

IMPLEMENTATION OF REGIONAL FINANCIAL ADMINISTRATION MANAGEMENT LABUHAN BATU UTARA REGENCY BY SYSTEM DECENTRALIZATION (STUDY IN THE OFFICE OF BPKAD LABUHAN BATU UTARA REGENCY)

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Abstract

Regional autonomy is the essence of decentralized governance. So far, decentralization has been implemented and has been running effectively. Not only that, decentralization also affects people's behavior which previously only focused on the center of power. In terms of regulating regional finances, analyzing regional taxes and levies, it turns out that the ratio of the increase in regional revenues from regional levies since regional autonomy has been higher than the ratio of the increase in regional revenues from regional taxes, especially in urban districts. One of the districts studied in this study is North Labuhan Batu Regency. This study aims to determine the implementation of local government accountability for the management of regional financial administration, the implementation of a regional decentralization system in the management of regional financial administration in North Labuhan Batu Regency, as well as obstacles or obstacles in the management of regional financial administration in North Labuhan Batu Regency. This research method uses this type of research and the approach uses empirical juridical research, with data sourced from Islamic law, primary and secondary data obtained through interviews and literature studies. Then, the data was processed using qualitative analysis. Based on the results of the study, it is known that the implementation of local government accountability for the management of regional financial administration includes the process of managing, administering, providing and using money in every cooperative effort of a group of people to achieve a goal. The implementation of a regional decentralization system in the management of regional financial administration in North Labuhanbatu Regency is realized by the government forming an agency called the Regional Financial and Asset Management Agency (BPKAD). BPKAD helps achieve priority programs to encourage the achievement of the Vision and Mission that has been set by the North Labuhanbatu Regency Government. Constraints or obstacles, including the very fast changes in laws and regulations without being followed by socialization, the limited understanding of the apparatus on the technical aspects of budget preparation and allocation of funds, especially in determining spending priorities, with reference to the principle of performance-based budgeting, and the need for continuous structuring. relating to the administrative system, the mechanism of regional taxation/levies procedures that have accommodated various new regulations that apply.

Keywords: *Financial Administration Management, Regional Government, Decentralization.*



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1. INTRODUCTION

Decentralization in general includes the following matters, namely the distribution of authority from the center to the regions and the devolution of authority from the central government to local governments. The distribution of authority includes deconcentration and delegation of authority. Deconcentration is the granting of authority to central government organs in the regions, while delegation of authority is the delegation of authority from the central government to local organs. On the other hand, devolution of authority means the transfer of authority from the central government to the regions accompanied by a reallocation of sources of revenue and financing.

Regional autonomy is the essence of decentralized governance. So far, decentralization has been implemented and has been running effectively. Not only that, decentralization also affects people's behavior which previously only focused on the center of power. In terms of regulating regional finances, analyzing regional taxes and levies, it turns out that the ratio of the increase in regional revenues from regional levies since regional autonomy has been higher than the ratio of the increase in regional revenues from regional taxes, especially in urban districts. One of the districts studied in this study is North Labuhan Batu Regency.

2. METHODOLOGY

The type of research is normative legal research with a sociological juridical approach (empirical) taken from primary data by conducting interviews and secondary data by processing data from primary legal materials and secondary legal materials and tertiary legal materials. Which aims to analyze the problem is done by combining legal materials (which are secondary data) with primary data obtained in the field.

3. RESULTS

Implementation of Local Government Accountability for the Management of Regional Financial Administration

Regional Financial Information System (SIKD) is a facility organized by the Minister of Finance to collect, validate, process, analyze data, and provide regional financial information in order to formulate policies in the distribution of balancing funds, evaluation of regional financial performance, drafting of the Revenue Budget and State Expenditure (RAPBN) and fulfill other needs, such as statistics on state finances. SIKD is organized by the central government. Sources of information for regional financial information systems are mainly APBD information reports as referred to in Article 24 paragraph (1) of Law Number 25 of 1999 which has been changed to Law Number 32 of 2004 concerning Financial Balance between the Central Government and Regional Governments, namely : information on regional financial management and information on regional financial performance in terms of financial efficiency and effectiveness in the context of decentralization.

Based on the implementation of this decentralization of authority, local (regional/community) diversity as seen in political aspirations, social structure, and economic potential is considered in state management through delegating policy-making authority and its application to local government units that are more familiar with the local community. However, in a unitary state, although the relationship between the Center and the Regions is patterned between organizations, there is no dichotomy between decentralization and centralization, but rather the relationship is woven as a single unit/continuum. In terms of authority, the translation of the principle of decentralization in a unitary state explains that: (1) there are always

affairs that are fully managed by the center; (2) there are a number of affairs or sections of affairs or activities in an affair that can be decentralized, but they are not absolute/exclusively administered by the regions because there are slices that are part of the central authority. Public services based on government affairs that are the authority of the region have the meaning that local governments are obliged to provide public services with all access and procedures, so that the community obtains public services in accordance with predetermined standards.

