

## **STRENGTHENING THE BUDGET FUNCTION OF THE PIDIE REGENCY OF PEOPLE'S REPRESENTATIVE COUNCIL ON THE IMPLEMENTATION OF THE REGIONAL INCOME AND EXPENDITURE BUDGET (APBK) IN THE REGIONAL AUTONOMY SYSTEM**

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### **ABSTRACT**

According to Article 20A paragraph (1) of the 1945 Constitution of the Unitary State of the Republic of Indonesia contains the functions of the House of Representatives, namely the legislative function, budget function and supervisory function, however, the Republic of Indonesia gives rights, authorities and obligations to each Regional Government to regulate and manage the affairs of the Republic of Indonesia. government according to the principle of regional autonomy, including in terms of budgeting, in the preparation of the Pidie Regency budget there are still often delays, so this study wants to examine the implementation of the budget function at the Pidie Regency House of Representatives (DPRK) in the determination and preparation of the Pidie Regency budget. This research approach is a qualitative research. That is by collecting the main research data through interviews and direct observation. The results of the study illustrate that (1) the budgeting process, the Regency Revenue and Expenditure Budget must be determined based on the main priorities of the government's interests (2) The obstacles in budgeting at the Pidie DPRK are influenced by problems from the quality of human resources including experience, mastery of responsibilities, and educational background of members of the Pidie DPRK (3) Efforts are made to implement the budget function in the Pidie DPRK in accordance with the principles of the Regional government to increase human resources in the Pidie DPRK and Pidie Regency Government, the increase can be done by providing seminars, training, training , comparative studies, and also collaboration with universities. Suggestions In order to strengthen the badgeting role of the Pidie DPRK, it is hoped that the Pidie Regency DPRK will continue to strengthen human resources through various activities to strengthen the capacity of council members and institutions so that the budget preparation process can run according to the framework of regional autonomy.

**Keywords:** *Budget Function, Pidie DPRK, Regional Autonomy***InTRODUCTION**

Indonesia is a country based on law (rechtsstaat). The 1945 Constitution of the Republic of Indonesia is the State constitution which is considered as the constitutional foundation of the Indonesian nation which is the basis for every statutory regulation under it. The Indonesian government system and the elements of state administrators contained in it such as the Executive, Legislative and Judiciary. These three elements have their respective functions and authorities that synergize with each other in implementing government in Indonesia.

What Mountesque put forward is the Trias Politica concept that the administration of government is divided into 3 (three) namely Legislative, Executive and Judicial. This is applied at the central and local government levels. The separation of the three functions of power is intended so that the administration of government aimed at the welfare of the people can be realized properly (Megawati, 2018:54).

According to Article 20A paragraph (1) of the 1945 Constitution of the Unitary State of the Republic of Indonesia contains the functions of the House of Representatives, namely the legislative function, budget function and supervisory function, however, the Republic of Indonesia gives rights, authorities and obligations to each Regional Government to regulate and manage affairs. government according to the principle of regional autonomy and assistance tasks, is directed at accelerating the realization of community welfare through improving services, empowerment and community participation, as well as increasing regional competitiveness by taking into account the principles of democracy, equity, justice, privileges, and the peculiarities of a region within the system of the Unitary State of the Republic of Indonesia (H.A.W.Widjaja, 2005:37). The Regional Government receives the delegation of government authority from the center, which includes the authority to take every action for the benefit of the people based on the applicable legislation (Sri Soemantri, 1981:51).

Law Number 9 of 2015 The second amendment to Law 23 of 2014 concerning Regional Government places the Governor and DPRD as the organizers of the Regional Government. The governor (executive) and DPRD (legislative) are the same, it's just that the difference is their function, authority, duties, and obligations. Based on Article 149 paragraph (1) letters a, b, and c of Law Number 23 of 2014 concerning Regional Government, it is stated that DPRD has the following functions: a. Establishment of abbreviated regional regulations (Perda); b. Budget; and c. Supervision.

The budget function as referred to in Article 149 paragraph (1) letter b is realized in the form of discussion for mutual approval of the Draft Regency/Municipal Regional Regulation concerning the Regional Budget proposed by the regent/mayor. In Article 150 paragraph (2) of Law Number 23 of 2014 concerning regional government, it is implemented by:

- a. discusses the abbreviated General Budget Policy (KUA) and the abbreviated temporary Budget Ceiling Priority (PPAS) compiled by the regent/mayor based on the Regional Government Work Plan abbreviated as RKPD;
- b. discuss the draft Regency/City Regional Regulation on Regency/Municipal APBD;
- c. discuss the draft Regency/City Regional Regulation on changes to the Regency/Municipal APBD; and
- d. discuss the draft Regency/City Regional Regulation on accountability for the implementation of the Regency/Municipal APBD.

