

Juridical Analysis Of Regional Income And Expenditure Budget Management And Legislation Functions Of Regional People's Representative Boards In Keerom District

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Abstract

The Regional People's Representative Council has inherent duties, functions and authorities; legislation, oversight and budgeting. But to realize this role, there are still obstacles that become challenges, namely human resources, work ethic of council members and community participation. So to carry out the legislative function, budgeting function and supervisory function, the Keerom Regency Regional People's Representative Council must improve these three indicators, so that they can meet community service standards in realizing good and responsible district governance.

Keywords: Juridical analysis, budget management, legislative function, Regional House of Representatives, Keerom Regency.

A. Introduction

In the rule of law (*rechtsstaat*) that applies to the Continental European Law Country, and the Rule of Law that applies to the Anglo Saxon Law Country (Mahfud, 2010), it is customary for the Constitution to be the basic foundation in regulating the life of the nation and state. Likewise the State of Pancasila Law. In Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia it is stated that: "The State of Indonesia is a state of law". The legitimacy of the concept of the rule of law knit Indonesia as a democratic legal state based on the 1945 Constitution of the Republic of Indonesia which upholds human rights and guarantees every citizen has the same position in law and government by acting unfairly.

National legal development efforts are to create a just and prosperous society based on Pancasila and the 1945 Constitution of the Republic of Indonesia. National development is based on the legal ideals (*rechtsidee*) of Pancasila and the Preamble to the 1945 Constitution so that the Indonesian people are independent, sovereign, united in an atmosphere of life. a nation that is safe, orderly, and dynamic in the association of an

independent, friendly, orderly and peaceful world.

To fill independence in good and authoritative governance (Good Government and Authoritative Government), the Government of Indonesia is divided into Provincial and Regency/City Regional Governments.

The division of regions into Provincial and Regency/City Regional Governments is accompanied by the Delegation of part of the Government's authority to Regional Governments (Local Government). The broad delegation of authority was only implemented after Indonesia went through a period of reform due to the national political turmoil which was marked by the change of regime from the old order to the reform order. Because during the New Order era, although Pancasila democracy was implemented, governance was still centered in Jakarta (Centralistic Government).

The delegation of authority from the Central Government to Regional Governments aims to regulate and manage government affairs according to the principles of Autonomy and Co-Administration, thereby accelerating the realization of community welfare through service improvement, empowerment and community participation. In addition, through broad autonomy, regions are expected to be

able to increase competitiveness by taking into account the principles of democracy, equity, justice, privileges and specialties as well as regional potential and diversity in the system of the Unitary State of the Republic of Indonesia.

Along with the implementation of regional autonomy, in general, people expect an increase in welfare in the form of improving the quality of public services, wider community participation in public policy making, which so far has received less attention from the central government. However, the reality is that since the implementation of Law Number 32 of 2004 concerning Regional Government and Law Number 25 of 1999 concerning Financial Balance between the Central and Regional Governments since January 2001, there has been no significant progress in meeting the expectations of the people.

In an independent and sovereign country that has the responsibility for the development of human rights, the State carries out various efforts for fair and dignified human rights values in accordance with the principles of non-discrimination, impartiality and universality, through various human rights development activities, of course with the support of from all walks of life for the sake of creating justice, peace, and respecting human dignity as a creation of God Almighty.

The demand for reform to create a new Indonesia, namely an Indonesia that is democratic, transparent and upholds human rights is a non-negotiable demand. To answer these demands, it is necessary to have a government that can work professionally by referring to the legal norms that have passed so as to realize the goals of the State as formulated in the 1945 Constitution of the Republic of Indonesia.

The implementation of governance in the State of Indonesia so far has seen the dominance of the executive body over other institutions, namely the legislative and judicial institutions, so that the independence of the two institutions has an equal position. To straighten this out, the powers of the three institutions must be returned to their respective functions by referring to the pure Trias Politica theory, without ignoring the strict separation between the three institutions so that their independence and control function between the three institutions can be realized. In the Trias Politica theory, the teachings of John Locke are described in his book which contains the

intention that the power of each state apparatus or state institution according to this teaching is as follows (Prajudi, 1999): first, the legislative body, which is the institution in charge of forming laws. -law; second, the executive agency, namely the institution in charge of implementing the law; third, the judiciary, namely the institution in charge of supervising the implementation of laws, examining and adjudicating them.

Although the principle of separation of power basically clearly regulates the separation of powers, in its implementation it often creates various problems, this is influenced by differences in the form of the State and the structure of its government as well as the situation and physical condition of the State concerned.

For the State of Indonesia which adheres to a distribution of power system as well as a decentralized system, the separation of powers does not only occur in the central government, but also in the administration of local government as reflected in Article 18 of the Constitution of the Republic of Indonesia. 1945 which reads:

“The division of Indonesia's regions into large and small regions with the form of government structure is stipulated by law, taking into account and considering the basis of deliberation in the state government system, and the rights of origin in special regions.”

The implementation of regional autonomy as widely as possible has been effectively implemented since the beginning of 2005, through Law Number 32 of 2004 concerning Regional Government which replaced Law Number 22 of 1999 concerning Regional Government, which in the implementation began with the institutional arrangement of regional apparatus. and personnel structuring, although the availability of government apparatus resources both in quality and quantity is still very limited.

Regional government is the administration of government affairs by the regional government and regional people's representative councils according to the principle of autonomy and assistance tasks with the principle of autonomy as wide as possible in the system and principles of the Unitary State

of the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia (Law No. 23 of 2014).

Several previous regional government laws, Law No. 32 of 2004 explained the position of the DPRD as a legislative institution in the region, apart from being a vehicle for implementing democracy based on Pancasila, but also having equal status and being a partner of the regional government in the context of administering regional government.

In the preparation of a product of legislation (legislation) and supervision (controlling) in the region, the role of the Regional People's Representative Council is very important as a forum for the aggregation and articulation of the interests of the people, it is very necessary for human resources who are reliable and understand the will of the community as the object of various policies. resulting from. As we know that, the ultimate goal of every public political participation is to influence policy making, not just voting in the general election and local elections.

In the context of administering local government, one of the initial responsibilities carried out by the legislative body (DPRD), is optimizing the controlling function of the executive agency (Bupati) that administers local government. In the administration of government in the regions there are those who supervise and those who are supervised, so that a system of checks and balances will be created. The principle of balance and the absence of domination between the two institutions is expected to give birth to a policy towards accelerating development programs in the regions.

