

THE RELATIONSHIP BETWEEN THE PRESIDENT AND THE HOUSE OF REPRESENTATIVES IN BUDGET RIGHTS

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ABSTRACT

One of the instruments to manage and account for state finances in a democratic country is the planning, determination, allocation, use and accountability of a state budget. Indonesia as a democratic country has a state budget instrument called the APBN which is proposed by the President to be discussed with the DPR by taking into account the DPD's considerations. The relationship between the authorities of the Budget Rights is carried out in the history of the Indonesian Constitution, the 1945 Constitution of the Republic of Indonesia. Through the process of democratization in the field of the state budget, it can be seen whether the use of budget rights granted by the constitution is carried out through checks and balances between the President, DPR and DPD or tends to be dominated by the executive or vice versa by the legislature. In the historical span of the implementation of the APBN, the legal form of which is a law, has experienced dynamics that influence each other. If during the New Order era, the National Budget was dominated by the President, but during the current reform era, the DPR has shown its strength because it succeeded in discussing and determining the APBN to the Units, which should be in the domain of the President as Head of Government.

Keywords: Budget Rights, APBN, State Finance, Unit Three, Checks and Balances.

INTRODUCTION

As a democracy, Indonesia has state institutions that exercise Executive, Legislative and Judicial powers. One of the authorities possessed by these state institutions is in the areas of planning, preparation, implementation, accountability, and budget inspection in the form of APBN. The implementation of this authority differs from the pendulum span of the Executive Heavy or Legislative Heavy, or the relationship between the two is intertwined with ups and downs.

Many researchers have written about Budget Rights, including Ronny Sautma Hotma Bako who researched “Indonesian Parliamentary Budget Rights”, and by Dian Puji N Simatupang (2005) who wrote on “Determination of Indonesian State Budget Policy”. Regarding the use of budget rights, there is a view that the history of Indonesian constitutionality has noted that the use of budgetary rights owned by the DPR has not been put in Article 23 paragraph (1) of the 1945 Constitution along with its consistent explanation. This assumption is based on the fact that the absence of a role in the use of budget rights so far is inseparable from the state administration atmosphere which is still dominated by the government, including the dominance of the government in the state budget sector. The weak budget rights of the DPR RI were not

only experienced during the 1945 Constitution but also during the 1950 Constitution. During the last 25 years, the DPR has never refused (Babari, 1995) or make changes to the RAPBN submitted by the government. During the period of the 1945 Constitution, especially during the Soeharto era, (Solechah, 1992) budget rights do not run according to the provisions of the 1945 Constitution, especially Article 23 paragraph (1) in conjunction with the Elucidation (Reksodiprodjo, 1954).

The authority and existence of parliament in Indonesia has been regulated in a number of Indonesian constitutions, which state that the DPR has 3 (three) functions, namely (1) a legislative function; (2) a budget function; (3) a supervisory function. The relationship between the functions is carried out by checks and balances between state institutions. The importance of the DPR RI's problem in the function of Indonesia's budget rights is in line with the checks and balances mechanism between state institutions in Indonesia and the principle of people's sovereignty (Jakarta, 2005) in Indonesia. Before the amendment to the 1945 Constitution of the Republic of Indonesia, the MPR RI was considered the incarnation of all Indonesian people. The Republic of Indonesia is democratic and has people's sovereignty, so in this country how the people as a nation will live, through budget rights and must be determined by the people themselves, by means of the DPR and the President of the Republic of Indonesia in the form of law.

The absence of a role in the implementation of budget rights cannot be separated from the implementation of the powers and duties and rights of the DPR, both institutional rights and individual rights of DPR members which are regulated in the DPR Standing Orders. The implementation of budget rights will be improved if the implementation and rights of the DPR are strived to be improved.

Although the power and responsibility of government administrators is centered on the President, in terms of determining the State budget, as described in Article 23 paragraph (1) of the 1945 Constitution, the position of the DPR is stronger than the government. The drafters of the 1945 Constitution argued that this strong position was based on a measure of the nature of democratic state governance, in which the people determine their own destiny and also their way of life through their representatives in the DPR (Harapan, 1993).