Sanctions for delays in determining the APBD because the regional head submits the APBD draft to the DPRD as stipulated in Article 106 paragraphs (3) and (4) of Government Regulation Number 12 of 2019 concerning Regional Financial Management which reads:

(3) The DPRD and the Regional Head who do not agree with the draft Regional Regulation on APBD within 1 (one) month prior to the start of the fiscal year each year as referred to in paragraph (1) shall be subject to administrative sanctions in accordance with the provisions of the legislation. (4) In the case of delays in determining APBD because the Regional Head is late in submitting the draft Regional Regulation on APBD to DPRD from the schedule as referred to in Article 104 section (1), the sanctions as referred to in section (3) cannot be imposed on DPRD members.

Aceh Province, as a province that has special autonomy rights in Indonesia through the implementation of Law Number 11 of 2006 concerning the Government of Aceh, has a governance system that is quite different from other regions, especially those that do not have special autonomy rights. In general, when viewed from the institutional elements, the DPRK is not too different from the DPRD in the non-special autonomous provinces in Indonesia. However, there are also fundamental differences between the DPRK and the DPRD, such as the legal output product produced by the DPRK called Qanun and the draft is called Draft Qanun (Raqan). In carrying out its functions, the DPRK oversees the implementation of Qanun, in contrast to the DPRD which oversees the implementation of Regional Regulations (Perda).

The DPRK is a representative institution of the Acehnese people who has the task of legislation, budgeting, and supervision. The DPRK and the Regional Government are working partners in making regional policies and regulations to implement regional autonomy so that the two institutions support each other. The regional revenue and expenditure budget (APBD) is a budget process in the public sector that should be a priority and a concern for local governments. Delays in determining the APBK if it continues will be pathologies of legislation that will continue to have implications for the inhibition of regional development. So that the local government and the DPRK try to overcome the effect of delays in discussions at the Budget Work Plan (RKA) level which will affect the delay in the determination and ratification of regional legislation. (Wulan Pri Handini, 2019:145).

Delays in the preparation of the APBK will be able to slow down the determination of the budget to be enacted into a regional regulation (Perda). The result of this delay is in the form of sanctions for delaying the distribution of balancing funds and even budget cuts. The District Revenue and Expenditure Budget (APBK) has a very important role in setting priorities for regional development planning. So due to delays in determining the APBK can have an impact on the implementation of regional development programs and activities being ineffective and inefficient. delay in determining the budget due to lack of commitment and competence regarding the APBK discussion process. As well as executives and legislatures who are less able to build harmonious partners due to the lack of public spaces both formally and informally.

The discussion of the Pidie APBK draft itself often has different perceptions between the local government and the DPRK. First, regarding their respective authorities when discussing the draft APBK and the differences in DPRK's internal perceptions. Second, the limited capacity of Human Resources (HR) and DPRK institutions in understanding regional budgeting processes and materials as well as DPRK contraventions. Third, differences in perception give rise to contradictions (closed contradictions) which are based on an attitude of distrust (Marno Wance dan Suranto, 2017:105)

### **Formulation of the problem**

1. Has the implementation of the Pidie DPRK Budget function been realized in accordance with regional autonomy?
2. What are the obstacles in the budget preparation process at the Pidie DPRK?
3. What are the efforts of the Pidie Regency DPRK in preparing the Pidie Regency Budget in accordance with the Regional Government Concept?

## **LITERATURE REVIEW**

### **1. Theory of the Welfare State Law**

The term *welfare state* is the state's responsibility for the welfare of its people. As defined in the *Encyclopedia Britannica*, the *welfare state* is a concept of government in playing a key role in maintaining and advancing the economic and social welfare of its citizens (Alfitri, 2012:454). The *welfare state* is part of the struggle of ideology and theory, especially those with a *left wing view*, such as Marxism, Socialism, and Social Democracy (Agus Riwanto, 2018:9).