Based on article 149 Paragraph (1) "Regency/City DPRD has a function; establishment of Regency/City Regional Regulations, budget and supervision. However, in reality, the government that runs in Keerom Regency has not been carried out in an accountable manner (the public accountability is not guaranteed), because the supervisory function carried out by the Keerom Regency DPRD as a supervisory institution (Controlling) has not carried out its supervisory function properly (Law No. 23 of 2014).

Based on initial observations, there are problems faced by the Regional People's Representative Council (DPRD) who exercise legislative power, especially in carrying out the controlling function in the field of using the

Keerom Regency Regional Revenue and Expenditure Budget (APBD). The Regional People's Representative Council (DPRD) of Keerom Regency has not been able to carry out its duties and functions optimally (still weak), so the supervisory function (external supervision) on the use and management of the budget is still very weak. This opens up opportunities for forms of abuse and budget misappropriation, which in the end will harm state finances. This condition occurred, perhaps due to the low quality of human resources in the Regional House of Representatives (DPRD) which resulted in their lack of understanding of the duties, functions and responsibilities they carried out.

Based on the explanation above, prospective researchers are interested in raising the issue in a scientific paper with the title: "Juridical Analysis of Regional Revenue and Expenditure Budget Management and Legislation Functions of the Regional People's Representative Council in Keerom Regency."

Based on the description of the background of the problem above, the following problems can be proposed:

How is the implementation of the supervisory function carried out by the Regional House of Representatives on the use of the Regional Revenue and Expenditure Budget in Keerom Regency? And what are the obstacles faced by the Regional House of Representatives in carrying out its supervisory function on the use of the Regional Revenue and Expenditure Budget in Keerom Regency?

THEORETICAL ANALYSIS

Definition of Supervision, Supervision Function and Types of Supervision

Definition of Supervision

In connection with the supervision carried out by the DPRD, the notion of supervision is an effort made to replace an activity implementation that aims to ensure the implementation of a provision that has been proclaimed in a plan, program and budget. The center of attention of surveillance is clear. So that the provisions that have been set have been carried out properly and indicate ways of improvement that have been found, sometimes

even coordinating actions need to be taken. (Djamaludin, 1997).

A good supervisory system must contain the following principles (Maulana, 1998):

- a) Can reflect the nature and needs and activities to be monitored;
- b) Can immediately report the principle of deviation;
- c) Flexible;
- d) Economical;
- e) Understandable;
- f) Can guarantee the holding of corrections.

Meanwhile, according to Soekarno (1985) supervision is carried out to find out things including:

- a) To find out whether everything goes according to the orders and principles that have been set;
- b) To find out whether something is going according to a set plan;
- c) To find out difficulties or information about deficiencies in the implementation according to the task;
- d) To find out whether a task is running effectively or not;
- e) To find a way out if it turns out that deviations or weaknesses are found in the direction of improvement.

Definition of Supervision Function

Supervision is an activity to obtain certainty whether the implementation of work/activities has been carried out in accordance with the original plan. Monitoring activities basically compare the existing conditions with what should have happened. If any deviations/obstacles are found, corrective action is taken immediately. In order to be able to effectively achieve its objectives, supervision is not carried out only at the end of the management process, but is at every level of the management process. Thus, supervision will provide added value for improving organizational performance (LAN RI, 2003).

In general, supervision helps management in 3 (three) things (LAN RI, 2003), namely:

1. Improve organizational performance;
2. Giving opinion or organizational performance;
3. Directing management to make corrections to existing

performance achievement problems.

The three things mentioned above are carried out by providing the information needed by management appropriately and providing a level of confidence in the achievement of the plans that have been set.

The presence of supervision in business and government organizations was initially emphasized on rule-based auditing. The tool used is an audit and the person who does it is called an auditor/examiner. Auditing is a systematic process to obtain and evaluate evidence objectively regarding the activities carried out. This is necessary to determine the level of conformity between these activities with predetermined criteria and communicate the results to interested parties. In this context, supervision focuses its activities on testing compliance with applicable regulations. In this role, the auditor will rely more on the compliance audit method to obtain findings whether management has acted right or wrong, appropriate or deviant, accurate or wrong. This audit orientation emphasizes on past events with the main concern on whether there is a deviation. Therefore, the diagnosis and therapy he proposes are short-term. This is what is called an auditor who acts as a watchdog (LAN RI, 2003).

At a later level, supervision (especially internal control) is played as an expert or consultant. In his role as a consultant, supervision began to be oriented towards identifying operational and managerial weaknesses. Supervision in this context relies more on operational auditing as the main audit tool. By identifying various alternative operating patterns or management methods, the auditor makes a number of suggestions for improvements/improvements as befits an expert or consultant (LAN RI, 2003).

The supervision paradigm that has expanded from just a watchdog to a consultant position, encourages supervision to be able to provide maximum added value. Supervision should not only stop at providing recommendations, let alone stop at just identifying deviations. At a more ideal level, oversight should be able to ensure that proposed improvements can be implemented. In this case, the auditor must be able to act as a catalyst and quality assurer (LAN RI, 2003).

Supervision is aimed at creating an efficient, effective, oriented government towards the achievement of the vision and mission. With supervision, it is hoped that input can be obtained for decision makers to (LAN RI, 2003):

1. Stop or eliminate errors, irregularities, fraud, waste, obstacles, and injustice;
2. Prevent the recurrence of errors, irregularities, fraud, waste, obstacles and injustice;
3. Get better ways or foster good ones to achieve the goals in carrying out the main tasks and functions of the organization and achieving the vision and mission of the organization.

Furthermore, supervision will be meaningful and can play its role well if it has been able to achieve the objectives of supervision (LAN RI), namely:

1. The supervised party feels helped so that it can achieve its vision and mission more efficiently and effectively;
2. Creating an atmosphere of openness, honesty, participation and accountability;
3. To create an atmosphere of mutual trust inside and outside the operating environment of the organization;
4. Improve organizational accountability;
5. Improve the smooth operation of the organization, and
6. Encouraging the realization of good governance and good corporate governance.

Understanding Types of Supervision

Understanding of the concept of supervision in Indonesia contextually and substantially must be directed at achieving good organizational goals. Good governance is unlikely to be realized if the management cycle which includes planning, implementation, and supervision is not carried out fully.