In terms of constitutional law, the APBN is a power or mandate given by the DPR to the government to receive state revenue and use it as expenditure for certain purposes within the limits of the amount that has been set in the fiscal year. This power or mandate is in the form of an agreement in the form of a law. The approval of the people represented by the DPR is an absolute matter. The approval given is an action that is basically a form of supervision, where the people can judge; consider questioning every RAPBN submitted to the DPR by the government. In relation to the provisions of Article 23 paragraph (1) of the 1945 Constitution of the Republic of Indonesia, the responsibility of the Government / President in implementing the APBN must be given to the DPR, so the responsibility here does not mean that the position of the President does not depend on the DPR (Sekretariat, 2000).

This paper discusses the extent to which the democratization process has occurred in the life of the state in the field of state budget which describes the relationship between the President and the House of Representatives and the Regional Representative Council. The relationship between the authorities of the Budget Rights is carried out in the history of constitutional Indonesia. This paper will look at it either before or after the Amendment to the 1945 Constitution of the Republic of Indonesia. In addition, through the process of democratization in the field of the state budget it can be seen whether through the use of budget rights granted by the constitution can demonstrate independence (The Liang Ghie, 1979), or the independence of a parliament in determining the state budget. This research also wants to prove that the Budget Right has checks and balances between the President and the DPR.

RESEARCH METHODS

This research includes empirical legal research. The data used are primary data or basic data obtained directly from the first source regarding the behavior of residents, while secondary data includes official documents, books and research results. Sources of data in this study come from human information sources and non-human sources of information. This study uses a quantitative approach to obtaining primary data and a qualitative approach for secondary data collection. The main research instrument itself is research and observation as well as literature review on the relationship between the authorities of the Budget Rights, which is carried out in the history of the Indonesian Constitution, the 1945 Constitution of the Republic of Indonesia. Checks and balances between the President, DPR and DPD or tends to be dominated by the executive or vice versa by the legislature

RESULT AND DISCUSSION

Checks and Balances Theory

In the history of political theory in the world, there are theories that are very well known, namely the Theory of the Distribution of Power and the Theory of the Separation of Power. The theory of checks and balances is based on the concept of John Locke which formulates 3 (three) forms of power, namely 1) legislative power, 2) executive power and 3) federative power. By Montesquieu, John Locke's thinking was developed by putting forward the theory of separation of powers (Harapan, 1993; Duverger, 1961) otherwise known as the Trias Politica theory. Ivor Jennings (Anwar, 1996), dividing the separation of powers in the formal sense and the separation of powers in the material sense. Ismail (1997) said that power in the formal sense is referred to as the distribution of power, while power in the material sense is called the separation of power. The separation of powers is intended to create a system of checks and balances, each power may not interfere with each other's respective fields. This is intended to prevent the misuse of power and to protect the rights of citizen's freedom.

During the Soeharto Government, which used the 1945 Constitution, the drafters of the 1945 Constitution, consciously or unconsciously, actually wanted to position the existence of checks and balances between the two high state institutions. The checks and balances theory

used in this study is in line with the concept of a balanced position between the legislature and the executive. This means that an equal position is also related to the functions possessed by each state institution. Evidence that there is a balanced position or the enforcement of checks and balances between the executive and the legislature can be seen in the provisions contained in the 1945 Constitution, for example, executive power in terms of the state budget is contained in Article 4 paragraph (1) states that the President of the Republic of Indonesia holds governmental power according to the Constitution. This includes provisions for preparing the RAPBN, and in Article 5 paragraph (1) in conjunction with Article 23 paragraph (1), while the legislative powers relating to the state budget are contained in the Elucidation of Article 23 paragraph (1) in conjunction with Article 20 paragraph (1).

The theory of checks and balances is important in assessing the extent to which state institutions in Indonesia have been involved in the state budget so far, both during the implementation of the 1945 Constitution during the Soeharto era or during the Reformation of the 1945 Constitution of the Republic of Indonesia during the reform era. The history of Indonesia has noted that so far, a number of Indonesian constitutions have directly regulated the function of parliament or indirectly, and if the articles regulating the functions of the parliament are followed carefully, it can be said that the parliament has an important task in the field of constitutional administration. The duties and functions can be divided into three, first, the legislative function, the second supervisory function, and the three budget functions.

After the APBN is stipulated in the form of a law, the DPR RI must exercise its right of supervision to prevent the government from acting arbitrarily. The supervision carried out by the DPR should not hinder government activities or activities. On the other hand, DPR oversight of the government should not be too loose either, so that the government can act as if it is in control of its own. Supervision can be reached by road: (1) use the right of interpellation; (2) use the right to inquiry; (3) advancing written questions (Tambunan, 1998; Riris, 2002).