The provisions of Article 2 paragraph (4), paragraph (5), paragraph (6) and paragraph (7) of Law Number 23 of 2014 concerning Regional Government, in the administration of government affairs, regional governments have relationships with other regional governments. And according to article 2 of Law Number 33 of 2004 concerning the financial balance between the central government and regional governments, it is a subsystem of State Finance as a consequence of the division of tasks between the government and regional governments, as well as a comprehensive system in the framework of funding the implementation of the principles of decentralization, deconcentration, and tasks. assistance. The relationship includes the relationship of authority, finance, public services, as well as the use of natural resources and other resources which are carried out fairly and in harmony so as to give rise to administrative and territorial relations between government structures. Administrative relationship implies a relationship that occurs as a consequence of regional government administration policies which are an integral part of the administration of the state administration system. Meanwhile, regional relations contain the meaning of relations that occur as a consequence of the formation and arrangement of autonomous regions which are held within the territory of the Unitary State of the Republic of Indonesia. Thus, the regional area is a unified whole of the country's territory.

There is a conception of administrative relations and territorial relations, which include financial relations. The relationship has been regulated in such a way through institutional financial relations between the regions and the center. The institution at the policy level is stated in Law no. 17 of 2003 concerning State Finances, which emphasizes the obligation, the central government allocates balancing funds to local governments. This provision is also followed up in Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Government.

In particular, Law Number 23 of 2014 concerning Regional Government has regulated the relationship in the financial sector between regional governments in Article 15, which includes:

1. Provision of financial resources to carry out government affairs which are the authority of regional governments;
2. Allocation of balancing funds to regional governments
3. Providing loans and/or grants to regional governments;
4. Sharing of tax and non-tax revenues between the provincial government and the regency/municipal government;
5. Funding of government affairs which is a shared responsibility;
6. Co-financing of inter-regional cooperation;
7. Loans and/or grants between local governments.

The definition of regional financial management is the implementation (implementation) of the parties in synergizing in management. The following

explanation. According to Hendra, the definition of Regional Financial Management is the overall activities of regional financial management officials in accordance with their positions and authorities which include planning, implementation, supervision, and accountability activities.

Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management: Regional Financial Management is the entire activity that includes planning, implementation, administration, reporting, accountability, and supervision of regional finances.

References in a regional management system include:

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Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management: Regional Financial Management is the entire activity that includes planning, implementation, administration, reporting, accountability, and supervision of regional finances.

References in a regional management system include:

1. Regional financial management must rely on the public interest. This can be seen not only in the large portion of the budget but also in the large participation of the community in planning, implementing, and supervising regional financial management;
2. Clarity on the mission of regional financial management in general and regional budgets in particular;
3. Clarity of participation roles;
4. The legal and administrative framework for financing, investing and managing regional finances is based on the rules of the regional money management mechanism based on the principles of the mechanism on value for money, transparency and accountability.
5. Clarity of position of DPRD, Regent, employees;
6. Provisions on the form and structure of the budget, performance budget and multi-year budget;
7. The principle of professional procurement and management of regional goods;
8. Accounting principles for local government financial reports, the role of DPRD, public accountants in supervising, giving opinions and rating budget performance and transparency of information to the public

Viewed from the administrative or management aspect, financial management is the process of managing, administering, providing and using money in any cooperative effort of a group of people to achieve a goal. This process consists of the implementation of the functions of budgeting, bookkeeping, and auditing or operationally if coupled with the regions, regional financial management includes the preparation, determination, implementation, supervision, and calculation of regional revenue and expenditure budgets. Devas stated that the main objectives of regional financial management are:

1. Accountability. Local governments must account for their financial duties to legitimate institutions.

2. Able to fulfill obligations. Regional finances must be structured in such a way that they are able to pay off all short-term and long-term financial ties.
3. Honesty. Financial matters should be left to honest employees. The results of the use and usability of regional activities. The procedure for managing regional finances must be such that it is possible to achieve the objectives of the regional government at the lowest possible cost and in the fastest possible time.
4. Control. Regional government finance officers, regional people's representatives and supervisory officers must exercise control so that all of the above objectives are achieved.

They should ensure that all are provided with the information necessary to monitor the implementation of revenues and expenditures with plans and targets. Tjahjanulin Domain gave an opinion that the objectives of regional financial management are:

1. Utilize as much as possible the sources of income of a region.
2. Every regional budget that is made/compiled, efforts are made to improve the previous regional budget.
3. As a formal basis for an activity that is more directed and organized and makes it easier to carry out supervision.
4. Facilitate the coordination of each institution and can be directed according to what is prioritized and targeted by the local government.
5. To accommodate and analyze as well as facilitate decision-making regarding the allocation of financing to projects or other needs proposed by each institution. In connection with the above statement, the purpose of regional financial management is one of the important factors in measuring the real capacity of the region in implementing autonomy.