The forms of supervision that are developing in Indonesia include:

Supervision attached

In realizing the function of supervision or control within government agencies, inherent supervision has been developed. The term embedded supervision was used formally

for the first time in Presidential Instruction No. 15/1983 concerning Guidelines for Implementation of Supervision. Presidential Instruction Number 1 of 1989 concerning Guidelines for Inherent Supervision states that, inherent supervision is a series of activities that are continuous control, carried out by direct superiors to their subordinates, in a preventive and repressive manner so that the implementation of the duties of the subordinates runs effectively and efficiently in accordance with the plan. activities and applicable laws and regulations.

In inherent supervision, the supervisory actor is a superior who is considered to have power and can act freely from conflicts of interest. In this supervision concept, other supervisory actors such as subordinates, other people, the system and society are not given much attention with the assumption that superiors can exercise their power so that they can independently supervise their subordinates (LAN RI, 2003).

Functional Supervision

The term functional supervision is also used officially for the first time in Presidential Instruction No. 15 of 1983. Functional supervision is any supervision effort carried out by an exclusively assigned apparatus to conduct an independent audit of the object it supervises. The government functional supervisory apparatus does not only serve as inspectors, but also other things, such as: verification, confirmation, survey, assessment, and audit or even monitoring of something that is under supervision. In large organizations, functional control plays an important role in helping top management control the organization in achieving its goals. Furthermore, functional supervision carried out by top management or the internal control unit with the help of sophisticated information technology can be a monitoring activity. So, this sophisticated monitoring function can be a monitoring activity. So, this monitoring function cannot be carried out by external auditors and can only be carried out by management or internal functional supervisory officers who are authorized to do so (LAN RI, 2003).

Functional supervision includes internal control and external supervision:

Internal monitoring

The existence of an internal auditor (internal control) in the management of large organizations is very important. The absence of this apparatus will hinder the implementation of organizational functions which will have a negative impact on organizational performance. The existence of internal supervisors is to bridge the relationship between the highest leadership with managers and staff in order to minimize the information gap that develops between them. For this reason, the role of the internal auditor (LAN RI, 2003) includes:

- a. Improving the quality, reliability and timeliness of information on organizational management responsibilities;
- b. Ensuring the realization of efficiency savings and organizational management effectiveness.

Internal control emphasizes providing assistance to management in identifying and providing recommendations for inefficiency problems as well as potential system and program failures. Internal control is a systematic and objective assessment by internal auditors of various operations and controls within an organization to determine (LAN RI, 2003), namely:

- a) Financial and operating information is accurate and reliable;
- b) Organizational risks are identified and minimized;
- c) External regulations and internal policies and procedures are acceptable to be adhered to/followed;
- d) Satisfactory standards are met;
- e) Resources are used efficiently and economically;
- f) Organizational goals can be achieved effectively.

The auditor must be able to anticipate any changes in the environment, including changes in the vision and mission of the organization, changes in organizational structure, as well as changes in the treatment of resources controlled by the organization. These changes will have an impact on changes in systems and procedures within the organization. In order to be able to carry out their role properly, the auditor should be able to inform the effect of any changes in order to

streamline the implementation of the management control system.

Internal supervisors not only function to carry out inspections but also as management partners in an effort to achieve organizational performance as expected. The role of internal control is not limited to verifying the correctness of the figures, but also includes an assessment of compliance with established policies, an assessment of the use of resources controlled and managed by the organization, and most importantly an evaluation of performance achievement (LAN RI, 2003).

There are 2 (two) major roles that can be taken by internal supervisory agencies, namely as watchdogs and agents of change. The two roles are forms of services of the internal control agency to the management. As a watchdog, the function of the internal control agency is to monitor performance to encourage the achievement of the plans and targets that have been set. In this role, the most dominant task of the internal auditor is to carry out the tasks of checking and testing the performance of the implementation of the instructions used (LAN RI, 2003).

In accordance with the developments and demands of the times, the role of internal auditors continues to increase. Internal auditors then play the role of experts or consultants for the success of the organization. In their role as consultants, external auditors began to be oriented towards identifying operational and managerial weaknesses (risk based audit). To be successful in carrying out this role, internal auditors rely more on operational auditing as the main audit tool. By identifying various alternative operating patterns or with certain management methods, the internal auditors produced a number of suggestions for improvements/improvements to improve organizational performance.

As an agent of change, internal control can act as a management consultant, evaluator or catalyst. The role of internal control as a consultant and evaluator is very important, especially in helping management carry out assessments and measurements of organizational performance. By utilizing various instruments, especially operational inspection instruments, performance audits, value for money audits and key performance indicators audits, internal auditors can play their roles as consultants and catalysts through measuring organizational performance that has

been achieved by management (LAN RI, 2003).

External Monitoring

External supervision is especially important to increase the credibility of the success and progress of the organization. The existence of an imbalance of information between management as an information provider and stakeholders as users of information drives the need for an institution both in terms of position, duties and roles that allow the implementation of independent testing of the feasibility and correctness of the accountability information

presented. This means that the position of the institution must be as independent as possible, both with respect to providers and users of information. With independence, it will make the information presented more reliable. (LAN RI, 2003).

The implementation of testing by external supervisors is carried out with the principle of partnership between the auditor and the supervised. Specifically, the task of external supervision will encourage the achievement of good corporate governance.

The comparison between external and internal supervision is as follows (LAN RI, 2003):

Table 1.

Description	External	Internal
The main purpose	Give an opinion on the feasibility of an accountability (attestation function)	Assist management to ensure the realization of efficiency and effectiveness (quality assurance function)
User	Stakeholders (investors, creditors, government, etc)	Management
Main audit methods	Compliance audit Financial audit	Operational audit Management audit Performance audit
Criteria used	Applicable accounting standards Regulations by law Independent audit professional standards	Key performance indicators & management accounting Regulation by law Internal audit professional standards
Auditor qualification	Have competence in compliance audit and financial audit.	Have competence in evaluating the effectiveness and quality of management
Data	Past time	Time now and in the future
Media audit	Financial statements	Management control system and accountability report
Frequency	Periodic	Periodically or as needed
Output	Opinions on equivalence and recommendations	Recommendations, system improvement actions
Outcome	Information credibility	Improved performance and accountability

Both external and internal supervision are basically carried out in order to achieve the same outcome, namely the creation of good governance. However, the outputs of these two types of audits are different. The main product or output of external supervision is a professional statement of opinion about the compatibility (reliability and feasibility) of information and accountability reports presented by the party or object being audited. The side output of this type of audit is the provision of recommendations on the findings obtained (LAN RI, 2003).

