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Juridical Analysis of Regional Financial and Asset Management: A Study at Regional Financial and Asset Management Agency Office in Riau Islands Province

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ABSTRACT: Regional Finance is an integrated component of the state financial system. The regions do not bear the cost of government administration because the central government annually distributes balancing funds to the regions due to the deconcentration, assistance, and decentralization principles that govern the division of tasks between the central and regional governments. The study's objective is to determine the best way to govern the legal administration of regional finance and assets at the regional financial and asset management agency office of the Riau Islands Province. The implementation of regional financial and asset management and the factors impede regional financial and asset management issues for solutions. The purpose of this study is to ascertain the legal framework for regional financial and asset management, to ascertain the implementation of the regional financial and asset management legal analysis, and to ascertain the factors that act as impediments to regional financial and asset management solutions. This study employs a descriptive methodology, obtaining primary data via field research utilizing a normative approach or legal research. The study's findings show that regional financial and asset management has been generally successful, but notably, there are still many field barriers of human resources in regional finance.

Keywords: Management, Finance, Regional Assets

I. INTRODUCTION

Regional Finance is an integrated component of the state financial system. The regions do not bear the financial burden of administering their government since the central government annually distributes balancing funds to the regions due to the deconcentration, assistance, and decentralization principles that govern the division of tasks between the central and regional governments. The center provides deconcentration funds to its apparatus in the regions to finance the administration of central affairs, and technical implementation must occur in the regions. The center provides regional governments with decentralization funding to help them finance and administer regional issues (Rosidin, 2017).

In order to enhance regional financial management capability, it is essential to have funding provided by the regions through the Regional Revenue and Expenditure Budget. According to Article 17 of Regional Regulation No. 19 of 2008, regional income and expenditures in funds, commodities, and services are budgeted in the Regional Revenue and Expenditure Budget. The revenue allocated in the Regional Revenue Expenditure Budget is the most reasonable estimate available for each source of revenue. The Regional Revenue and Expenditure Budget includes all regional revenues, expenditures, and financing on a gross basis. Regional revenue, expenditure, and financing budgeted in the Regional Revenue and Expenditure Budget must be consistent with applicable laws and regulations.

According to the Regional Regulation, regional financial management borne by the region through the Regional Revenue and Expenditure Budget must be managed orderly, by applicable laws and regulations, effectively and efficiently, transparently. In the community's interest, therefore, it becomes dominant in coloring the process of government administration in general and regional financial management in particular. Thus, for a regional financial management organization to successfully regulate and manage regional finances, it must control and manage these funds. As stated in Regional Regulation No. 19 of 2008 Article 5 paragraph (3), the Regional Head may delegate the Regional Head's authority over regional financial management to the Regional Financial Management Work Unit as the Regional Financial Management Officer. The Head of the Regional

Financial Management Work Unit is the authorized user of the regional budget/goods, and the regional financial management mentioned in paragraphs (3) and (4) is specified in a Regent's Decree, which is guided by rules and regulations.

Local government is fundamentally the same, namely a process of interaction between those who issue commands, in this instance, the government, and those who receive and carry out those commands, in this case, the community. The central government delegated general government authority to regional governments, which includes the ability to conduct any measures for the welfare of the people consistent with existing laws and regulations. A portion of the general government's responsibilities is progressively transferred to the regional government as regional household responsibilities, except for those of a national character and in the public interest at broad. It is necessary to grasp the concept of regional government in light of Law No. 32 of 2004 on Regional Government, namely that regional government is defined as the administration of government affairs by the Regional Government and the Regional People's Representative Council following the principle of autonomy and assistance tasks consistent with the concept of broad participation. The structure and principles of the Unitary State of the Republic of Indonesia, as defined in the Republic of Indonesia's 1945 Constitution.

The regional government is comprised of the Governor, Regent, or Mayor, and also regional apparatus. Thus, the role of local government is defined as everything done in the context of implementing regional autonomy as the right, authority, and obligation of local governments to regulate and manage their government affairs and the interests of local communities under statutory regulations. Additionally, an autonomous area is often known as a region, a legal community unit delimited by geographical borders. They are empowered to control and manage government activities and the local community's interests based on their initiatives following the Unitary State of the Republic of Indonesia system.

