

**Legal Problems In Regional Financial Management Policy In Central Sulawesi Province**Irzha Friskanov. S<sup>1</sup>, Widyatmi Anandy<sup>2</sup><sup>1</sup> Faculty of Law, Universitas Tadulako, Indonesia, [irzhafriskanov@untad.ac.id](mailto:irzhafriskanov@untad.ac.id)<sup>2</sup> Faculty of Law, Universitas Tadulako, Indonesia**ABSTRACT**

The Central Government makes full use of the resources assigned to the region in order to support the realization of regional autonomy, the effectiveness of the national economy, and the application of the principles of good governance, transparency, and accountability. The government increases professionalism, transparency, and responsibility in its administration as a manifestation of regional financial management. There is no denying that managing a nation and its government takes a lot of resources. How to handle regulations and issues pertaining to financial management in Central Sulawesi Province is the issue. The examination of statutory and doctrinal literature was prioritized in this research, which was undertaken utilizing normative legal research and analysis techniques. Deciding on policies while making use of legislative documents, contextual methods, and case approaches, as well as the broad concepts of the philosophy of power and government action. The community, as well as managers, supervisors, and regulators, work together to supervise regional financial management. The conclusion is that in order to achieve good governance and the involvement of local governments and people in achieving regional development goals, regional financial management strategies must incorporate openness and accountability.

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**PRELIMINARY**

Law Number 1 of 2022 concerning Central and Regional Relations (later referred to as the HKPD Law) is an effort to support the implementation of regional autonomy, the efficiency of state financial management, and apply *good governance* principles such as transparency and accountability. Especially in Central Sulawesi Province, with the birth of the HKPD Law, regional policies or draft regulations will also be born to become regional regulations to support the implementation of regional central financial relations. Among

others, tax policies, levies, Special Allocation Funds (DAK), General Allocation Funds (DAU) and discussing local original opinions as a form of fiscal decentralization.

State financial management is a way to realize state goals in accordance with the Preamble to the Constitution of the Republic of Indonesia in 1945 in the fourth paragraph. The manifestation of state financial management is that with the existence of the State Budget (APBN), an effort is needed to improve professionalism, transparency and accountability in its management. Law enforcement in the implementation of the State Budget is an effort to create a professional, transparent and accountable implementation of the State Budget. In the framework of law enforcement in the State Budget, it is necessary to have law enforcement instruments, namely supervision and application of administrative sanctions. Administrative law enforcement instrument is a means of realizing the implementation of the State Budget in accordance with the objectives set based on laws and regulations, supervision and application of sanctions are a means / tool to prevent and control the implementation of the State Budget to be right on target in order to realize a just and prosperous society.

It is undeniable that the administration of the State and government will definitely require a lot of funds. For this reason, the procedures and processes for receiving money and spending for the benefit of the running of the State and government are regulated. One of the provisions governing the issue of financial management of this State is as stipulated in Article 23. Article 23 paragraph (1) of the Law of the Republic of Indonesia Year 1945, states that *"The Revenue and Expenditure Budget as a manifestation of state financial management is determined annually by law and implemented openly and responsibly for the greatest prosperity of the people"*. According to the provisions of Article 23 paragraph (2) of the Constitution of the Republic of Indonesia in 1945, every year the government is required to prepare a Draft State Budget, to be discussed together and subsequently approved by the House of Representatives, taking into account the consideration of the Regional Representative Council, as a guideline for governance in the financial sector.

If the source of funding from state finances is getting better, then the position of the Government in running the state organization, both in the context of carrying out government affairs and development and services to its citizens will be more stable and better and positive in the eyes of its people. Conversely, a government is considered to face various complicated problems in facilitating the implementation of all state functions and duties, if it is not supported by good state financial conditions as well (Nasution, 2011).

As a strategy, regional autonomy will not be effective if it is carried out by untrustworthy regional leaders. In this relationship the key lies with the people of the region, because it is they who choose the leader. If the people choose the wrong or untrustworthy leader, so that justice and prosperity are not immediately realized, then do not blame the concept of regional autonomy, because the fault does not lie in the strategy or system but rather in the implementation of the system concerned. On the other hand, the central government should also be serious in granting regional autonomy. Granting regional autonomy should not be just political jargon as in previous times. If the central government this time is not serious in granting regional autonomy, then the costs incurred will be even greater (Soleh & Rochmansjah, 2010).