The notion of the *welfare state* or the welfare state cannot be separated from the concept of *welfare itself*. The definition of *welfare* contains at least 4 meanings, namely, First as a condition of *well-being*, Second, as a social service, Third, as social benefits, Fourth as a planned process carried out by individuals, social

institutions, communities and government agencies to improve the quality of life through the provision of social services and social benefits (Edi Suharto, 2006)

The modern state is the personification of the legal order. This means that the state in all its activities is always based on law. The state in this context is commonly referred to as a state of law. In the development of thinking about the rule of law, there are two groups of rule of law, namely the formal state of law and the state of material law. This material law state is also known as the welfare state or welfare state. According to Jimly Asshiddiqie, the idea of a welfare state is the influence of the socialist ideology that developed in the 19th century, which was popular at that time as a symbol of resistance to the liberal capitalist colonialists (Soemardi, 2010:225).

From a legal perspective, Wilhelm Lunstedt argues:

*“Law is nothing but the very life of mankind in organized groups and the condition which make possible peaceful co-existence of masses of individuals and social groups and the cooperation for other ends than more existence and propagation.”*

That is, the law is nothing but the life of mankind in organized groups and conditions that allow for peaceful coexistence between groups of individuals and social groups and corporations for purposes other than more existence and propagation (Soemardi, 2010:225).

According to Wilhelm Lunstedt's understanding, it seems to illustrate that in order to achieve Social Welfare, the first thing to know is what drives people living in a certain level of civilization to achieve their goals. Lunstedt's opinion on social welfare is almost the same as Roscou Pound's opinion, however, he wants to emphasize that in fact the desire of most humans is to live and develop it properly.

The main key in the welfare state is the issue of guaranteeing the welfare of the people by the state. Regarding this, Jurgen Habermas argues that guaranteeing the welfare of all the people is the main thing for a modern state. Furthermore, according to Habermas, the guarantee of the welfare of all the people in question is embodied in the protection of the *risk of unemployment, accident, illness, old age, and death of the breadwinner must be covered largely through the welfare provisions of the state*. that is, the risk of unemployment, disease, old age, and occupational accidents/deaths must be covered mostly in the provisions of the welfare state) (Gianfranco Poggi, 1992:126).

Indonesia as one of the countries in the world that strives for public *welfare as stated* in the fourth paragraph of the Preamble to the 1945 Constitution of the Republic of Indonesia is a country that adheres to the concept of welfare. The main characteristic of this state is the emergence of the government's obligation to realize the general *welfare* of its citizens. In other words, the teachings of the welfare state are a concrete form of the transition of the principle of staatsonthouding, which limits the role of the state and government to interfere in the economic and social life of the community, to become staatsbemoeienis which requires the state and government to be active in the economic and social life of society, as a step to realize general welfare, in addition to maintaining order and security (rust en order) (S. F. Marbun, 2012:15-16).

The Unitary State of the Republic of Indonesia also adheres to the concept of the Welfare State. This was emphasized by the Pioneers of Independence and the Founders of the Unitary State of the Republic of Indonesia that the democratic state to be established was a “*Welfare State*” (*walvaarstaat*) not a “*Night Guard State*” (*nachtwachterstaat*). This conception of the Indonesian welfare state, Moh. Hatta used the term “*administrative state*”. The principle of *Welfare State* in the 1945 Constitution can be found in detail

in several articles, especially those relating to socio-economic aspects (Saafroedin Bahar and Nannie Hudawati, 1998:229).

Regarding welfare in the 1945 Constitution of the Republic of Indonesia, according to Jimly Asshidiqie, the Indonesian constitution can be called an economic constitution and even a social constitution as also seen in the constitutions of Russia, Bulgaria, Czechoslovakia, Albania, Italy, Belarus, Iran, Syria and Hungary. Furthermore, according to Jimly, as far as the style of content regulated in the 1945 Constitution is concerned, it appears to be influenced by the style of writing the constitution commonly found in socialist countries. (Jimly Asshiddiqie, 205:124).

## **2. Theory of Government Administration Based on Good Governance Principles**

Since embracing the concept of the *welfare state*, the government is placed as the party responsible for the general welfare of its people, in prospering the government is given the authority to intervene in all fields of community life, this intervention is not only regulated in laws and regulations but in certain circumstances can take action without relying on statutory regulations, but based on their own initiative through *Freies Ermessen*, which caused concern among the public. Because *Freies Ermessen* is an opportunity for conflicts of interest between the government and the people in the form of *onrechmatig*, *overheidsdaad*, *detournement de pouvoir*, and *willekeur*, namely forms of deviation from government actions that result in the deprivation of people's rights (Ridwan HR, 2014). However, on the one hand, the government's activity in seeking public welfare must always be based on the general principles of good governance (AAUPB).