Additionally, local administrations are expected to perform decentralization, deconcentration, and support functions as the government's representatives in autonomous areas. Decentralization transfers planning, decision-making, and administrative authority from the central government to regional organizations, regional administration units, semi-autonomous regional governments, or non-governmental organizations (Nurcholis, 2017). Deconcentration, which entails the acceptance of the government's delegation of authority to the Governor as its representative and vertical agencies in specific areas for implementation; and Co-administration tasks, which entail carrying out all assignments from the government to regions and villages from the provincial government to districts/municipalities and villages as a whole.

The issue is how local governments may accept all delegated authority while responding to their demands and capacities. All government operations must constantly consider the central government's and regional governments' interests to accomplish all of these objectives. It is essential to have the same perspective on national and regional issues since they affect both parties. Government is primarily determined by three factors: the government apparatus, bureaucratic organization, and management procedures. If the operationalization of a policy is to run optimally and as intended, it is necessary to socialize and empower the government apparatus; thereby, administrative procedures and forms of bureaucratic organization are determined by the needs and objectives of the policies (Huda, 2015).

Thus, district/municipal administrations must play a role in operationalizing asset management strategies in districts/cities. The implementers' perceptions or understandings must be consistent with the policy's goals, objectives, and priorities. Thus, each implementer must first grasp perception properly since this is the first step towards motivating behavior.

The word "kybernology" refers to governance comprehensively or holistically. "kybernology" involves a detailed examination of the complexities of governance, both in terms of borders, philosophy, ethics, and methods. In order to begin this study opportunity, it is necessary to define the words government, state, politics, and state administration. These four words are significant because they are inextricably linked to authority, state organizations, organizations located inside the state's territory, and administrative procedures, all of which are associated with public policies. Additionally, it is shown via many academics' views that there is an actual legal distinction between the state and the government. The state is a physical entity, while the government is one of its organs.

Regional governments control and administer their government activities following the 1945 Constitution of the Republic of Indonesia's mandate of autonomy and assistance tasks aimed at speeding the achievement of community welfare. Through improvement, service, empowerment, community involvement,

and focusing on democracy, equality, justice, privilege, and the uniqueness of a region within the system on the Unitary State of the Republic of Indonesia, we can increase regional competitiveness.

Regional government administration's efficiency and effectiveness must be enhanced by paying more attention to the connection between government structures and regional governments, regional potential and diversity, and the possibilities and challenges of global competitiveness. Giving the regions the most outstanding possible authority also confers the rights and responsibilities to exercise regional autonomy within a unified structure of government administration.

Riau Islands Province is one of many local administrations undertaking financial management transfers to the regional level. The passage of Law No. 23 of 2014 empowers local governments to manage government monetary funds and set the direction of goals and objectives for budget usage.

Thus, Administration Regulation No. 18 of 2016 requires each Regency/City government to establish a new Work Procedure Organizational Structure. Each Regency/City Government will be required to continually simplify the linked Regional Apparatus Work Units and their associated qualities in the future. As with the Riau Islands Province, regions have transferred to regional financial management institutions; specifically, the Riau Islands Province separated two regional financial management institutions, the Regional Revenue Agency and the Regional Financial and Asset Management Agency, before the change of the two institutions. Regional Finance and Assets of the Riau Islands Province and modifications to the Riau Islands Province's two regional financial management organizations.

Another issue that researchers faced in managing regional finances in the Riau Islands Province was the inability of regional income to meet the expenses of regional expenditures, which grew year after year. However, regional income revenue is smaller and contributes a negligible amount to the Regional Revenue and Expenditure Budget. Thus, the poor regional original revenue accomplishment will affect the regional spending sector. Being a burden and subject to pressure from the Central Government will affect the future budget structure of the Riau Islands Regional Revenue and Expenditure Budget. It also affects assessing the work of key institutions, including the Regional Financial and Asset Management Agency and the Riau Islands Revenue Agency, which are charged with regulating and managing the region's finances.

On this basis, the following issue may be stated:

How are the Financial Management and Regional Assets Legally Structured?

How are Regional Financial and Asset Management being implemented?

What variables contribute to the development of impediments and solutions for regional financial and asset management?

This study aims to outline the issue as stated before.