Meanwhile, internal control is not carried out in order to test the feasibility of the report. Internal control is intended to assist government management in achieving efficiency and effectiveness of activities and

systems implemented within the government. The output of this internal audit is not only in the form of recommendations for system and method improvements, but must also include efforts to realize the improvement itself until it

is obtained confidence that the new system and method can work well (LAN RI, 2003).

Community Monitoring

Community supervision is a form of social control that has given its mandate to the government to manage state resources. Community supervision is supervision carried out by the community itself over the administration of government and development. Community supervision is supervision that is created because of the recognition and adherence to norms and ideology or culture is a collection of belief systems of a group to act. Thus, ideology, belief

or culture can influence a party to act in accordance with established norms.

Community supervision is carried out through 3 (three) channels (LAN RI, 2003), namely:

1. Direct supervision by the community;
2. Mass media coverage, and
3. Legal supervision is carried out by the DPR/DPRD.

Community monitoring is carried out informally by the public or the wider community, for example pressure groups, association organizations, NGOs, and other interested groups.

The relationship between the three types of supervision can be described (LAN RI, 2003) as follows:

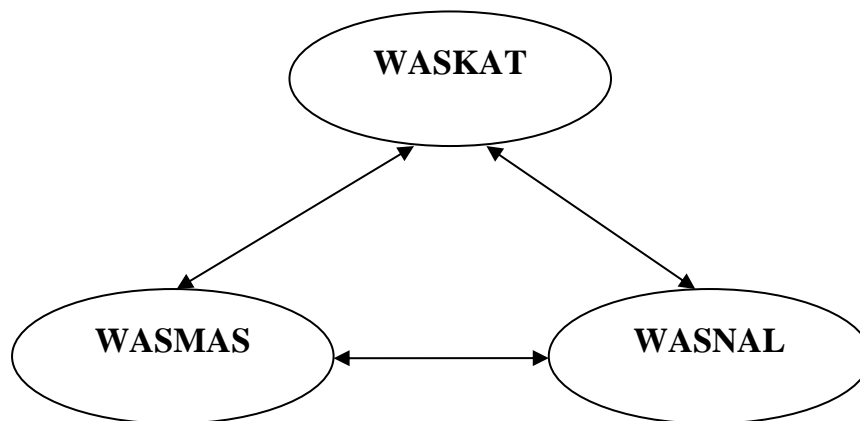


Figure 1.

The three forms of supervision in an integrated manner play their respective roles to encourage the creation of good governance. Inherent supervision and functional supervision are inseparable units considering that the supervisory function carried out by internal functional supervision is part of the inherent supervision of the organization. Meanwhile, community surveillance acts as a source of information for the other two types of surveillance.

Legislative Oversight

The People's Representative Council (DPR/DPRD) is essentially a Supervisory Agency in charge of supervising government actions. Legislative supervision is not limited to procedures for administering government, but also to procedures for administering state finances. Legislative oversight is a political oversight of the government. As executive

partners, DPR/DPRD need to provide assistance so that the implementation of the mandate of the GBHN/GBHD by the government can be achieved efficiently and effectively from various perspectives including politics (LAN RI, 2003).

Supervisory Agency

Financial Supervisory Agency (BPK)

The Supreme Audit Agency (BPK) as an auditing agency is one of the institutions that conducts audits of the management and accountability of State finances. The position of BPK is the highest supervisory body in terms of state finances. The BPK examines the government's responsibility for state finances, which performs its duties independently of the influence of government power, but does not stand above the government.

Article 23 paragraph (5) of the 1945 Constitution of the Republic of Indonesia explains that, to examine the responsibility for state finances, a Supreme Audit Agency is established, the regulations of which are stipulated by law. The results of the examination are notified to the House of Representatives.

The scope of duties, obligations and authorities of the State Audit Board, as referred to in Article 2 of the Law, are:

- 1) The State Audit Board is tasked with examining the Government's responsibilities regarding State Finances;
- 2) The State Audit Board is tasked with examining all the implementation of the State Revenue and Expenditure Budget;
- 3) The inspection as referred to in paragraphs (1) and (2) of this article is carried out based on the provisions of the law;
- 4) The results of the audit by the Supreme Audit Agency are notified to the House of Representatives.

The Supreme Audit Agency (BPK) is not an extension of the executive arm, but a State High Institution that is worthy of full wisdom and authority in the field of state financial audits. Therefore, the examination carried out by the BPK is not the same as that carried out by the APFP (Government Functional Supervisory Apparatus) both in terms of the scope of the examination and the point of responsibility.

Financial and Development Supervisory Agency (BPKP)

The Financial and Development Supervisory Agency (BPKP) was formed on the basis of Presidential Decree 31 of 1983 which was updated with Presidential Decree 103 of 2001 with the task of carrying out a supervisory function. BPKP is given broad authority to carry out various matters in the field of supervision, and not only in examining the financial responsibilities of units of government agencies, but also as the coordinator of the supervisory apparatus for smooth development.

In the context of regional autonomy, the supervisory function by the President as the head of government as well as the head of the

State is needed to ensure that the national strategy is implemented effectively and efficiently. The supervisory function in the field of development management is an important function in order to ensure that the national strategy is properly implemented in the regions. Strategic development supervision is carried out by BPKP to provide input to the President for the needs of achieving national goals.

As the government's internal supervisory apparatus, BPKP functions as a consultant who carries out supervision with a risk-based audit approach. Emphasis on risk based audit is directed at various aspects that have a high risk and interfere with the achievement of organizational performance. The added value provided by BPKP is to encourage government agencies (central and regional) to achieve high performance. For this reason, the supervisory approach is carried out through the role of partnership through audits and evaluations to ensure quality improvement (quality assurance) of the implementation of the mandate carried out by government agencies (LAN RI, 2003).

Inspectorate General Department/LPND Inspectorate

The Inspectorate General of the Department/LPND Inspectorate as an internal supervision institution of the Department/LPND carries out its supervisory duties in order to improve the performance of the Department/LPND. Supervision activities carried out are by using a supervisory approach based on risk analysis. Such supervision is to focus supervision activities on things that have a high risk of failure to achieve organizational performance. In other words, supervision by this apparatus is in order to provide added value to the success of the organization. Under these conditions, the Inspectorate General of the Department and the LPND Inspectorate must play their role as the eyes and ears of the Minister/leader of the LPND for internal improvements in order to create high-performing government agencies (LAN RI, 2003).