According to Jimly Asshidiqie, in understanding the rule of law, all government activities must be based on valid and written laws and regulations. The written statutory regulations must first apply or precede administrative actions or actions taken. Therefore, every act or administrative activity must be based on regulations or rules and procedures (*regels*) (Sadhu Bagas Suratno, 2017:164).

AAUPB functions in the administration of government as a guide or guide for the government or state administration officials in the context of good governance. According to Muin Fahmal, the general principles of good governance are actually signs for state administrators in carrying out their duties. These signs are needed so that actions are always in accordance with the real legal objectives (Solechan, 2019:544).

## **METHODS**

This research is included in the type of empirical juridical research, or called field research, namely examining the applicable legal provisions and what happens in reality in society (Solechan, 2019:544). Empirical legal research is legal research that will provide a complete understanding of the law in the context of norms and when applied in a social context (Suharsimi Arikunto, 2012:126).

Empirical juridical research is legal research regarding the enforcement or implementation of normative legal provisions in action on certain legal events that occur in society (Abdulkadir Muhammad, 2004: 134). Or in other words, this type of research is directly related to the object to be studied. This research was conducted by analyzing data and interviews. This research is included in legal research which aims to study legal phenomena and efforts to analyze them and then find solutions to existing legal problems (Bambang Waluyo, 2002:15).

This research approach is a qualitative research. Namely revealing facts in depth based on the scientific characteristics of individuals or groups to understand and reveal something behind the phenomenon by collecting main research data through interviews and direct observation (Mukti Fajar, 2002:25). Interview

is a question and answer process in research which is a direct way to hear information or answers to problems.

## **RESULTS AND DISCUSSION**

### **1) The Budget Function of the Pidie Regency House of Representatives (DPRK) on the Implementation of the Regency Revenue and Expenditure Budget (APBK) in Pidie Regency in the Framework of Regional Autonomy**

The DPRK of Pidie Regency creates a people's representative institution within the government, the task of the DPRK is to accommodate the aspirations of the community, then these aspirations are processed into a regional regulation or also called a Qanun. , so that the DPRK has the right of initiative in carrying out its role to form quality Qanuns that can bring prosperity to the community. Members of the Pidie Regency DPRK should be more frequent to go directly to the community by carrying out evaluations, this evaluation process aims to absorb aspirations and provide evidence of moral accountability. The budgeting process, the District Revenue and Expenditure Budget must be determined based on the main priorities of the government's interests, ensuring and monitoring that the programs and implementation of planned activities can run on time and be transferred in the best way. The DPRK as the people's representative institution in the regions plays a large role in the democratic system, closely related to regional autonomy. The main purpose of this budget function is to ensure that the Regent has properly drawn up the APBD according to regional needs without any efforts to overestimate and reduce the need for finances. the area

### **2) Barriers to the Implementation of the Discussion and Preparation of the Pidie District Budget**

Indicators to measure a person's quality are usually seen from their educational background, although not a definite result, in general, the higher a person's education level, the more qualified and educated that person is. Problems with the quality of human resources include the experience, mastery of responsibilities, and educational background of the Pidie DPRK members. Educational background has a very big influence on the abilities and capabilities of the Pidie District Council members. The ability and experience of the members of the council will personally affect the performance of the DPRK Pidie. Human resources for the members of the DPRK Pidie have a great influence, the level of education and experience of the members of this council varies, so it is very influential in the budget preparation process, especially those who are in the budget section. The most important resource for the Pidie DPRK to carry out its functions, duties and responsibilities is the number of members of the Pidie DPRK itself. Human Resources supporting the implementation of duties and functions are also coordinated by the Pidie DPRK secretariat, where as a DPRK supporting institution, the secretariat has a very important role in providing support for the implementation of the Pidie DPRK budget functions. Determining the level of performance is basically a statement of direct commitment from a leader of an organization who is very determined and promises to achieve good and measurable performance within a certain year by taking into account the resources it has. The purpose of limiting performance is nothing but increasing accountability, transparency, and capacity of state apparatus as a form of promise and responsibility from the community. With awards and sanctions from the government, it can encourage members of the council to carry out their duties according to their respective functions and fields so that the desired goals can be achieved properly.