1. To get acquainted with the legal structure of Regional Financial and Asset Management
2. To analyze the regional financial and asset management implementation
3. To ascertain the elements that contribute to the development of impediments or obstacles and Regional Financial and Asset Management Solutions

While the authors' study will benefit individuals personally, it is also anticipated to benefit other parties and produce good outcomes. Theoretically, this research's findings should help advance legal science, particularly criminal law, by clarifying the rules and regulations governing Financial Management and Regional Assets for the purposive of Increasing Regional Income.

In practice, this study should assist legislators and the Public Works Department in the following ways. Actors, as the findings of this research, illuminate the possibilities for an optimal regional financial and asset management structure in the future. Regional Financial and Asset Management Agency provides explanations and recommendations about the rules and regulations that should be implemented to Regional Financial and Asset Management due to the findings of this research.

Literature Review

The authors will confirm a grand theory based on Mochtar Kusumaatmadja's idea of Development Law (Idham, 2014). He believes that legislation is not an instrument for legal change but rather a means to an end. According to Mochtar Kusumaatmadja's Theory of Development Law, all emerging civilizations are always in a state of flux. The law's purpose is to guarantee that changes take place in a timely and orderly manner. The periodic modifications may be facilitated by legislative rules, judicial judgments, or a mix of the two. A good

law is enshrined in society's living law and corresponds to or reflects society's ideals. Normative theory underpins development law (Atmasasmita, 2015).

According to Mochtar, the purpose of law in society is to preserve order via legal certainty, and law as a social norm must be capable of regulating (assisting) the process of social change. Around 2002, Indonesia adopted what is known as progressive legislation. This progressive legal theory was advanced by Rahardjo (2015).

According to progressive law, the law is an institution that exists to ensure that people live fair, wealthy, and happy lives. Additionally, this phrase represents a legal goal that must be achieved. As a result, the law is a self-reinforcing process (Rahardjo, 2015). Law is constantly evolving (law as a process, law in the making)

In summary, Progressive Legal Theory is based on behavioral systems. The authors also use the Integrative Legal Theory as a Grand Theory, which evolved from Romli Atmasasmita's attempt to reconstruct the ideas of Mochtar and Satjipto. Using the perspectives of Development Law Theory and Progressive Legal Theory, Romli Atmasasmita determined that if the law is a system of norms according to Mochtar and a system of behavior according to Satjipto, Romli concludes that law may and should also be understood as a system of values. Concerning Integrative Legal Theory, Talcott Parsons asserts that in order for the legal system to function effectively as an integrator, four (4) issues must be resolved first, namely: legitimacy, which serves as the foundation for rule compliance; interpretation, which entails the issue of determining the subject's rights and obligations via the proclivity; and enforcement, which entails the issue of enforcing the rules (Sunggono, 2016). From Parsons' vantage point, it seems as if the efficacy of the legal system's integrative role in Indonesia continues to face challenges in terms of legitimacy, interpretation, sanctions, and jurisdiction.

As a middle theory, Lawrence M. Friedman's Legal System Theory is utilized, which states that the efficiency and success of law enforcement are contingent on three components of the legal system: the legal system's structure, the legal system's content, and legal culture (Idham, 2014). The legal structure is concerned with law enforcement agents, legal content is concerned with legislative instruments, and legal culture is concerned with the living law that society adopts. The legal system's structure is composed of the following components: the number and size of courts, their jurisdiction, including the kinds of cases they are allowed to hear, and the processes for resolving disputes among courts. Additionally, the structure refers to how the legislative is structured, what the president can and cannot do, and how the policies are applied. As a result, the legal structure is composed of existing legal institutions and is designed to carry out the provisions of existing legal instruments.

The authors utilized applied theory to analyze Philippe Nonet and Phillip Zelnick's Responsive Legal Theory (Idham, 2014). Responsive law is legislation directed toward the law's objectives via collaboration between the ideals of law and the (theological) objectives that seem to be the requirements of society in the contemporary environment. Responsive legislation creates a place for the incorporation of social realities as a result of societal developments. This need has been the fundamental topic of all specialists who subscribe to the functional, pragmatic, and purposeful spirit (objective-oriented), including Roscoe Pound, legal realists, and current critics. Before discussing responsive legal thought, Nonet and Zelnick distinguish three primary classifications of law in society: law as a tool of repressive power (repressive law), the law as a distinct institution capable of taming repression and safeguarding its integrity (autonomous law), and law as a facilitator of diverse responses to social needs and aspirations (responsive law) (Idham, 2014). According to Nonet and Zelnick, Responsive law is an effort to bridge the legal and social sciences.