The Use of Budget Rights in the Perspective of Checks and Balances

The government system in a broad sense can be seen in the distribution of power within the state. The state has the highest power or sovereignty (sovereignty) which is not owned by other associations or community organizations. The government system is to discuss the distribution of power and the relationship between state institutions that exercise state power. For Indonesia, the 1945 Constitution is known as a constitution that does not adhere to a formal separation of power (formal distribution of power), but only adheres to the principle of distribution of power or material separation of power. In this connection, the 1945 Constitution adheres to the supremacy of parliament, namely the system of popular sovereignty which is manifested in the highest state institution called the MPR. In this framework of thinking, the people's sovereignty which is manifested in the highest MPR institution is distributed to the state institutions under it. In the division process, especially between the executive and legislative functions, there is no strict separation, and because of that there is no relationship of checks and balances between one another.

It is believed that the principle of checks and balances is one of the 10 principles of state administration. The existence of checks and balances in the state is a way to control power between state institutions as a consequence of the horizontal distribution of power. To control power between fellow state institutions, checks and balances are needed.

The existence of checks and balances between state institutions is not carried out to overthrow other state institutions, because each state institution has a balanced and equal position, which is meant by equal, i.e. each state institution has a certain body / organ which is regulated in statutory regulations, and each body/organ has its own function, meanwhile what is meant is balanced, namely each body / organ cannot overthrow one another.

In Indonesia, at the time the 1945 Constitution came into effect, there were five high-level state institutions such as (1) President; (2) DPR; (3) Supreme Court; (4) DPA; (5) BPK; each high state institution has different powers according to its existence. From the existence of the five high state institutions referred to in the 1945 Constitution. Among the five high state institutions, the President and DPR institutions have links with the state budget sector. This can be seen in the provisions of Article 23 paragraph (1) of the 1945 Constitution in conjunction with the Elucidation of Article 23 paragraph (1). The 1945 Constitution gives the two institutions different rights in the context of the state's interests in the state budget sector. The form between the two high state institutions in the state budget before the Amendment to the 1945 Constitution is illustrated in the Table 1 as follows:

Table 1 POWER COMPARISON BETWEEN PRESIDENTIAL AND DPR INSTITUTIONS IN THE FIELD OF STATE BUDGET DURING THE 1945 CONSTITUTION			
No	Power of the DPR	President's power	Information
1.		The government is obliged to propose a RAPBN to the DPR	The power over financial matters rests with the President. This indicates that the President has the right to prepare the RAPBN
2.	The DPR is obliged to discuss the RAPBN together with the government.	The government is obliged to discuss the RAPBN together with the DPR.	Equal power in the field of drafting bills, including the RAPBN.
3.	The DPR has voting rights over the RAPBN.		The main power held by the DPR in determining the RAPBN.
4.	The DPR has the right for the DPR to receive the RAPBN		Equal power in financial matters.
5.		The government has an obligation to implement the APBN.	The impact of the approval of the RAPBN by the DPR and the government.
6.	The DPR has the right not to approve the RAPBN.		The power of the DPR is stronger than that of the President. This is an option that the DPR has.

Table 1 POWER COMPARISON BETWEEN PRESIDENTIAL AND DPR INSTITUTIONS IN THE FIELD OF STATE BUDGET DURING THE 1945 CONSTITUTION			
7.		The government has the obligation to implement the last year's APBN	The consequences of the DPR's power are options (this indicates that the DPR is stronger than the President).

The separation of powers between the two state institutions has become firmer, after the Amendment to the 1945 NRI Constitution, particularly the Third Amendment to the 1945 NRI Constitution, namely Article 23, is as follows Table 2:

Table 2 COMPARISON OF POWERS BETWEEN PRESIDENTIAL AND DPR INSTITUTIONS IN THE STATE BUDGET, POST AMENDMENT TO THE 1945 CONSTITUTION			
No	Power of the DPR	President's power	Information
1.		The President is obliged to submit the RAPBN to the DPR	The power over financial matters rests with the President. This indicates that the President has the power to prepare the RAPBN.
2.	The DPR has the obligation to discuss the RAPBN together with the government; the DPR takes into account the DPD's considerations on the RAPBN.	The government has an obligation to discuss the RAPBN together with the DPR	The power of the DPR must be shared with the DPD, although the DPD only has the right to propose only.
3.	The DPR has the right to receive the RAPBN		Equal power in financial matters
4.		The government is obliged to implement the APBN	The impact of the approval of the RAPBN by the DPR and the government
5.	The DPR has the right not to approve the RAPBN		The power of the DPR is stronger than that of the President. This is an option that the DPR has.
6.		The government has the obligation to implement the last year's APBN	The consequences of the DPR's power are options (this indicates that the DPR is stronger than the President).