Provincial and Regency/City Supervisory Board

The Provincial/Regency/City Regional Supervisory Agency (Bawasda) acts as an internal supervisory apparatus for the

provincial, city and district governments. The role of this apparatus is to assist the top leadership in the region/region.

The roles and duties of supervisory institutions can be presented briefly LAN RI, 2003 are:

Table 2.

Names	Position	Role	Tasks/Notes
BPK	Align with DPR	Government Financial Accountability Audit Office	Auditor in examination of State Budget Calculation
BPKP	Under the President	Provide information to the President regarding the performance of government agencies, catalysts for improving organizational work.	Inspection and provision of performance improvement facilities
Inspectorate/Bureau of Supervision Dep/PND	Under the Minister / Head of LPND	Assist the head of the Department / LPND in the field of supervision	Internal improvement suggestion supplier
Regional Supervisory Board	Under the Chief executive in the Region	Become a regional government internal supervisory apparatus	Internal improvement suggestion supplier
Legislative	DPR/DPRD	Control over executive policies	Establish rules of repressive suggestions and actions
Judicial	MA; attorney	Judicial control	Legal and repressive advice
Public		Social control	Service and outcome control

Other Supervisory Agencies

In addition to the government's internal and external supervisory agencies, there are other supervisory institutions, such as the State Administrators Wealth Inspection Commission (KPKPN) which was established based on Presidential Decree No. 127/1999 which is independent and has the duty and authority to examine the assets of state administrators in an effort to prevent illegal practices, corruption, collusion and nepotism (KKN). In carrying out its duties and functions, the KPKPN is free from the influence of executive, legislative, and judicial powers and is directly responsible to the President as the Head of State.

In addition to the KPKPN with the duties and functions mentioned above, there are also public accounting services which are usually provided to maintain relations between the community members of the organization and management, including in the implementation of audits. Audit is an important function in the realization of management that can be expected to operate in good ways (good corporate governance). This function is

expected to be an extension of the community's hands and eyes to assess with special competence the actions and reports submitted by management. The role of the public accountant is for activities.

Examine the financial statements of companies listed on the stock exchange, including the stock exchange itself, clearing, settlement and deviation institutions, mutual funds, securities companies, safekeeping, or securities administration bureaus before the financial statements are submitted to the chairman of Bapepam. Bapepam as a supervisor does not conduct an examination of the financial statements of the issuer (issuer) but only conducts an assessment by not providing an opinion as is appropriate for an accountant's examination.

To overcome the information gap between the choice of investors and the issuer, a public accountant is needed who provides an opinion to increase the credibility of the financial information. In addition to audit services, the public accounting profession can also provide services in accounting, taxation,

and management consulting services. Public accountants become the focus of the community, especially those who are members of the capital suppliers group (investors and creditors) in making economic decisions (LAN RI, 2003).

Local Government and Legislative Institutions

In Article 1 point 3 of Law Number 32 of 2004 concerning Regional Government, what is meant by Regional Government is the Governor, Regent, or Mayor and regional apparatus as elements of regional government administration. Meanwhile, Article 1 point 4 states that the Regional People's Representative Council is a regional people's representative institution as an element of regional government administration. Based on Article 19 paragraph (2) of Law Number 32 of 2004 it is stated that the organizers of regional government are the Regional Government and DPRD.

After Law Number 22 of 1999 was repealed by Law Number 32 of 2004 concerning Regional Government, many significant changes occurred. The enactment of this law was intended to respond to the ongoing demands for reform, which had implications for the position of the DPRD, which was previously stronger and more dominant than the executive power, which has now become balanced or equal.

The most substantial thing is the use of authority possessed by the organizers of power by the government, including local governments, more specifically the relationship between the executive and regional legislative institutions as an important element in the administration of regional government, in conditions of relationships that have a pattern of authority relationships that adhere to equality or partnership. as mandated by law. (Sunarno, 2005).

Based on a theory or assumptions that can be expressed, the pattern of equal, balanced, and synergistic authority relations between power holders, namely the executive and regional legislative institutions in the administration of regional government, will be the basis for the creation of a system of checks and balances as a prerequisite towards embodiment of a more democratic regional administration. (Sunarno, 2005).

Duties, Authorities, Rights and Duties of the Legislature

Based on Article 42 of Law Number 32 of 2004 concerning Regional Government, it is stated that the DPRD has the following duties and authorities:

- a. Establish a regional regulation that is discussed with the regional head for mutual approval;
- b. Discussing and approving the draft Perda on APBD together with the regional head;
- c. Carry out supervision over the implementation of regional regulations and other laws and regulations, regional head regulations, APBD, regional government policies in implementing development programs in the regions, and international cooperation in the regions;
- d. Propose the appointment and dismissal of regional heads/deputy regional heads to the President through the Minister of Home Affairs for the Provincial DPRD and the Minister of Home Affairs through the Governor for Regency/Municipal DPRD;
- e. Selecting a deputy regional head in the event of a vacancy in the position of the deputy regional head;
- f. Provide opinions and considerations to local governments on plans for international agreements in the regions;
- g. Giving approval to the international cooperation plan carried out by the regional head;
- h. Request a report on the accountability of the regional head in the administration of regional government;
- i. Establish a regional head election supervisory committee;
- j. Supervise and request KPUD reports in the implementation of regional head elections;
- k. Giving approval to the cooperation plan between regions and with third parties that burden the community and the region.

In addition, according to Article 43 paragraph (1) of Law Number 32 of 2004 concerning Regional Government it is stated that: "The DPRD has the right to interpellate, question and

express opinions". Furthermore, in Article 44 paragraph (1) of Law Number 32 of 2004 it is stated that, DPRD members have the right:

- a. Submitting a draft regional regulation;
- b. Asking question;
- c. Submit suggestions and opinions;
- d. Choose and be chosen;
- e. Self-defense;
- f. Immunity;
- g. Protocol; and
- h. Finance and administrative.