II. JURIDICAL ANALYSIS

The analysis summarizes a significant amount of input data and then groups or separates the relevant components and pieces to connect the gathered data to solve the issue. An analysis is an effort to systematically characterize patterns in data in order for the analysis findings to be examined, translated, and given significance (Surayin, 2016). While juridical is recognized by law founded on law, it is affected by the violation. Juridical is a rule deemed law, or whose validity is justified in the eyes of the law, whether in the form of rules, habits, ethics, or even morals that constitute the foundation of the evaluation.

In this research, the authors define juridical analysis as an activity that entails identifying and dissecting the components of an issue for further examination and then relating them to the law, legal regulations, and relevant legal standards as a means of resolving the problem. A juridical analysis compiles pertinent laws and other evidence to arrive at solutions or resolutions to issues (Nasution, B.J., 2016). The legal analysis activity seeks to instill a mentality for problem resolution via the lens of the law, particularly regional financial and asset management problems.

III. REGIONAL FINANCIAL MANAGEMENT

Regional financial management is a broad term that encompasses the planning, execution, administration, reporting, and responsibility for regional finances and assets. This regional financial management is a reflection of the regional autonomy system's implementation. The delegation of authority from the central government to regional governments offers flexibility in managing regional budgets under this regional autonomy system. Regional finances must be handled in an orderly fashion, following applicable rules and regulations, and in a manner that is effective, efficient, transparent, and valuable to the community. It becomes very influential in coloring the process of government administration in general and regional financial management in particular. Regional autonomy should ideally decrease reliance on the central government; regions should become more self-sufficient, as shown by the growing regional revenue sources in terms of regional funding.

The primary features that demonstrate autonomous regions' ability to be self-sufficient are their regional financial capacities and the necessary optimization of regional asset management resources. According to Mardiasmo (2015), regional autonomy has three primary missions: improving the quality and quantity of public services and public welfare, improving the efficiency and effectiveness of regional resource management, and empowering and creating space for public participation in the development process.

Although local governments have traditionally been responsible for managing regional finances, the demands of the government and the community are growing year after year, necessitating more attention from them today. Because of this, the quantity of funds required for regional expenditures continues to grow every year. The quantity of spending is also determined by regional revenue; expenses spent to fund local expenditures are divided into two categories depending on the kind of expenditure, indirect and direct spending. When it comes to planned expenditures, indirect expense categories include costs that are not directly linked to the execution of programs or activities. A planned expense directly linked to implementing programs and activities is classified as a direct expenditure group. Also included is a division of indirect expenditures into categories based on expenditure: personnel expense, flower purchases, subsidy expenditure, grant expenditure, social assistance expenditure, revenue sharing expenditure, financial aid, and unexpected expense.

IV. REGIONAL ASSETS

As a result of past events, regional assets are economic resources controlled and owned by the government. Future economic and social benefits are expected to be derived, both by the government and the community. Regional assets can be measured in units of the fund and include sources of income, non-financial resources required to provide services to the general public, and resources derived from natural resources. Permendagri No. 17 of 2007 specifies that the management of regional goods is a series of activities and actions directed at the region, including planning, needs, and budgeting; procurement; receipt, storage, and distribution of use; administration; utilization; security and maintenance; assessment; elimination; transfer; guidance; supervision; control; financing; and claim.

Following the understanding of the concept of asset management, the next stage that must be understood is the fundamental principles of management. In order to facilitate efficient and effective administration of regional assets while also increasing openness in regional asset management regulations, this case is being developed. Proper planning, efficient and successful implementation/utilization, and monitoring are the three fundamental elements to consider.

Asset needs for local governments are highly encouraged to be identified, or plans for asset requirements to be identified to be used as a reference in the purchase of regional assets. The new local government will submit the procurement budget based on the plan that has already been developed (Syakrani & Syahriani, 2016). A situation such as this necessitates the participation of the community, particularly members of the regional people's representative council, in terms of participating in monitoring (monitoring), as well as when it comes to the procurement of goods or regional assets, which must be done through a mandatory competitive tendering contract system. This issue is being handled thereby that the local government and the community are not negatively affected.

