which is described in the following types of expenditure:

1. Employee expenditure,
2. Shopping for goods and services,
3. Shopping for official travel,
4. Maintenance expenditure,
5. Capital expenditure.

Paragraph (4) states that the DPRD expenditure management is carried out by the DPRD Secretary based on statutory provisions. In Article 26, budgeting or actions that result in expenditure on DPRD expenditure expenses for other purposes outside the provisions stipulated in this government regulation, are declared violating the law. Article 27 paragraph (1) states that the DPRD expenditure budget is an inseparable part of the APBD. In paragraph (2) the formulation, administration and accountability of DPRD expenditure as referred to in paragraph (1) is equivalent to the expenditure of other regional work units.

Regarding the APBD, Halim is of the opinion that "the APBD is a plan of regional government activities outlined in the form of figures and shows the sources of revenue which are the minimum target and the cost which is the maximum limit for one budget period".

Conclusions regarding the APBD are:

1. APBD shows that there is a source of revenue which is a minimum target to cover costs which is the maximum limit of expenditures to be implemented in one period of the fiscal year.
2. Is a statement of political policy.
3. Provide a foundation for evaluating government performance.

The Regional Revenue and Expenditure Budget has the functions of authorization, planning, supervision, allocation, distribution and stabilization. APBD, APBD changes, and accountability for the annual implementation of the APBD are determined by local regulations. The APBD prepared by the regional government has undergone a change from incremental to performance-based budgeting in accordance with the demands of reform. Viewed from the aspect of the community (customer) with an increase in services and better community welfare, it can increase the demands of society for a good government, this is a challenge for the government to work more efficiently and effectively, especially in providing excellent service for the entire community. Viewed from the perspective of regional financial management, especially Regional Original Revenue (PAD), the contribution to the APBD increases each fiscal year, this is also supported by the effectiveness of the overall regional revenue so that there is a willingness from the community to pay their obligations to the Regional Government in the form of taxes and levies.

Based on the above regulations, the preparation of the APBD as a financial work plan is very important in the context of the implementation of the functions of the autonomous region. From the description it can be said that the APBD as a tool / container to accommodate various public interests (public accountability) is realized through various activities and programs, where at certain times the benefits are truly felt by the general public.

The Regional Revenue and Expenditure Budget is essentially a policy instrument used, as a tool to improve public services and the welfare of the people in the region. Therefore, the DPRD and local government must make a real and structured effort to produce APBD that can reflect the real needs of the community in accordance with the potential of each region and can meet the demands of creating regional budgets oriented towards public interests and accountability. A well-planned

budget should be accompanied by an orderly and disciplined implementation so that the goals or objectives can be achieved efficiently and successfully.

One aspect of local government that must be carefully regulated is the issue of managing local finances and local budgets. The regional budget or the Regional Revenue and Expenditure Budget is the main policy instrument for the regional government as a policy instrument, the regional budget occupies a central position in the effort to develop the capability and effectiveness of the regional government. The Regional Budget should be used as a tool for determining the amount of revenue and expenditure, aids for decision making and development planning, a tool for spending authority in the future. A standard measure for performance evaluation and a coordinating tool for all activities in various work units. Determination of the amount of revenue / income and regional expenditure / expenditure is inseparable from the applicable laws and regulations.

According to Soetandiyo Wignjosoebroto, there are two "obedience to the law" outward obedience and obedience that permeates the heart. Obedience to the law may be said (minimally) as outward obedience, Even though it certainly would be very satisfying if that obedience was based on basic obedience that is truly inward. The obedience correlation is related to the process of accountability for managing state finances.

In order to realize the financial responsibilities mandated by the Minister of Home Affairs Regulation No. 13 of 2006, every financial management official must pay attention to the guidelines set, because often violations are found by auditors at the central and regional levels, some weaknesses in the application of this regulation due to disorderly conduct in carrying out financial management and procedures for financial administration in Regional House of Representatives because there are still a limited number of staff who have competence in the financial sector and there are still often concurrent positions in their duties so that the functions and competencies of human resources do not run optimally. Maximally if there are many double positions in it. Prijadarminto's opinion on the term of obedience is a condition that is created and formed through a process of a series of behaviors that demonstrate the values of obedience, obedience, loyalty, order and order. Attitudes or actions that are done are no longer or are not felt at all as a burden, on the contrary it will burden if you can not do as they should. Multiple forms of position in an assignment can be categorized as full of conflict of interest and tend to violate the meaning of obedience or obedience.