Based on Article 45 of Law Number 32 of 2004 concerning Regional Government, it is stated that DPRD members have the following obligations:

- a. Practicing Pancasila and the 1945 Constitution of the Republic of Indonesia, and obeying the laws and regulations;
- b. Implementing a democratic life in the administration of regional government;
- c. Maintain and maintain national harmony and the integrity of the Unitary State of the Republic of Indonesia;
- d. Fight for the improvement of people's welfare in the regions;
- e. Absorb, accommodate, collect, and follow up on the aspirations of the community;
- f. Prioritizing the interests of the state above personal, group and class interests;
- g. Provide accountability for their duties and performance as members of the DPRD as a form of moral and political responsibility for their electoral districts;
- h. Obey the rules of conduct, code of ethics, and the oath/promise of the DPRD;
- i. Maintain norms and ethics in working relationships with related institutions.

Based on Article 41 of Law Number 32 of 2004 concerning Regional Government it is stated that: "The DPRD has the functions of legislation, budgeting and supervision". The function of legislation is related to the manufacture of statutory products (Perda), the function of the budget (budgeting) is related to the discussion and ratification of the RAPBD into the Regional Budget. While the supervisory function (controlling) is related to

the supervision of the implementation of government in the region which is run by the Regional Head.

- Legislative Authority
- Legislative Rights
- Legislative Obligations

RESULT

Legislative Oversight Function on the Use of APBD in Keerom Regency

In the case of the formulation of the APBD by the DPRD together with the executive, in finalizing the proposed Raperda into a Perda, what is meant is the Regional Regulation on the 2005 APBD. To measure the function of the DPRD in carrying out this formulation, it is by looking at the percentage comparison of the proposed development projects/programs that are included in the Raperda APBD. proposed by members of the DPRD, with the entire project listed in the Perda on the 2005 APBD which stipulates: "In formulating regional policies, it can be seen and analyzed especially at the DPRD institution, in this case DPRD is the body that makes decisions concerning the public interest".

Thus, this institution is not only considered as a mere government apparatus, but also focuses on integrating various powers with the executive. This is seen as "separation of institutional sharing power" in the context of formulating state or regional policies that are public in nature that are able to facilitate function as a channel so that they are potentially able to articulate demands and at the same time satisfy them. policy issues in the context of agenda selection and legislative programs in practice.

Based on the results of an interview with (Isak Yunam, SH, Chairman of the DPRD Keerom Regency on October 10, 2014) it is known that the DPRD does not have the authority to supervise in accordance with the applicable laws and regulations and besides that it also still has the authority to supervise the implementation of the APBD as a district level external supervision. The supervisory mechanism carried out by the DPRD is through working visits, the formation of a Special Committee and the formation of a Working Committee formed in accordance with the DPRD Rules of Procedure.

In carrying out supervision, the DPRD uses the board's equipment in the form of commissions, and committees that are formed and already exist outside the DPRD itself. There are two measuring tools for conducting supervision, namely; the first is the Strategic Plan and the second is the legislation. Meanwhile, the DPRD is said to be successful if there is a follow-up and discipline in the management of regional finances.

Follow-up that can be done by the DPRD in carrying out its functions is in the form of internal follow-up of the DPRD and external follow-up, namely follow-up delegated to vertical agencies as law enforcers, prosecutors and police.

DPRD's internal follow-up is a follow-up carried out by the DPRD based on the level of supervision regulated in the DPRD's ordinances. DPRD obtains findings through the results of working meetings, working visits to the field and hearings, in addition to this mechanism DPRD is also sworn in to accept aspirations, seek solutions and follow up on people's aspirations. If there is a finding that DPRD through commissions can provide studies and input to DPRD through the deliberation committee to schedule a meeting at a higher level, then this is included in the follow-up category. This kind of process may start from the findings of a DPRD member, or based on complaints from community groups or individuals that are submitted to the DPRD. (interview with Bambang Mujiono, S.E., member of DPRD Keerom Regency on October 10, 2014).

The MPR, DPR, DPD and DPRD Law Number 17 of 2014 mentions the right of interpellation, the right of inquiry and the right to express opinions and there are still other rights owned by members of the council related to supervision.

The next stage of follow-up is, after the findings are brought to the Deliberation Committee, after the deliberation committee provides input, the chairman of the DPRD invites the Regent to be asked for information on public complaints. The Regent in providing answers to the Council's questions may appoint another official who speaks on behalf of the Regent. If the DPRD's findings are a strong indication of a fatal deviation, then the DPRD can hold a session with the agenda of asking questions and then increasing the use of the right of inquiry. In the use of the right of

inquiry, the DPRD forms an Inquiry Committee. The Questionnaire Committee in carrying out its duties may summon state officials, regional officials, community members, and must submit documents and information required by the questionnaire committee. The Questionnaire Committee can also make a forced summons with the help of other law enforcement officers and if necessary order to be detained. The DPRD's findings that indicate a criminal act, the DPRD may recommend to the Police and the Prosecutor's Office for an investigation and investigation in accordance with the applicable laws and regulations. (interview with Iwan Siswanto, S.H., M.Sc., Deputy Chair II of DPRD Keerom Regency on October 10, 2014).

Government Regulation Number 108 of 2000, and Government Regulation Number 105 of 2000, state that regional governments are obliged to account for regional financial management to the DPRD, as well as the APBD supervisory agency. Government Regulation Number 108 of 2000, Article 7 paragraph (1) states that the accountability of regional heads can be rejected, if there are deviations whose reasons cannot be accounted for based on the Renstra benchmark. (interview with Erlan Simanjuntak, S.E., M.M., Head of the Keerom Regency Inspectorate on October 15, 2014).

Article 9 paragraph (4) states that, if there is a second rejection of the accountability report of the regional head (Bupati), the DPRD proposes the dismissal of the regency head to the Minister of Home Affairs through the Governor.

The APBD which is much larger for the routine budget than the development budget, of course produces a number of negative implications. First, this condition shows that more expenditure budgets are used by regional officials and their bureaucracy, when compared to the funds allocated to the community, in other words, the bureaucracy spends more than produces. This indicates that the bureaucracy does not have adequate accountability and responsiveness in the community, which, ironically, is that the salary of civil servants is very low but consumes large amounts of APBD funds. Second, development funds are smaller than routine funds, showing that local governments are unresponsive and have no commitment to public services, because the meaning of special autonomy will be more meaningful if it is followed by accountable

public services. Third, the composition of the 2012 APBD indicates how weak accountability and the government's responsiveness to the community is.