The general principles of Regional Financial Management as stated in Article 66 of Law Number 33 of 2004 states that Regional Financial Management is managed in an orderly manner, complies with laws and regulations, is efficient, economical, effective, transparent, and responsible by taking into account the principles of justice, compliance, and benefits for the community. . Efficiency is the achievement of maximum output with certain inputs or the use of certain inputs or the use of the lowest inputs to achieve certain outputs. Economical is the acquisition of inputs with certain quality and quantity at the lowest price level. Effectiveness is the achievement of program results with predetermined targets, namely by comparing outputs with results.

Regional financial management is carried out in an orderly manner, complies with applicable laws and regulations, is efficient, effective, transparent and accountable by taking into account the principles of justice and propriety. APBD is the basis for regional financial management in a certain budget year. This provision means that the APBD is a plan for the implementation of all regional revenues and all regional expenditures in the context of implementing decentralization in a certain budget year. Thus, the collection of all regional revenues in the context of implementing decentralization aims to meet the targets set out in the APBD. All regional expenditures and ties that burden regions in the context of implementing decentralization are carried out in accordance with the amounts and targets set out in the APBD, so that the APBD becomes the basis for controlling, examining and supervising regional finances.

Transparency is the principle of openness that allows the public to know and get the widest possible access to information about Regional Finance. Being responsible is the embodiment of the obligation of a person or work unit to be responsible for the management and control of resources and the implementation of policies entrusted to him in the context of achieving the goals that have been set. Justice is a balance between the distribution of authority and its funding. Compliance is an action or attitude that is carried out fairly and proportionally.

Application of the Regional Decentralization System in the Management of Regional Financial Administration in North Labuhanbatu Regency

The Regional Financial and Asset Management Agency (BPKAD) is the implementing element of financial support functions and auxiliary tasks for a government order in Labuhan Batu Utara and is led by a Head of the Agency who is under the Regional Secretary and is responsible to the Regent through the Regional Secretary. The Regional Financial and Asset Management Agency of the Labuhanbatu Regency is a regional technical institution and part of the regency regional apparatus which has the task of carrying out the preparation and implementation of specific regional policies in the field of regional financial and asset management.

Regional financial management is reflected in the Regional Revenue and Expenditure Budget (APBD). APBD is the annual plan of the regional government that describes all the rights and obligations of the region in the context of administering regional government which can be valued in money, including all forms of wealth related to the rights and obligations of the region within a period of one year. Regional Revenue and Expenditure Budget, hereinafter abbreviated as APBD, is an annual regional government financial plan that is approved by the Regional People's Representative Council (UU No. 17 of 2003 article 1 point 8 concerning State Finance). All Regional Revenues and Regional Expenditures must be recorded and managed in the APBD. Regional revenues and expenditures are in the context of implementing decentralization tasks. Meanwhile, revenues and expenditures related to the implementation of Deconcentration or Co-Administration are not recorded in the APBD.

Regional financial management which includes planning, budgeting, implementation, administration, reporting, accountability, and supervision is an important element in supporting the implementation of good governance. Given the importance of the regional financial position, its management must be carried out in an orderly manner, obeying the laws and regulations, efficient, economical, effective, transparent, and accountable to stakeholders. Based on this, as for supporting this, various regulations have been set by local governments as guidelines or guidelines in financial management, both in the form of Regional Regulations, Regent Regulations and Regent Decrees. Meanwhile, related to regional financial management policies, it will be reflected in the APBD every year which will be explained in detail in the form of a recapitulation of the APBD for the Fiscal Year which contains policies in the fields of income, expenditure and financing.

The targets and priorities of the North Labuhanbatu Regency Government are stated in the memorandum of agreement between the North Labuhanbatu Regency Government and the North Labuhanbatu Regency Regional People's Representative Council (DPRD) regarding the General Policy for Amendment to the Regional Budget (KUPA) of North Labuhanbatu Regency in 2020 and further elaborated in the Priority and Temporary Budget Ceiling (PPAS) Changes to the APBD that are

spread across all work units within the North Labuhanbatu Regency Government, as a follow-up to the vision and mission that has been set for each work unit in the 2020 Fiscal Year.

Based on this, to achieve the performance targets of the North Labuhanbatu Regency Government as stated in the vision and mission of North Labuhanbatu Regency, several development priorities are set as follows:

1. Equitable Infrastructure Development
2. Improving the Quality of Education and Health
3. Improving Government Services
4. Realizing Economic Growth
5. Increasing Innovation and Regional Leading Potential.