In addition to the community, relevant regional apparatuses must be more firm and careful in their supervision of the planning process to acquire regional wealth resources. Planning also involves considering assets that have not yet been used or are still in the form of prospective investments. While putting up a proper plan, things to consider include looking at the region's state in the past, identifying assets required for the present, and anticipating asset requirements for the foreseeable future. Regional governments must establish minimum wealth criteria that all areas must achieve to provide the level of service coverage that the community requires.

Consequently, it is essential to conduct strategic planning to manage regional assets at all levels of time: short-term, medium-term, and long-term. In addition, it is necessary to establish performance indicators for the management of regional wealth. In evaluating local governments' effectiveness in managing regional

wealth and advising local governments on how to prevent harmful excesses, several performance metrics are critical.

The completion of a plan and the appropriate execution is considered; the next step is the execution or implementation. In order to manage regional assets held by the government, its implementation must prioritize and pay attention to concepts such as efficiency, effectiveness, openness, and accountability (Soekarwo, 2015). As part of this process, the community and the Regional House of Representatives must play an essential role in monitoring the use of regional assets to ensure that they are not being abused.

Distribution, security, and maintenance are all part of the management process. The establishment of a professional regional wealth management unit is thus required to avoid any duplication of responsibilities and powers in the administration of regional assets. Protecting regional assets must be done correctly, both physically and via the use of an internal control system and other means. Some issues must be considered by the local government, including the need to budget for operation and maintenance expenses for each regional asset owned. It is since, in many cases, operating and maintenance costs are not related to capital expenses.

Capital expenditures should be linked to operating and maintenance costs, where these expenses are commitment costs that must be met for the project to be completed. Other expenses, such as loss insurance costs, should have been considered in addition to the operating and maintenance costs. The administration of regional assets or assets must be by the concept of openness and accountability to the general public. Accountability for probity and legality, process accountability, and policies accountability are the three concepts that guide our work.

V. RESEARCH METHODS

The research method comprises two terms, notably the words method and research, which are used together. The term "method" derives from the Greek word "methodos," which translates as "way" or "path." It is a scientific activity associated with a systematic manner of working to comprehend a topic or object of study and in an attempt to come up with answers that can be scientifically justified and include the validity of those answers (Ruslan, 2016).

In light of the above, the following techniques are used in this investigation:

Specifications for the investigation

In order to follow up on the findings of this study, the authors use empirical or sociological legal research techniques, respectively. It is based on primary data/basic data, i.e., information acquired directly from community members as the initial source via field study, which is to conduct this investigation. Primary data was gathered via field research methods such as observation, interviews, and the distribution of questionnaires, among other things. For example, research on the efficiency of the present legislation or study on legal identity may be carried out in the context of sociological in legal research. Primary legal research cannot be conducted independently from normative legal research since it is intertwined. Normative legal research is sometimes known as library research or document study since it is mainly based on secondary material obtained from libraries. When doing normative research, secondary data as sources/information materials may be primary legal resources, secondary legal materials, and tertiary legal materials, among other types of materials.

A theoretical foundation in the form of views or manuscripts of experts or other authorized parties is acquired via library research, and information in the form of formal provisions and data is collected through the use of existing official documents. It is possible to classify secondary data in the area of law into the following categories:

(1) Among the primary legal materials are the Pancasila fundamental norms, the 1945 Constitution of the Republic of Indonesia, Law No. 9 of 2015 amendments to Law No. 23 of 2014 concerning Regional Government, and Law No. 32 of 2004 concerning financial balances between the central government and the regional governments.

(2) It is important to note that secondary legal resources are closely linked to primary legal materials, and they may aid in the analysis and comprehension of primary legal information found in dictionaries, literary books, articles, and the internet.

(3) In general, tertiary legal resources, also known as supporting legal materials, comprise items that serve as a guide for primary legal materials and secondary legal materials (Soekanto & Mamuji., 2017).