In the framework of Regional Autonomy, the government has issued various laws and regulations, government regulations, of all the laws and regulations there are several principles;

First, in accordance with the separation of authority between the executive and the regional legislature, the preparation of the APBD is left entirely to the regional government. The role of the DPRD is to evaluate the APBD draft submitted by the executive, to then give approval or reject it.

Second, the structure of the APBD is a single unit consisting of regional revenues, expenditures and regional financing. The excess of regional income to the APBD is called a surplus and the difference is less is called a budget deficit. The amount of the financing budget is equal to the amount of the budget surplus/deficit. This budget structure is called the staffel system, this system will make it easier for the DPRD to assess the performance of the executive in managing regional finances.

Third, the APBD is carried out with a performance approach, namely a budget system that prioritizes efforts to achieve work results from the determined cost allocation plan. Meanwhile, to measure the financial performance of local governments, expenditure analysis standards, performance benchmarks or cost standards are developed. This allows the DPRD in carrying out aspirations for regional financial management to obtain clear benchmarks so that they can carry out the DPRD's supervisory function to the fullest.

The role of financial supervision by the DPRD, in its implementation, as an institution formed from a political process, it is not impossible that the DPRD has limited human resources who are experts in that regard, it will be quite a concern if it turns out that the council is wrong in evaluating the performance of the executive, if against regional financial management which is very vulnerable to fraud. For this reason, besides having to improve the personal quality of Council members, this situation can be facilitated by collaboration with existing state financial management supervisory institutions, both internal supervisors by the Provincial Supreme Audit

Agency (BPKP), and Regional Financial Auditors (BPKD), as well as an external government agency, the Supreme Audit Agency (BPK).

The Supreme Audit Agency (BPK) as the only state financial management audit agency outside the role of DPRD, which can be requested for cooperation to provide regional financial audits to DPRD for the purpose of political supervision of regional government implementation. From the results of the BPK's collaboration, it will be clear that there are irregularities or not clearly the type of budget and deviations made in the management of regional finances, which will then be followed up by the DPRD.

Based on these findings, the role that the DPRD can ideally play is through the tools of the Council, by using the rights possessed by the DPRD, namely; the right to ask questions, the right to ask questions and conduct investigations, which if there is a strong suspicion of irregularities, the Council may use the right of inquiry, to summon regional officials to seek data and information, which in the end will also have an impact on the dismissal of the Regent as the Head of the Regional Government.

In carrying out these examinations, every state official, government official, community member is obliged to comply with the DPRD's summons, this effort can also be carried out by the DPRD forcibly if the DPRD's summons is not fulfilled without a clear reason.

In fact, in the conditions of local government as described, tight control from the DPRD and the community is needed on budget execution, as well as follow-up on findings from supervision. Professional and consistent supervision in conducting supervision will certainly not find hidden mistakes that are deliberately manipulated.

In the administration of regional government, the principle of the balance of power (checks and balances) which aims to achieve effectiveness and efficiency, especially in the management of the Regional Revenue and Expenditure Budget (APBD) which has access to the development of democracy from below (grass-roots democracy), requires a design or model. accountable governance as the basis for the implementation of decentralization.

Currently, the government continues to make improvements and renewals in the field

of state and regional financial management which is marked by the application of unified budgeting, performance based budgeting, and a medium term expenditure framework. In line with that, the Government has issued various laws and regulations concerning financial matters, such as Law Number 17 of 2003 concerning State Finances, Law Number 1 of 2004 concerning State Treasury, Law Number 15 of 2004 concerning Audit Management and State Financial Responsibility, Law Number 25 of 2004 concerning the National Development Planning System, Law Number 32 of 2004 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments.

In line with this, as a further elaboration of various regulations, especially Government regulation Number 5 of 2005 concerning Regional Financial Management, Government Regulation Number 24 of 2004 concerning Government Accounting and Minister of Home Affairs Regulation Number 59 of 2007 contains various policies related to planning, implementation, administration and regional financial accountability.

It is hoped that through various regional financial management regulations, it is directed that all processes, mechanisms and procedures for determining APBD, starting from budget preparation and planning, implementation and administration, accounting and reporting, can as much as possible demonstrate the principles of accountability and rationality in the budgeting mechanism that is oriented to the public interest. oriented to economic growth and also oriented to job creation. In this regard, it is hoped that the Regency/City Government can design a time schedule regarding the preparation, discussion of the RAPBD up to its stipulation with the DPRD.

Order and timeliness, as well as the fulfillment of all procedures, are part of the effort to build a good system of local governance. This is in line with what was stated by (Muh. Markum, S.H., Deputy Regent of Keerom in an interview on October 18, 2014) who said that the Regional Revenue and Expenditure Budget (APBD) must be prepared based on performance and achievements. In this connection, the regional government's program of activities must be structured based on concrete, clear, systematic and measurable

output performance. These programs and activities must have real positive implications and be in direct contact with the basic needs of the community, especially indigenous Papuans.

For this reason, according to (Fredy Wona, Head of the Regional Finance and Assets Office of Keerom Regency interview on October 21, 2014) stated that we do not need to finance programs that are not useful, even redundant at the level of implementation, every use of the budget must be responsible for managing its budget in financing every program and activity that really brings benefits to the improvement of people's welfare. In order to realize the welfare of the community, according to him, various financial management policy systems are carried out with the principles of budgeting, community participation, transparency, budget accountability, budget discipline, budget justice, budget efficiency and effectiveness, and obeying the principles. Furthermore, according to him, it is also hoped that regional government can be organized based on the principles of good governance.

In accordance with its position as an executive agency, the regional government is responsible for managing regional sources of revenue/revenue in order to support regional finances to carry out autonomy. This description implies that supervisory activities are indispensable in order to prevent the abuse of authority, errors and deviations in financial management from the previously determined plan. For this reason, the presence of the legislature which is a partner of the regional government is expected to be able to carry out the duties and responsibilities of supervision so that abuse of authority, errors and irregularities in regional financial management can be avoided or at least can be minimized.

According to Riwu Kaho (2003) that any deviation or discrepancy with the plan can shake the joints of the implementation of regional autonomy. In this way, preventive actions must be carried out as early as possible so that in the future, errors or irregularities in the implementation of tasks can be avoided.

In line with the opinion above, Julitriarsa and Suprihanto (1992) assert that, good supervision is supervision that can prevent the possibility of various forms of deviation, error or fraud. For this reason, supervision must be carried out routinely accompanied by firmness, such as the provision

of appropriate sanctions for irregularities, errors or irregularities that occur in implementing financial management in the region.