One of the instruments owned by the DPR in terms of the state budget is the budget right. Through this budgetary right, the DPR has the power to match the government in discussing the RAPBN. To determine the extent to which budget rights have played an important role in the deliberation of the RAPBN, the existence of budget rights must be seen based on:

1. Philosophical aspects of budget rights,
2. The historical aspect of budget rights, and
3. The position of checks and balances in budget rights.

It is clear that after the Amendment to the 1945 Constitution of the Republic of Indonesia, especially in the Fourth Amendment of the 1945 Constitution of the Republic of Indonesia; legally there is no longer any recognition of budget rights. This is in accordance with Supplementary Rules II to the Fourth Amendment of the 1945 Republic of Indonesia Constitution, which states, With the enactment of this amendment to the Constitution, the 1945 Constitution of the Republic of Indonesia consists of Preamble and articles. This means that since the enactment of the 1945 Constitution, the DPR no longer has budgetary rights in determining the draft state budget. As a consequence of the abolition of the Elucidation of the 1945 Constitution by the Additional Rules of Article II of the Fourth Amendment to the 1945 State Constitution of the Republic of Indonesia, the function of determining the budget, no longer uses the budget rights as stipulated in the Explanation of the 1945 Constitution, but the budget function is used by using the rights owned by the DPR and DPR members, as stipulated in the Law on the Composition and Position of the MPR, DPR and DPRD and the DPR Standing Orders (Table 3).

Another thing that distinguishes budget rights after the amendment of the 1945 Constitution, is the change in the word from the previously “*proposed*” to “*propose*”.

Table 3 COMPARISON OF THE 1945 CONSTITUTION AND THE THIRD AMENDMENTS TO THE 1945 REPUBLIC OF INDONESIA CONSTITUTION	
UUD 1945	Third Amendment to the 1945 Constitution of the Republic of Indonesia
Article 23 paragraph (1): The income and expenditure budget is determined annually by law. If the House of Representatives do not approve the budget proposed by the government, then the Government carried out last year's budget.	Article 23 paragraphs (2): The draft law on state revenue and expenditure budget is submitted by the President to be discussed with the House of Representatives, taking into account the considerations of the Regional Representative Council.

Based on this, there is a very big change in meaning. If in the 1945 Constitution, the word proposed, it means that there is still an attachment from the government to the draft state budget it proposes and for DPR the meaning of being proposed means that the DPR can reject or accept any state draft. Changing the word “*proposed*” to “*propose*” in the amendments to the 1945 Constitution, means that the government can force the DPR to just accept the state draft it has submitted to the DPR.

Historical Trajectory of Budget Rights in Indonesia

Soekarno Government

During the time the 1945 Constitution came into effect during the Old Order government, the implementation of budget rights within the framework of determining the state budget did not take place properly. Even at this time the state budget only focuses more on the aspect of state revenue. This can be seen from a number of state revenue laws. The implementation of budget

rights was not yet effective during the 1945 Constitution during the Old Order government, because at that time the Indonesian state was just independent and there were frequent changes in cabinet/government. So in the early days of the 1945 Constitution, state life was more focused on the field of state administration and political aspects, at this time the issue of state finances had not been well thought of.

Period of the Constitution of the Republic of the United States of Indonesia (RIS)

During the RIS Constitution, the implementation of budget rights had not shown the expected results as determined by the RIS Constitution, even though the RIS Constitution already provided some basic principles related to the state budget. This ineffectiveness can be seen from the absence of a state budget law which contains the state revenue budget and state expenditure budget. At this time the state budget law was more focused on the state revenue budget, namely laws related to the taxation sector. So at this time it can be concluded that the implementation of budget rights is only limited to the field of state revenue budgeting and is not significant with the regulation of budget rights contained in Articles 166-170 of the RIS Constitution.

During the time of the 1949 RIS Constitution, the checks and balances mechanism between the executive and legislative branches could not work effectively, this was due to the frequent changes of cabinet / government as many as 9 (nine) times, on the other hand the resulting state budget law was very minimal, namely only 3 (three) laws on state budget.