In the law on State finance, there is an affirmation in the field of financial management, namely that the power of state financial management is part of the financial management power of state financial management from the president partly handed over to the Governor / Regent / Mayor always the head of local government to manage regional wealth and represent the government in the ownership of separated regional wealth. This provision has implications for the regulation of state financial management, namely that the Governor or

Regent / Mayor is responsible for regional financial management part of the power of local government. In this case, regional financial management and accountability arrangements are inherent and become one with local government arrangements, namely in the law on regional government (Widjaja, 2008).

Regional governments in the era of regional autonomy are faced with various pressures and challenges to improve bureaucratic efficiency and professionalism. Talking about regional government cannot be separated from two important elements in it, namely (1) the Regional People's Representative Council (DPRD) and (2) Regional executive institutions, namely Regional Heads and their staffs. In Law Number 32 of 2004 concerning Regional Government, it is expressly stated that the DPRD has the functions of legislation, budget and supervision. The supervisory function is one of the most important functions in the administration of local government. The supervisory function is expected to run effectively in accordance with public expectations, applicable laws and regulations (Muhi, 2011). The supervisory function is an important management function, namely to support the smooth implementation of the national development program, so that it is hoped that with the implementation of effective supervision the desired goals will be realized. The role of supervision in the implementation of development is to detect early on various deviations that may occur. Starting from the expression above, the supervisory function deserves attention for the implementation of good and clean government (Tunggal, 2014).

To achieve strong commitment in central and regional financial relations, the role of provincial government policy needs to implement different systems between districts / cities in the treatment of financial balance to achieve balance. The central government must also comply with commitments in the context of implementing decentralization which is fully authorized to be given to the regions. The author is interested in researching aims to analyze and know about legal problems in regional financial management in Central Sulawesi Province. So the problem is how policies and handling problems related to financial management in Central Sulawesi Province.

## METHOD

This research method is a normative research method using literature studies aimed at written regulations. Normative research emphasizes more on literature studies that include regulations, laws and doctrines. This research uses a *statute approach*, a conceptual approach, and a case approach (Marzuki, 2019). This study uses laws and regulations related to legal issues of regional financial management in Central Sulawesi Province. Then examine cases related to the issues faced that already have permanent legal force. The results of the study are an argument to solve the issue at hand (Rahantoknam, 2023). The laws and regulations used are Law Number 17 of 2003 concerning regional finance, Law Number 30 of 2014 concerning government administration, and Law Number 1 of 2022 concerning central and regional financial relations.

## RESULTS AND DISCUSSION

### Government Authority in Regional Financial Management Policy

Authority becomes part and initial part of administrative law because the object of administrative law is (*bestuursbevoegdheid*) or government authority (Hadjon, 2007). The authority of the judicial sphere or the power to adjudicate should be called competence or jurisdiction although in practice the distinction is not always felt necessary. Based on Article 9 paragraph (1) of the Local Government Law, it states that Government Affairs consists of absolute government affairs, concurrent government affairs, and general government affairs. Article 9 paragraph (2) Absolute government affairs as referred to in paragraph (1)

are Government Affairs which are fully under the authority of the Central Government. Article 9 paragraph (3) Concurrent government affairs as referred to in paragraph (1) are Government Affairs divided between the Central and Regional Governments of provinces and districts/cities. Article 9 paragraph (4) Concurrent government affairs handed over to the Regions become the basis for the implementation of Regional Autonomy. Article 9 paragraph (5) General government affairs as referred to in paragraph (1) are Government Affairs which are the authority of the President as the head of government.

The central government and local governments are basically subject to free will (discretion) in their positions, and the consequences of exercising discretion lie in their position in the intended government area, while in the personal territory of an official is attached to the responsibility of the office as long as it is authorized by laws and regulations. So that the responsibility of the government is carried out to serve the community and is responsible to all citizens (A. Setiawan & Asyikin, 2020). Ateng Syafrudin argues that there are differences in the understanding of authority and authority (Syafrudin, 2000). Authority is what is called formal power, power that results from the power granted by law, whereas authority concerns only a certain part (*onderdeep*) of authority. That authority contains power (*rechtbevoegdheden*). Authority is the scope of public law acts, the scope of government authority, not only includes the authority to make government decisions (*bestuur*), but also includes powers related to the fulfillment of duties, the granting of power, and powers regulated in legal provisions.