According to Government Regulation No. 58/2005 concerning Management and Accountability of Regional Finances, the general stipulation states that what is meant by regional finance is all regional rights and obligations in the framework of holding regional governments that can be valued in money including all forms of regional wealth within the framework Regional Revenue and Expenditures Budget. One aspect of regional government that must be regulated is the issue of regional financial management and regional budgets as well as the permanent income of leaders and DPRD members that are budgeted on employee expenditure posts in the DPRD budget must be based on applicable laws and regulations, while supporting expenditure activities of leaders and members DPRD which is budgeted in the Activity and Budget Plan (RKA) of the DPRD Secretariat in its management must comply with laws and regulations, may not deviate from Government Regulation No. 105/2000 which has been replaced with Government Regulation No. 58/2005.

Understanding Recess according to the Big Indonesian Dictionary means the termination of the session, a period of rest from the session activities. Then the Indonesian National Inseklopedi explained that the recess was based on the original meaning of a rest period for the termination of the session of the representative institutions of the people and similar bodies, as the Government Regulation Number 25 of 2004 concerning Guidelines for the Arrangement of the Standing Orders of the Regional Representatives Council.

In Article 55 the DPRD rules are stated as follows: paragraph (1) DPRD trial year commences on January 1 through December 31 and is divided into 3 (three) mass trials; paragraph (2) the trial period includes the trial period and the recess period; paragraph (3) Recess is held 3 (three) times in a year at the most 6 (six) working days in one recess; paragraph (4) Recess is used to visit the constituency (electoral area) of the concerned member and to absorb the community; paragraph (5) Every recess implementation as referred to in paragraph (4) DPRD members, both individuals and

groups, must make a written report on the implementation of their tasks which is submitted to the DPRD leadership in a plenary session. Paragraph (6) Recess activities and schedule as referred to in paragraph (4) are determined by the leadership of the DPRD after hearing the deliberation committee's deliberations.

Seeing the phenomenon of observance of a process, Achmad Ali there are three basic processes for the emergence of legal compliance, namely:

- a. Compliance
An obedience based on the expectation of a reward and an effort to avoid punishment that may be imposed. Compliance is in no way based on a belief in the purpose of the relevant legal method, and is based more on the control of the holder of power. As a result, compliance is when there is strict supervision of the implementation of these legal methods.
- b. Identification
Occurs when legal compliance does not exist because of its intrinsic value, however, so that group membership is maintained and there is good relations with those who hold power.
- c. Internalization
Someone obeys the law because intrinsically that obedience has rewards.

The existence of the 3 factors above in its application can stand alone can also be a combination of all or part of the three factors above. Factors of one's obedience to the rule of law, only because of observance of one type, but it can also occur, someone obeys the rule of law, based on two types or even three types of obedience at once. Aside from the fact that the rule of law is indeed compatible with the intrinsic values it adheres to, it can simultaneously avoid sanctions and deteriorate its good relations with other parties. Hoefinagles' opinions on the dynamics of a person in obedience are as follows:

- a. Someone behaves or behaves as expected by law and approves it according to the values of those in authority;
- b. A person behaves as expected by the law and approves it, but he does not agree with the assessment given by the authorities regarding the relevant law;
- c. A person obeys the law, but he does not agree with these methods or the values of the authorities;
- d. A person does not obey the law, but he agrees with the values of those in authority; and
- e. Someone does not agree with everything and he does not obey the law.

Activities that are routinely carried out within the legislature are recesses. This activity aims to absorb aspirations during the break of members of the DPRD. According to the provisions that apply as the implementation of recess activities and accountability is the Secretary of the DPRD, DPRD members only come as resource persons for the absorption of aspirations. In this context, confusion can often occur, namely the function of budgeting arrangements in the field because it is related to the community and party constituencies. Possible opportunities occur in this official travel expenditure manifested in programs and activities to increase the capacity of local people's representative institutions, one of them is comparative study activities outside the region. This comparative study of course aims to get better references for regional progress. However, in its management it must always obey the existing regulations so that activities that actually have a good purpose do not become a means of deviation from the provisions of state financial management. Expenditures for official travel expenditures must be carried out in accordance with the principles of state finances, which are orderly, obedient to the laws and regulations, evisiansi, economic, effective, transparent, and responsible by paying attention to the principles of propriety and fairness. Shopping for official travel in the past, the Minister of Finance has issued provisions for official travel on a lump sum system as stipulated in the Decree of the Minister of Finance No. 7 / KMK.02 / 2003 concerning Travel of Domestic Service for State Officials, Civil Servants, and Non-permanent Employees.