In order to achieve priority programs to encourage the achievement of the established Vision and Mission, the North Labuhanbatu Regency Government accommodates 151 Programs and 734 Activities carried out by existing Regional Work Units (SKPD). Regional financial management is reflected in the Regional Revenue and Expenditure Budget (APBD). APBD is the annual plan of the regional government that describes all the rights and obligations of the region in the context of administering regional government which can be valued in money, including all forms of wealth related to the rights and obligations of the region within a period of one year.

Based on the Interpretation of the Statement of Governmental Accounting Standards (IPSAP) Number 02 concerning Revenue Recognition received in the State/Regional General Treasury Account which explains the scope of the rules in Paragraph 21 of the Statement of Government Accounting Standards (PSAP) Number 02 concerning the Cash-Based Budget Realization Report in Appendix I of the Regulation Government (PP) Number 71 of 2010 concerning Government Accounting Standards, the North Labuhanbatu Regency Government applies cash-based budgeting. This means that the figures that have been set in the APBD are not only revenues and expenditures that go through the regional treasury mechanism, but also include revenues and expenditures that do not go through the regional treasury.

Based on this, the duties, principal and functions of the Regional Financial and Asset Management Agency, among others:

1. Formulation of technical policies in the field of financial management and regional assets in accordance with the strategic plan that has been determined by the regional government.
2. Providing support for planning, fostering and controlling technical policies in the field of financial management and regional assets.
3. Organizing affairs in the field of financial management and regional assets.
4. Guidance and coordination in the context of implementing regional financial and asset management tasks.
5. Development of Functional Position Groups (f) Implementation of other tasks assigned by the Regent in accordance with the field of duties and functions.

4. DISCUSSION

Constraints or Obstacles in the Management of Regional Financial Administration in North Labuhan Batu Regency

Constraints or obstacles in the regional financial management of North Labuhanbatu Regency, among others:

1. There is a very rapid change in legislation without being followed by socialization.
2. Limited understanding of the apparatus on the technical aspects of budget preparation and allocation of funds, especially in determining spending priorities, with reference to the principle of performance-based budgeting.
3. The need for continuous structuring related to the administrative system, mechanism for regional taxation/levies procedures that have accommodated various new provisions that apply.
4. There are still basic data of taxes and levies that are not accurate so that it affects the data of taxpayers and levies.

Based on this, the inhibiting factors and supporting factors for the Regional Financial and Asset Management Agency in managing land and building assets, among others:

1. Inhibiting factors, namely:
 - a. Lack of coordination between SKPD and BPKAD will cause problems. This is because the BPKAD as the coordinator must continue to monitor the regional asset management process.
 - b. Insufficient data obtained by BPKAD can hinder the carrying out of an inventory of the regional asset management process.
 - c. Funding that is not paid much attention by the Regional Government to BPKAD in terms of managing regional assets is an inhibiting factor even though the important point in government to get an Unqualified Opinion (WTP) is in the asset sector as a whole. Moreover, with good asset management, it will increase and affect Regional Original Income (PAD).
2. Supporting Factors, namely:
 - a. The seriousness of the local government, SKPD and user SKPD is quite good in managing regional assets.
 - b. The use of Software in Regional Asset Management is one of the supporting factors. Due to the ease with which the inventory process is carried out, however, updates on the software used still need to be improved.

The existing resources at BPKAD, especially in the regional asset section, are more than adequate, coupled with the educational level of the majority of which have bachelor's degrees. However, the quality is further improved because reliable human resources are needed in managing regional assets and regional assets have a major impact on local revenue in North Penajam Paser Regency.

5. CONCLUSION

The implementation of local government accountability for the management of regional financial administration includes the process of managing, administering, providing and using money in every cooperative effort of a group of people to achieve a goal. This process consists of the implementation of the functions of budgeting, bookkeeping, and auditing or operationally if coupled with the regions, regional financial management includes the preparation, determination, implementation, supervision, and calculation of regional revenue and expenditure budgets.

The implementation of a regional decentralization system in the management of regional financial administration in North Labuhanbatu Regency is realized by the

government forming an agency to facilitate the implementation of the regional autonomy system and co-administration tasks so that they can be carried out properly. The government established an agency called the Regional Financial and Asset Management Agency (BPKAD). BPKAD helps achieve priority programs to encourage the achievement of the Vision and Mission that has been set by the North Labuhanbatu Regency Government, which accommodates 151 Programs and 734 Activities carried out by Regional Work Units (SKPD).

Obstacles or obstacles in the management of the regional financial administration of North Labuhan Batu Regency, among others, the very rapid changes in legislation without being followed by socialization, the limited understanding of the apparatus on the technical preparation of the budget and the allocation of funds, especially in determining spending priorities, with reference to budget principles. performance-based, as well as the need for continuous structuring related to the administrative system, mechanism for regional taxation/levies procedures that have accommodated various new regulations that apply.

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