

LEGAL POLITICAL ANALYSIS IN THE STATE BUDGET (STATE ACCOUNTABILITY)

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ABSTRACT

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Accountability is still a major issue in the public sector in Indonesia. Lack of responsibility is very visible, and over time, it has become the dominant aspect of organizational culture, especially in budget management. This research aims to review the Political Analysis of Law in the State Budget (State Accountability). The research method used in this study is qualitative with the literature review. The results show that inherently, politicians are vulnerable to taking advantage of the government's position to enrich themselves, their colleagues and their relationships. Therefore, to maximize the budget so that it is right on target, on time, and with the right quality, it is necessary to supervise the Financial Supervisory Agency (*BPK*), which has an important role in carrying out audits of the management and state financial responsibility.

INTRODUCTION

State financial management is one of the functions of the Council of People's Representatives (*DPR*) contained in Article 20A paragraph (1) of the Law. The 1945 Constitution includes the functions of legislation, supervision and budgeting. The *DPR* budget is closely related to the policy draft process in the form of work programs, government and development to achieve the country's goals as regulated in the 1945 Constitution. Therefore, implementing the *DPR's* budget function must begin with formulating various policies contained in the Regulations and Existing legislation, both in development programs and government work.

In addition, the preparation of development programs and the government can also build on empirical needs found in the field, which are then built into a validated work program in the form of a law that binds citizens to exist laws. In addition, regulations must be compiled based on empirical needs to ensure a legally binding product law (Asshiddiqie, 2011).

In every institution that organizes activities related to many people's lives, Accountability is necessary to disclose and provide answers to all questions related to the stages of all decisions and processes taken, as well as accountability for results and performance. Typically, in order to obtain a service from the government bureaucracy, a number of processes must be accomplished, including trips to many offices, waiting in line, making various fees, etc (Fredriksson, 2014). Government accountability is often measured by comparing planning and implementation (Harnovinsah, Al-Hakim, Erlina, & Muda, 2020). Regarding transparency, the file containing the budget must be open and easily accessible to the wide community. This means residents, civil society institutions, stakeholders other interests must be able to open access to budget reports complete and not late (OECD, 2016).

Accountability is still a major issue in the public sector in Indonesia. In terms of the use of authority and management of the public sector, as a state develops, the issue of good

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governance remains a fundamental concern. A culture of corruption has become so ingrained in government bureaucracies in many developing countries, which is defined by the scarcity of resources. In that atmosphere, the lack of responsibility is very visible, and over a while, it becomes the dominant aspect of organizational culture (Surianti & Dalimunthe, 2015).

METHOD

The method used in this article is a qualitative method with the following types: literature review or what is known as a literature review. Literature review that relevance is very important to study all disciplines. This is because researchers can start by describing previous research to map the results of research studies (Snyder, 2019). This research was conducted by analyzing five manuscripts published in peer-reviewed journals between 2018-2021 regarding the Analysis of Political Law and State Accountability. Furthermore, the articles in these journals were carried out with descriptive analysis for data processing to obtain a coherent and systematic understanding. Thus, referring to the urgency and relevance of the issues that have been presented, this research was conducted to analyze more deeply related to Internal Legal Politics and State Budget (State Accountability).

RESULTS AND DISCUSSION

This study analyzes five scientific journal articles published between 2018-2021 regarding Legal Political Analysis and Accountability Country. The following are the results of a literature review that has been carried out.

First, scientific articles were researched by Mukti (2018) in the Faculty Journal UMI Makassar Law with the title "Legal Politics of Formation of Regional Regulations" Concerning the Regional Revenue and Expenditure Budget". This research analyzes the Legal Politics of the Political Establishment of Regional Regulations concerning the Regional Budget. Initially, the formulation of regional regulations consisted of policy areas expected to be implemented to achieve prosperity. Provisions regarding the formation of regional budget regulations in development have changed for the better.

The development of legal politics regarding regional regulations on regional revenue (*APBD*) is very important if regional budget regulations are consistent with the nature of regulatory developments according to the distribution system, the legal level in Indonesia, and formation and substantive. Principles and legal principles developed through the establishment of local regulations. The legal policy to form regional regulations on *APBD* can be ideal if the regional regulations related to the *APBD* are consistent with the nature of the formation of regional regulations and the hierarchy of applicable laws and regulations. Indonesia is consistent with important and substantive principles of laws and regulations and has been prepared through the stages of formulating regional regulations.