Law Number 17 of 2003 concerning State Finance, Article 6 paragraph (2) point c explains that state power is handed over to the governor/regent/mayor as the head of regional government in the ownership of separated regional wealth. The regional head has the authority as the holder of regional financial management power and represents the local government in the ownership of separated regional wealth called attribution authority. Similarly, the preparation of the Regional Revenue and Expenditure Budget (APBD) which is an integral part of the local government management system and the basis of regional financial management within one fiscal year. Regional heads in preparing the APBD draft set budget priorities and ceilings as the basis for preparing work plans and budgets for regional apparatus organizations. The work plan and budget are submitted to regional financial management officials as material for the preparation of the draft Regional Regulation on the Regional Budget. Then the regional head submits a draft regional regulation on the regional budget along with explanations and supporting documents to the DPRD to obtain mutual approval (Muin, 2015).

In the regional regulation, the scope of regional money management will be regulated including: (a) the right of regions to collect local taxes, regional levies and make loans; (b) daerah's obligation to perform the duties of local government public services and pay third party bills; (c) regional revenues and expenditures; (d) regional wealth managed by itself or other parties; and (e) the wealth of other parties controlled by the Regional Government in the context of carrying out local government duties and/or public interests (Yulianto et al., 2019). In exercising his power, the Regional Head delegates part or all of his authority in the form of planning, budgeting, implementation, implementation, reporting, as well as regional financial accountability and supervision to the head of the regional apparatus.

State/regional financial management is one of the most important things for the economic life of a country, because it is closely related to the ability and failure of the state in realizing the goals and ideals of the state and creating welfare. Financial management by the state certainly requires a paradigm as a basis for system building or a model of the form of handling or management. The paradigm is generally understood as a basic framework that contains substantive things in the form of values or "consciousness" that logically direct the occurrence of more technical or empirical processes, and it can be ascertained that every

matter that concerns the ideal interests of society and the state, there is a framework of basic values and mechanisms as a system used to achieve these ideal goals (Sianturi, 2017).

The Regional Revenue Agency of Central Sulawesi Province stated that regional potentials are of special concern as Regional Original Revenue (PAD) is currently not only regional taxes and regional levies. The potential for Non-Tax State Revenue (PNBP) should also be a special concern for regional sustainability. Covering minerals and coal, oil and gas and the forestry sector, namely palm oil. This potential will become regional revenue and a profit-sharing fund at the center. Supervision and escort that are a concern for mining potential should be carried out in various sectors of local government. Since the birth of Law Number 1 of 2022 concerning Central and Regional Financial Relations, the regions have prepared a Draft Regional Regulation (Perda) concerning Regional Taxes and Regional Levies which has now been evaluated by the Central Sulawesi Provincial DPRD.

The Regional Financial and Asset Management Agency (BPKAD) of Central Sulawesi Province revealed that regional financial management is well in line with the planning needed by the region. Planning that starts as the Regional Medium-Term Development Plan (RPJMD) in accordance with the vision-mission of the regional head then synergizes with the Regional Program Work Plan (RKPD). Efficiency and effectiveness can see the extent to which a financial situation uses or utilizes existing resources economically, sparingly (efficiently) and is carried out appropriately and meets targets (effectively) and the results achieved have rationality for the use of existing resources (productivity) (Suoth et al., 2014).

### **Government Actions and Supervision in Handling Regional Financial Management Problems in Central Sulawesi Province**

In principle, supervision is fully oriented towards avoiding possible abuse or deviation from achievable goals. The purpose of supervision is to support the implementation of established guidelines to achieve objectives effectively and efficiently. In fact, supervision creates an activity that is closely related to determining or assessing the extent to which management direction is implemented and the extent to which there are irregularities in the implementation of work. The implementation of monitoring is the implementation of policies in the field of monitoring. Policy implementation is the most important factor for policy success, without policy implementation public policy will only be a document. In addition, it is also important in policy implementation that all policies that have been issued and approved by the government will not be implemented in accordance with the objectives of the policy (H. Setiawan, 2013).

The administration of a country will run well if it is supported by state institutions that are interconnected with each other in unity to realize nationalism values in accordance with their respective positions, roles, authorities and responsibilities. The State of Indonesia is divided into provincial areas which are further divided into regencies and city areas. Each provincial area, district area and city area has local government institutions that are regulated by law (Sumarsono, 2021).

Administrative sanctions are government actions to end a situation that is prohibited in the rules of administrative law or do what should be abandoned by citizens because it is contrary to laws and regulations. The placement of administrative sanctions is a very important part in every law and regulation, because it is aimed at violations (Munawir et al., 2023).