With this lumpsum system, business travel operators get transportation costs, lodging fees, and daily money which includes pocket money, food allowances, and local transportation. According to this system the officer who will travel freely uses the money he has received without attaching supporting evidence as a form of accountability. The only evidence that the officer had made a business trip was an official travel order that had been signed and stamped by the official at the destination.

With this system officers or employees carrying out official trips are more beneficial, for example for lodging can sleep at the home of a friend or relative, because the person concerned is not required to submit proof of lodging. For officers or employees who use transportation, they can choose cheaper transportation, so if the employee wants to save money, the advantages of his official travel can be greater.

Does not rule out the possibility of officers or employees carrying out official travel reduce their time on duty just because they want to get an excess greater than the cost of official travel. With such an easy process it is possible to earn money very easily. The interests and substance of his official travel become neglected because only by proving that the SPPD is a formal tool for wasting state money.

Due to the weakness of the lump sum system mentioned above, the Finance Minister issued Regulation of the Minister of Finance Number 45 / PMK.05 / 2007 concerning Travel of Domestic Office for State Officials, civil servants and Non-permanent Employees, which was later amended through Minister of Finance Regulation Number 62 / PMK .05 / 2007 and most recently issued Minister of Finance Regulation No. 7 / PMK.05 / 2008.

In this latest Minister of Finance Regulation, the official travel system that originally used the lumpsum system was changed to a combination of lump sum and at cost. The change is as follows: Initially the level of official travel only knew 4, namely levels A, B, C and D. In the new regulation of the Minister of Finance was changed to 6 levels as follows:

- a. Level A for State Officials / Chairperson / Deputy Chairperson and Members of State Higher Institutions, Ministers and Ministerial level;
- b. Level B for other State Officials and Echelon I Officials;
- c. Level C for Echelon II Officials;
- d. Level D for Echelon III / class IV officials;
- e. Level E for Echelon IV / class III Officials;
- f. Level F for civil servants class II and I

Fees given as follows:

- a. daily allowance includes food allowance, pocket money, and local transportation;
- b. Employee transport costs;
- c. lodging cost;
- d. Representative money;
- e. Vehicle rental in the city.

The amount of daily money given depends on the area of the destination of travel that has been determined by the standard cost of official travel for its use does not require proof of accountability anymore. Daily money is given in accordance with the number of days of official travel. If the person returns home earlier than the schedule, and the daily money has been received according to the schedule, the person must return it in accordance with the difference in the number of days carried out. Transportation costs are costs incurred starting from the domicile to the main transportation equipment (airport) then from the airport to the destination. For transportation costs, an at-cost system is provided which must be proven by supporting supporting evidence of transportation used as accountability.

Respect money is given to certain officials or employees who go on an official trip, calculated by the number of days the official trip takes. In addition, state officials are given vehicle rental in the city per day. For DPRD Members regarding official travel expenditure is regulated by Minister of Domestic Affairs Regulation Number 32 of 2004 concerning Guidelines for the 2009 APBD Compilation regulating the standard unit of official travel prices in regional governments stipulated by Regional Head Decree as mandated in Article 39 paragraph (3) of Government Regulation Number 38 of 2005 concerning Regional Financial Management. In the Decree of the Regional Head, it was determined that the Chairperson of the DPRD is equivalent to the Regent, the Deputy Chairperson of the DPRD is equivalent to the Deputy Regent, and Members of the DPRD are equivalent to the Officials of Eselon II by considering the principles: orderly, obedient to the laws and regulations, efficient, economical, effective, transparent, and responsible by paying attention to

a sense of justice and propriety. If all the provisions are obeyed according to the laws and regulations, then there is a small possibility that there will be mistakes that lead to dealing with law enforcement. Activities in the legislature are not infrequently related to issues of procurement of goods and services involving third parties. Examples of activities in comparative studies, often will collaborate in the field of tour and travel services. Observing the activities of such jennies, you should base and guide the following provisions:

- a. Government Regulation Number 58 of 2005 dated 9 December 2005 concerning Management of Regional Finances in Article 61 paragraph (1) which states that each expenditure must be supported by complete and valid evidence of the rights obtained by the claiming party;
- b. Regulation of the Minister of Home Affairs Number 13 of 2006 dated May 15, 2006 concerning the Guidelines for Regional Financial Management in Article 132 paragraph (1) which states that every expenditure expenditure at the expense of the Regional Budget must be supported by complete and valid evidence;
- c. Regulation of the Minister of Home Affairs Number 16 of 2013 dated 15 January 2013 concerning Amendment to the Regulation of the Minister of Home Affairs Number 37 of 2012 concerning Guidelines for the Preparation of the 2013 Regional Budget for Revenue and Expenditure which states that In the framework of complying with the principles of regional financial management, accountability The components of official travel for the following matters are carried out in accordance with statutory provisions governing domestic official travel for state officials, civil servants and non-permanent employees, namely:
 - 1) Vehicle rental in the city and transportation costs are paid according to real costs;
 - 2) Daily money and representation money are paid lump sum and are the highest limit;
 - 3) Lodging fees are paid according to real costs. In the event that the official travel operator does not use hotel facilities or other lodging facilities, the person concerned is given an accommodation fee of 30% (thirty percent) of the hotel rate in the destination city in accordance with the level of the official travel agent and is paid in lump sum.