Second, the article researched by Ramadhani and Setiawan (2019) with the title "The Influence of Regulation, Budget Politics, Budget Planning, Human Resources And the Procurement of Goods/ Services on the Absorption of the Expenditure Budget on Regional Apparatus Organizations (*OPD*) West Sumatra Province" in the Journal of Accounting Exploration. Empirically, this study aims to demonstrate the influence of regulation, fiscal policy, budgeting, human resources and procurement of goods/services on fiscal absorption. This research is included in causative research by determining that The research population is 39 Provincial Regional Apparatus Organizations (*OPD*) in West Sumatra. The sample in this study used the total sampling method.

While the type of data used in this study is primary and secondary, the data collection technique used a questionnaire consisting of 4 respondents in each *OPD* so that the total

questionnaire was distributed to as many as 156. The method of analysis used is multiple regression analysis using the SPSS version 25.00 program. Based on the analysis results, it is proven that regulation, budget planning and purchasing of goods/services significantly positively affect budget absorption.

However, budget politics and human resources do not affect the power to absorb the budget. To encourage budget violators, patterns of organization transparency must be established (Syarifuddin, 2015). In addition, the budget is used to identify priorities and the financial needs of these priorities. In the public sector, a budget is a political tool such as the manifestation of organizational commitments and legislative agreements on the use of community budgets for several mutually agreed activities, which can indirectly slow down the time of work program activities. This matter proves that fiscal policy has a positive effect on fiscal capacity absorption. If political needs are met, the capacity of fiscal absorption will be easier to achieve because every budget proposed by the government is in line with priorities agreed upon and approved by the government.

Third, research was conducted by Juanda (2021) with the title "Anomalies" Education Budget in Setting and Practice" in the Dharmasisya Journal. The quality of education is an important factor in determining resources. Humans as an important modality in the development of the country. At the opening Of the 1945 Constitution, it is stated that the Indonesian state has one of the goals in the nation's intellectual life. Therefore, the government is responsible for ensuring that all citizens of Indonesia have a high quality of education.

The mandate of the Constitution requires the government to place 20% of the total budget (*APBN*) to realize the quality of national education that tall. However, the results were not as expected, and complaints arose. As a developing country, Indonesia is trying to catch up with the score PISA averages of OECD member countries. Then there is equal distribution of education in Indonesia, such as inadequate educational facilities and infrastructure. In addition, there are still obstacles to the risk of corruption and differences of opinion in each area.

Thus, it is necessary to conduct a more in-depth study and measurable, such as there are still different perceptions at the level of implementation and regulations, including the determination of program content and the results to be achieved. Furthermore, the un optimal development of facilities and infrastructure impacts the increasing number of corruption which is still often a shadow of the use of the state budget, especially in the education budget. Therefore, comprehensive supervision from all parties needs to be considered.

Fourth, in the Journal of Financial Accounting Studies written by Putra (2016) with the title "Analysis of the Effect of Regional Financial Management, Accountability" And Transparency of Government Financial Performance,". The purpose of this research is to see the impact of regional financial management, accountability, and transparency on the financial performance of the North Sumatra Provincial Government, either partially or simultaneously. The associative/correlation approach is used in this research. The sample comprises 68 budget users/budget user authority and Ministry of Finance officials, and the population is 34 government entities under the North Sumatra Provincial Government.

The data used were collected through the use of questionnaires and surveys. The data were examined using multiple linear regression for analytical analysis, validated with conventional assumptions. The study's results revealed that the management and accountability of regional finance partially have a good and significant effect on financial performance. In contrast, disclosure has a negative effect, however significant. Simultaneously, regional financial management, accountability, and transparency significantly impact the financial performance North Sumatra Provincial Government. Accountability, openness and performance Finance is an important aspect of regional financial management.

Fifth, the article was written by [Lestari, Bagia, and Jana \(2018\)](#) with the title "Influence" State Revenue and Expenditure Budget (*APBM*) Against Direct Expenditures Regency/ City Government" in the Journal of Management: Bisma. This research intended to find out more about the impact of:

- 1) profit-sharing funds, general allocation funds, and special allocation funds for expenditures directly.
- 2) Profit-sharing funds for direct expenditures.
- 3) General allocation fund on direct expenditure. Shopping, and
- 4) special allocation funds for direct expenditures.