Population and Sample

The authors performed this study in a normative manner, that is, by reviewing laws and other rules, and the research was carried out at the Office of the Regional Financial and Asset Management Agency of the Riau Islands Province, as indicated by the research site. The participants in this study are members of the Regional Asset Management and Finance Staff. Meanwhile, the authors employ purposive selection to choose the sample for this research rather than a probability sampling method or a non-random selecting technique. The method used to collect this sample is determined by the reason for which it is being collected. This method is often used

due to the constraints of time, effort, and expense, making it impossible to collect a large number of samples because the samples are collected from a distance.

Techniques for data collection and data collection tools

In this research, the authors gather information via the use of interview methods. In an open interview, direct questions and responses are conducted based on a list of questions created before and refined throughout the interview. Ahead of this research, the authors have spoken with the Director of Regional Assets and Management at Riau Islands Province.

Furthermore, the authors utilized secondary data as their primary source of information. All secondary data is gathered via data collecting methods such as searching for documents in a library's collection. Library research gathers information from library resources such as journals, books, and articles published by scholars. The findings of interviews and library materials are re-examined to ensure that they are complete and accurate. Then a data management process is performed out, which involves combining the data and categorizing it so that it is simple to conduct data analysis on the information acquired and collected.

VI. DATA ANALYSIS

The stage of data analysis is considered as the key in every research project. Data analysis is also a step in identifying the origins of issues and the solutions to research challenges (Soekanto, 2008). It is possible to do qualitative or quantitative data analysis, depending on the situation. Qualitative analysis involves collecting descriptive data, such as words and images, from sources such as interview transcripts, field notes, photographs, videotapes, personal papers, and other sources. Encoding, numbers, measurements, and operational variables are all part of the quantitative analysis process. In light of this study, the data analysis method that the authors employ as law faculty students is qualitative analysis. It conducts research based on facts in implementing laws rather than statistical data rather than quantitative analysis. The qualitative data analysis method evaluated the information gathered via a literature study (legal research) and field investigations. Obtaining correct data to find, prove, and create knowledge to comprehend, solve, and predict the issue in question from raw data is a scientific technique with high accuracy and precision (Manab, 2015).

The authors use a deductive (generic) to an inductive (particular) approach to making decisions based on the findings of this research. This method is used to complete the normative system collected and structured through the efforts of data collecting and inventory (Sunggono, 2016).

VII. DISCUSSION & CONCLUSION

The following are the findings reached by the authors based on the description provided above:

Legal arrangements for Financial Management and Regional Assets are contained in several laws and regulations, namely Law no. 9 of 2015 amendments to Law No. 23 of 2014 concerning Regional Government and Law no. 32 of 2004 concerning Financial Balance between the Central Government and Regional Governments, Law Number 17 of 2003 concerning State Finances, Law Number 1 of 2004 concerning State Treasury, Government Regulation Number 58 of 2005 concerning Regional Financial Management, Government Regulation Number 27 of 2014 concerning Management of State Property, Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management, Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for Management of Regional Property, the structure of the primary duties and functions of Financial and Regional Asset Management in Tanjungpinang City.

Although the implementation of Regional Financial and Asset Management has progressed as expected, there are still some challenges to overcome on the ground. Region-wide property management officials who are part of the government are given limitations, including those who manage, use, or administer regional property. This case is done to ensure the smooth running of the main tasks and functions, as referred to in the functional principle and the principle of legal certainty, and to organize a government organization that is efficient, effective, and transparent.

While the problem to solve in the field at Regional Financial and Asset Management is human resources at the Tanjung Pinang City Regional Financial and Asset Management Agency. Human resources are sufficient in quantity, but not yet for the quality of its human resources and coordination in managing regional finances and assets; good management is essential.

Suggestions

The following recommendations are derived from the findings stated above:

There should be a single piece of legislation that governs the legal structure of Regional Financial and Asset Management. Regional Financial Management Work Unit's Accountability Report must highlight the importance of law enforcement in its findings and recommendations.

Regional Financial and Asset Management is being implemented, and the Regional Financial and Asset Management Agency is expected to be sensitive in carrying out its responsibilities as regional financial managers, particularly in the preparation of regional financial accountability reports.

Constraints/barriers as solutions for regional financial and asset management are discussed in this paper. It is suggested that everyone in the OPDs get some socialization and training from the Regional Financial and Asset Management Agency. OPDs that have not completed their reports are required to work with the Regional Financial and Asset Management Agency to ensure that the financial report is appropriately prepared and maintained.

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