Its relevance to the reality of the opinion above is the understanding of the members of the Regency DPRD themselves regarding the implementation of the DPRD's supervisory function as well as the forms of supervision of regional governments in the management of Regional Revenue and Expenditure Budgets.

To realize the principle of accountability in financial management and local government financial accountability reports, it is necessary to submit in a timely manner and prepare according to government accounting standards. At this time, government financial reports are felt to be still less transparent and accountable because they have not been fully prepared according to government accounting standards that are in line with internationally accepted public sector accounting standards.

The government accounting standards are in accordance with the provisions of Article 32 of Law Number 17 of 2003 concerning State Finances as a reference for the Central Government and all Regional Governments in preparing and presenting Financial Reports. Government accounting standards are set in a government regulation and prepared by an independent Government Accounting Standards Committee consisting of professionals. In order to ensure that the committee's independence is guaranteed, the committee must work based on a due process.

The above is in line with what was stated by Mr. Petrus Sallosa, the Regional Secretary of Keerom Regency in an interview on October 21, 2014 which stated that, the Regional Regulations regarding the Regional Budget so far are often late in discussing and enacting so that their implementation and accountability are often too late. According to him, what causes delays in the discussion and determination of the APBD is the influence of the geographical conditions of the Papua region and sometimes unexpected situations and conditions occur which cause the budget allocation to change from what has been determined. Furthermore, it is said that the understanding of the apparatus regarding the laws and regulations related to financial management and accountability in the APBD,

especially the activity implementers and treasurers, is still very minimal so that more effective socialization is needed in order to improve their technical capabilities. In addition, the more important thing that must be done by the government in overseeing financial management in Keerom Regency is supervision.

Constraints Faced by DPRD in Carrying out its Supervision Function

The principle of public accountability, which means that the budgeting process starting from planning, preparation and implementation must truly be reported and accounted for to the DPRD and the community. Accountability requires that decision makers behave in accordance with the mandate they receive. For this, the formulation of policies, together with the means and results of these policies must be accessible and communicated both vertically and horizontally properly.

Currently, the government continues to carry out regional financial reforms which will directly have an impact on the need for reform of the regional budget (APBD). budgeting reform includes the process of preparing, ratifying, implementing and accountability of the budget. Budget reform includes budget structure reform. Changes in the budget structure are carried out to change the traditional budget structure which is line item and incrementalism.

The change in the budget structure is intended to create and increase public accountability, so that the magnitude of the budget surplus and deficit will be clearly visible as well as the financing strategy in the event of a fiscal deficit. The new APBD format will make it easier to calculate balancing funds that are part of the region and at the same time make it easier for the public to analyze, evaluate and supervise the implementation of APBD management.

Indications of the success of regional autonomy and decentralization are the occurrence of improved services and social welfare, increasingly advanced democratic life, justice, equity, and a harmonious relationship between the center and the regions, as well as between regions and provinces. This situation will only be achieved if public sector institutions are managed with the principle of accountability. Regional financial management

must be entrusted to staff who have high honesty and integrity, not because of their proximity to the authorities, so that opportunities for corruption can be minimized.

Based on the results of an interview with (Isak Yunam, S.H., Chairman of the DPRD Keerom Regency on October 22, 2014) it is said that, there are several factors that affect the realization of the principle of accountability in the management of the APBD in Keerom Regency, namely human resources, culture of the apparatus and community participation. As previously described regarding the implementation of the principle of accountability in the management of the APBD in Keerom Regency, overall the implementation of this principle has not been implemented properly. The non-optimal implementation of these principles, of course, cannot be separated from many factors, namely; human resources (HR), Apparatus Culture, and Community Participation in supervising the management of the APBD.

First, the competence of Human Resources (HR). The implementation of the principle of accountability in the management of the APBD in Keerom Regency is an effort to create a clean government in the land of Papua, to support this effort, it must begin with the improvement and improvement of the quality of its human resources.

The human resource development effort is none other than increasing the ability of professionals to meet the needs of the organization, which is specifically designed by the organization with the aim of increasing knowledge, skills, and improving attitudes through various activities.

The level of competence of human resources must be carried out through the development of professional abilities including the development of formal education levels; The development of insight and skills includes the development of special education (courses and training); and Development of attitudes through the development of personal morality.

Second, the work ethic of the apparatus as happened in the colonial era which is still attached where the apparatus is the ruler, not the public servant. The authorities will get the maximum benefit so that many individual interests are involved in the process of providing public services. This perspective needs to be avoided, especially in Papua.

The main factor that determines the success of the performance of a government administration system, especially the implementation of the principle of accountability, both at the national and sectoral or regional levels, is the human factor behind the system. Humans here refer to officers and/or officials who carry out their duties and functions. Although supported by a complete regulatory system and controlled by adequate quality standards, without being supported by the integrity, competence and professionalism of the officers/officers, the entire system and principles that are intended to be implemented will lose their usefulness altogether.

Third, community participation in overseeing the management of the APBD. To support the successful implementation of responsibilities in the management of the APBD, it is necessary to increase the legal awareness of the community through participation, for example in the case of the community through community.

Non-Governmental Organizations (NGOs) play an active and critical role by directly expressing their aspirations for the use of regional finance.

With the awareness of the community to participate, the community will be more sensitive and critical in seeing an imbalance that occurs in regional financial management (APBD) so that the implementation of the principle of accountability for APBD management can be carried out effectively and optimally. This will increase the respect of both the government as the manager of development and the community itself which is the target of development.

B. CONCLUSION

The implementation of the supervisory function carried out by the DPRD in the management of the Regional Revenue and Expenditure Budget (APBD) in Keerom Regency is not optimal and can even be said to be minimal. This can be seen from the timeliness of the submission of the Draft Regional Budget (RAPBD) which is often 1 (one) to 2 (two) months late due to: Geographical conditions of Papua; Pagudana/budget allocation from the center is not yet known and the draft from SKPD is slow. Factors that hinder the management of regional revenue and expenditure budgets in Papua

Province, especially in Keerom Regency, are: human resources of the apparatus, culture of the apparatus and the community as well as community participation.

The need to increase control and supervision of all elements of society both in quality and quantity on the management of the APBD starting from the design and preparation stage to the use of the budget and its accountability.

The need to increase the human resources of the apparatus and the involvement/participation of the community in every decision making and policy on the use of the budget as well as strict law enforcement.

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