A causal quantitative design was used in this study. The research Subject is a district/city of the Province of Bali, focusing on direct and State budgets. Quantitative data is the type of data analyzed in this study. Documentation is used to collect data, which is then examined using an analysis track. The results showed that:

- 1) profit-sharing funds, general allocation funds, and special allocation funds positively affect 0.713 (71.3%) direct expenditure.
- 2) Profit-sharing funds have a negative effect of -0.408 (-40.8%) on spending directly.
- 3) General allocation funds have a positive effect of 0.665 (66.5%) on spending direct, and
- 4) profit-sharing funds have a negative effect of -0.408 (-40.8%) on spending direct (-65.8 percent).

The budget function relates the tasks that need to be completed to the resources needed to complete them. Organizations can use the budget to set limits on expenses that are proportional to income, maintain balance, and avoid overspending. The budget in the public sector has a technical and political component that is strongly influenced by the economy, public opinion, various levels of government, interest groups, media, and politicians. The government sector closely relates to the community as payers of taxes and as a budget user of people's money ([Surianti & Dalimunthe, 2015](#)).

Budget absorption is greatly helped by legislation, budget planning, and purchasing goods and services. Budget and resource policies Human resources, on the other hand, do not affect budget absorption. The budget, a political instrument in the public sector as a form of executive commitment and legislative agreement on using public funds for agreed purposes, can indirectly slow down activities or programs ([Ramadhani & Setiawan, 2019](#)).

According to the Law on State Finance Number 17 of 2003. Plans the annual financial statements of the state government approved by the House of Representatives, known as the State Revenue and Expenditure Budget. It was drawn up to direct state expenditures and revenues so that there is a dynamic balance in the context of carrying out state activities to achieve the objectives of increasing output, increasing employment opportunities, and a considerable increase in output.

In line with [Nasution's \(2018\)](#) research entitled "Analysis of Influence" Regional Financial Management, Accountability and Transparency of Performance Government Finance,". It was found that partially management and responsibility for local finance have a positive and significant effect on financial performance. In contrast, transparency has a negative but significant effect on performance finance. At the same time, local financial management, accountability and transparency significantly affect financial performance. Therefore, dynamic balance is needed in the context of carrying out state activities to achieve the objective of increasing the output of budget management.

The State Revenue and Expenditure Budget as a series of planning, implementation (change), and realization (calculation) of a draft law must determine the planning through a meeting Plenary session chaired by the Chairman of the *DPR RI*. However, it cannot be denied

that politicians (in this case, the *DPR*) are inherently or innately vulnerable to exploiting government positions to enrich themselves, their colleagues, and their relationships with them (Hood, 1991). Therefore, it is necessary to supervise the agency and related institutions to maximize the budget to be a precise target, on time, and with the right quality. In this case, BPK has an important role in implementing the examination of the management and responsibility of state finances.

Furthermore, according to Mukti (2018) in the Journal of the Faculty of Law UMI Makassar, the formulation of legal politics regarding regional regulations on the *APBD* budget is said to be ideal if the regional budget is in line with and consistent with the nature of the formulation of regulations regions, and under the distribution system, the level of legislation in Indonesia, following the formation and substantive principles, legal principles, and developed through the establishment of local regulations. This also applies at the level of APBN management as a grand design in the preparation of the *APBD*, which is planning and implementation must also adhere to the principles of law and the applicable regulation.

CONCLUSION

Budget management responsibilities (budget accountability) in the public sector have a technical and political dimension that is strongly influenced by the economy, public opinion, different levels of government, interest groups, the press, and politicians. As the state government's annual financial plan, the preparation of the *APBN* must obtain the approval of the House of Representatives (*DPR*). However, it cannot be denied that politicians (in this case, the *DPR*) are inherently or innately vulnerable to exploiting government positions to enrich themselves, their colleagues, and their relationships. Thus, it is necessary to supervise the relevant agencies and institutions to maximize the budget to be right on target, on time, and of appropriate quality. In this regard, *BPK* is important in carrying out management audits and responsible for state finances.

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