The things that can weaken the management of state finances in the district / city legislature in this field occur because of several things:

- a. Regional Regulations / Regents of Regents / Regulations of Mayor which have not yet been arranged in a rigid and clear manner so that there is no detailed normative correlation with the implementation of official travel activities;
- b. The function of the DPRD Secretary as the Budget User is weak in carrying out the oversight function of the activities in the SKPD he leads, this weakness can be caused by a system that is not running or due to other factors outside the existing regulations;
- c. There is no adequate Standard Operating Procedure (SOP).

Furthermore, it is necessary to take several steps that are useful for optimizing the application of regulations in the management of state finances within the regional legislative body, including:

- a. PPK SKPD officials in carrying out regional financial management must apply carefully in implementing the applicable laws and regulations.
- b. Each party of the related officials who are users of the budget must increase supervision over the implementation of all activities.
- c. PPTK officials are required to be more careful in preparing HPS so that a reasonable and accountable HPS can be obtained.
- d. Capability of Bnaha Expenditures must be more optimal, competent so that they are more careful and thorough in making payments to third parties.

In the field of regulation, it can be achieved by making changes and stipulating Regional Regulations / Regents of Regents / Regulations of Mayor that clearly regulate the provisions for accountability for official travel activities; and affirmation of the function of supervision and sanctions for anyone who violates the said provisions.

In order to realize good governance in the administration of state government, since a few years ago the Government Financial Management Reform was introduced. These reforms have a strong legal basis with the passing of Law No. 17 of 2003 concerning State Finance, Law No. 1 of 2004 concerning the State Treasury, and Law No. 15 of 2004 concerning the examination of Management and Responsibility of State Finances.

All stakeholders in managing state finances should take the role of awareness in the state that there are elements in the form of entities law. All parties must realize this role for the benefit of the country and not to benefit any party, so the prospect of a country's financial law will never fade in the spirit of improvement. The state and the government is present for the ideals of the welfare state, namely the welfare state, so that the form of state financial management must be truly formulated as a form of people's sovereignty, where the people determine their own interests and goals. Related to the prospect of managing state finances is the prospect of the people's interest in sovereignty over the rights they have for the progress of the nation and state.

Another philosophy is that the legal basis for managing state finances must be able to be reflected in the constitution or its basic laws in accordance with the conception of legal theory. Moreover, its preparation ignores legal theory and prioritizes certain political interests, which ends with the laws and regulations of state financial management which will only become part of the interests of certain parties, so that the nature of people's sovereignty will never be realized in state finances. Ideally, laws and regulations on the management of state finances must be given to the interests of the people or in accordance with the conception of the state and government of the nation itself as a comprehensive and comprehensive unit.

The state as an independent public legal entity also bears rights and obligations as befits other legal subjects, be it individuals or civil legal entities, as well as other public legal entities. The administration of the state is also carried out by individuals who represent and are the trust of all members of the country, who are citizens. But slightly different from other legal entities, membership in a country is not voluntary. The state is a unique organization, which has coercive authority over the subjects of personal law that are its citizens. But what needs to be realized is that the management of the management or administration of the running of the state is also not immune from the mechanism of accountability by the administrators, managers or administrators of the state.

CONCLUSIONS

Summarizing from the description and explanation in the discussion above, some conclusions can be drawn as follows: 1) There are still problems in the normalization of RI Law Number 17 of 2003, in particular, it is still incomplete in accommodating State financial problems, but most of the focus is on preparing the APBN, APBD. 2) At the regional legislative level, it is still possible that the application of the principle of compliance is not yet optimal because there are still violations both administrative and violating that result in regional financial losses.

Recommendations that can be given are: 1) Needed improvements and changes to RI Law No. 17 of 2003 so that it can answer the current development needs. 2) The classic problems in managing the regional budget should be immediately stopped, for example: there are still multiple positions, not yet competent financial management and administration officers, so technical training and SOP making are important for immediate implementation.

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