### **3) The efforts of the Pidie DPRK in strengthening the budget function in the preparation of the Pidie Regency budget are in accordance with the concept of regional autonomy.**

The Pidie DPRK is a political institution whose members come from various experiences and understandings of different education so that it will have an influence on the ability of the Pidie DPRK members to produce a materially quality budget and its contents so that it can run well and can bring prosperity to the wider community. Based on the author's observations during research, it is necessary to

increase human resources in the Pidie DPRK and the Pidie Regency Government, this increase can be done by providing seminars, training, training, comparative studies, and also collaboration with universities. Quality competencies are strongly influenced by the abilities, skills, expertise and knowledge of the Pidie DPRK members based on each field related to the duties and functions of the Pidie DPRK members, the right way to encourage and increase resources in the Pidie DPRK and the Pidie Regency Government is one of them is to encourage council members with support and learning opportunities for council members to improve their knowledge by providing opportunities to continue their education to a higher level, involve members of the Pidie DPRK in seminars or training related to the duties and functions of the Pidie DPRK and finally can be carried out education or training for members of the Pidie DPRK who are also related to the implementation of their duties and functions as members of the council. The efforts made will be meaningless without the willingness of the Pidie DPRK members to develop themselves and move forward. These efforts aim to create effectiveness in the administration of government, especially the duties of DPRK Pidie members in order to fulfill all the aspirations of the community and bring prosperity. Another effort to improve the performance of board members is to take advantage of today's technology that makes it easier to solve problems. the development of information technology is growing rapidly, everyone is connected to other people online and any information is growing rapidly without being dammed, the use of information technology can be used as a means of socialization to the public regarding the implementation of the preparation of the district revenue and expenditure budget as well as news related to the results of the evaluation of the performance of the Council District People's Representatives so as to create transparency to the public regarding the duties and responsibilities of DPRK Pidie members. The mass media can be a means to form public opinion regarding the DPRK Pidie, so that the DPRK Pidie can build a positive image to the community, this is expected to motivate council members to be able to work more by giving the best to the community. The existence of technology can help realize innovative, fast, inexpensive, and tactical board governance. Community involvement in the formation of regulations has long been applied in developed countries, starting from the preparation stage of the draft legislation to the stage of discussion in the legislative body so that this process is expected to reduce and anticipate controversial laws and regulations by the community, in the law. Aceh's special autonomy mandates that there is a need for transparency in the administration of government and public participation, but the qanun has not been established until now. In the rules of the DPRK Pidie it is stated that commission meetings, joint commission meetings, deliberative body meetings, budget board meetings, legislative body meetings and honorary body meetings are closed unless there is direction from the meeting leadership that the meeting is open to the public, so with these provisions automatically the meeting what the Pidie DPRK does is closed except for special considerations from the Pidie DPRK members, the Pidie DPRK should be more open to the public in every draft of the Qanun to become a qanun because our country is a democratic country and also the people can directly supervise and oversee the process of forming qanuns for the sake of creating qanuns one.

## **CONCLUSION**

Based on the long description above, it can be concluded that (1) The budgeting process, the Pidie Regency Revenue and Expenditure Budget must be determined based on the main priorities of the government's interests, ensuring and monitoring that the planned program and activity implementation can run on time and be transferred in the best way. The Pidie DPRK as the people's representative institution in the Pidie Regency plays a large role in the democratic system, closely related to regional autonomy. The main purpose of this budget function is to ensure that the Regent has properly drawn up the APBD according to the needs of the region without any efforts to exaggerate and reduce needs. on the regional finances (2) Obstacles in budgeting at the Pidie DPRK are influenced Problems from the quality of human resources

include experience, mastery of responsibilities, and educational background of members of the Pidie DPRK (3) Efforts made in order to carry out the budget function in the Pidie DPRK in accordance with the principles of the Regional Government to increase human resources in the Pidie DPRK and the Pidie Regency Government, this increase can be done by providing seminars, training, training, comparative studies, and also collaboration with universities

In order to strengthen the role of the Pidie DPRK badgeting, it is hoped that the Pidie Regency DPRK will continue to strengthen human resources through various capacity building activities for council members and institutions so that the budget preparation process can run according to the regional autonomy framework..

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