According to Prayudi (Atmosudirdjo, 1994), Supervision is a process to determine what work is carried out or carried out with what is desired, planned or observed. According to Saiful Anwar (Anwar & Lubis, 2018), Supervision or control of the actions of government

officials is needed so that the implementation of the tasks that have been set can achieve the objectives and avoid deviations.

According to Prayudi, in achieving the implementation of supervision of several principles, among others (Atmosudirdjo, 1994):

- a. The principle of achieving goals, aimed at achieving goals, namely by making improvements to avoid deviations or planning deviations.
- b. The principle of efficiency, which is to avoid deviations from planning as much as possible so as not to cause other things beyond expectations.
- c. The principle of responsibility, this principle can be implemented if the executor is fully responsible for the planning executor.
- d. The principle of supervision of the future, the purpose of this principle is the prevention of planning deviations that will occur both in the present and in the future.
- e. The direct principle is to strive for the executor to also supervise the implementation of activities.
- f. The principle of planning reflection, that it must reflect the character and structure of planning.
- g. The principle of adjustment to the organization, that supervision is carried out in accordance with the organizational structure and authority of each.
- h. The individual principle, that supervision should be as needed and directed according to the level and duties of the executor.
- i. The principle of standards, that effective and efficient supervision requires appropriate standards, which will be used as a benchmark for implementation and objectives.
- j. The principle of strategic supervision, that effective and efficient supervision requires attention to strategic factors.
- k. The principle of exception, that the efficiency that supervision requires attention is paid to factors of exception that can occur in certain circumstances, when situations change or are not the same.
- l. The principle of flexible control is that supervision should be to avoid failure to implement planning.
- m. The principle of judicial review, that supervision must always be reviewed, so that the system used is useful to achieve the objectives.
- n. The principle of action, that supervision can be carried out if there are measures to correct deviations from the plan, organization and implementation.

To obtain maximum results in supervising the implementation of regional financial management by the DPRD, it is necessary to conduct comprehensive supervision of the regional budget. Starting from supervision at the stage of preparing the APBD, the determination stage, the implementation stage to the regional financial accountability stage (Estiningsih, 2005). In Law Number 32 of 2004 concerning Regional Government, Article 42 letter (c) explains that the duties and authorities of the DPRD are to carry out supervision of the implementation of regional regulations, other laws and regulations and local government policies in regional development programs. Because basically the object of supervision is related to the implementation of the local regulations themselves. The authority of the DPRD also controls executive performance in order to realize *good governance* expected by the people (Basniwati, 2017).

Not only that, the form of supervision of regional financial management is also carried out by the Financial Inspection Agency. In Law Number 15 of 2006 concerning the Audit Agency, the Regional Government as the executor of management, the BPK is tasked with conducting examinations and providing assessments in regional financial management. BPK

provides an Unqualified Fair Opinion (WTP) on the 2022 Financial Statements of the Central Sulawesi Provincial Government. With this, the Central Sulawesi Provincial Government has obtained WTP opinions in the last 10 years. This illustrates that the financial performance of local governments has been carried out well in accordance with applicable laws and regulations.

## CLOSING

Policy and handling of existing problems in Central Sulawesi Province in financial management is a shared responsibility. Policy makers, in this case the regional head as the delegate of authority in the form of planning, budgeting, implementation, reporting, and accountability, always coordinate regional achievements and challenges. It is evident from the Overview of Regional Examination Results (IHPD) which contains a summary of the results of the 2022 BPK examination in the Central Sulawesi Province region has received an Unqualified Fair opinion (WTP). This IHPD contains important information related to the summary which includes the Report on the Results of the Examination (LHP) of the Local Government Financial Report (LKPD), performance, with Specific Objectives (DTT) including the Receipt of Political Party Financial Assistance (Banparpol). Also the achievement of regional macroeconomic indicators, the level of regional financial independence, BUMD and BLUD. Central Sulawesi Province is also now focusing on containing regional tax and regional levy policies and others in Regional Original Revenue (PAD) both in the mineral and coal, oil and gas sectors, as well as the forestry sector, namely palm oil. It is undeniable that community participation is needed in planning and supervision in order to synergize in the development of regional development. Regional financial management is closely related to realizing the vision and mission of regional development.

## SUGGESTION

The Regional Government of Central Sulawesi Province increases synergy between various sectors in regional financial management. In order to realize community welfare and improve regional development. Regional financial management that is right on target and according to its function is expected to run well and smoothly. Increasing transparency and accountability of regional financial management must pay attention to the principles of benefits, fairness, and compliance to achieve *good governance*.

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