Temporary Constitution Period

During the 1950 Provisional Constitution, the state budget focused more on the state revenue budget law, namely from 1950-1954, but since 1954-1959, in addition to producing the state revenue budget law, a state budget law was also produced which contained elements of the state revenue budget and budget state expenditure. During this period, submissions for the draft state budget were made late, for example, the draft state budget for the 1952 and 1953 fiscal years, submitted in 1954. As a result of the frequent delays in submitting the draft state budget, generally the 1950-1954 state budgets was more redundant, so that the budget rights cannot be used at all. A different matter for the draft state budgets of 1954, 1957 and 1958, which were submitted by sector, it can be seen that budget rights have begun to be used by parliamentarians.

During the time of the 1950 Constitution, in general it could be said that the right to budget was well known, but if you consider historical factors at this time, there were still frequent changes in cabinet/government, both during the Provisional DPR and the DPR and the Constituent Assembly. During the time of the Provisional DPR, budget rights began to be used during the Sukiman cabinet, this means that the checks and balances mechanism in the state budget has occurred, even though at that time there were non-technical problems in the use of budget rights, because at that time the Provisional DPR did not regulate the issue of using rights. Budget in the rules, so that the mechanism for the use of budget rights in determining the APBN is determined jointly with the government.

During the DPR and the Constituent Assembly, the use of budget rights could be carried out better when compared to the previous parliamentary period, especially during the Work Cabinet period, the use of budget rights could be carried out normally, so it can be said that this

period is a period when the checks and balances mechanism can be implemented properly. Between the legislative, namely the DPR and the Constituent Assembly, and the executive during the Karya Cabinet.

Soeharto Government

Different things happened during the Soeharto government (1966-1998); the state budget was defined as the state revenue budget and the state expenditure budget. During the Soeharto era, 92 laws on the state budget were formed. During the Soeharto era, the state budget was accompanied by a Financial Note and was always submitted in a timely manner. Even the state speech on the submission of the Financial Note and the RAPBN, can be said to be a constitutional convention. This resulted in many state budget laws being produced by the Soeharto government, because the Soeharto government prioritized economic interests above all fields. As a result, the development of the political sector (including the field of constitutional law) was ignored and marginalized by the Soeharto government. The Soeharto government took the attitude that an increase in economic development could produce a stable government on the one hand and on the other hand, result in a setback in the legal and political fields.

One of the successes of the Soeharto government in emphasizing the use of budget rights in determining the draft state budget, is that the DPR has never rejected any draft state budget. Another thing from the ineffective use of budget rights is that the DPR has never made corrections on any draft state budget. In general, the value of the budget items for the draft state budget is the same as the value of the budget items for the draft state budget that has been approved by the DPR and the government.

If the use of budget rights is linked to the theory of checks and balances in this period, it can be said that during the time the 1945 Constitution came into effect during the Soeharto government, it can be said that all life as a state and society including political life was dominated by the government (executive heavy). As a result of this domination, it can be said that the checks and balances mechanism cannot be applied. This also applies to the formation of the state budget, namely when the position of the government dominates over legislative life.

Reformation Period

Amendments to the 1945 Constitution of the Republic of Indonesia, which resulted in the First Amendments to Amendments. Based on the subject matter of the Changing of the 1945 Constitution of the Republic of Indonesia, there has been a change in the structure of the State budget and the right to budget is no longer recognized according to the Fourth Amendment to the 1945 State Constitution of the Republic of Indonesia. However, there have been interesting changes in the use of budget rights during the 1999 election results parliamentary period. The budget at this time is more focused on the elements of the State revenue budget. There have been many cases of parliamentary interference in determining the state revenue budget. There was even interference from the parliament in determining the tender for the sale of shares or assets owned by the Indonesian Bank Restructuring Agency (IBRA). The number of cases of parliamentary interference in the elements of the state revenue budget indicates a drastic change in the philosophy of budget rights, from the use of budget rights which is only limited to

spending the state budget, currently the use of budget rights focuses more on the side of the state revenue budget.

On the one hand, the occurrence of this change cannot be blamed for granted to the parliament, because so far the concept or philosophy of budget rights has not been widely understood by everyone, especially by parliamentarians. In general, members of parliament are of the view that budget rights are the ultimate weapon of parliament in overseeing the government in the field of state budgets. On the other hand, the excessive use of budget rights by the parliament as a result of the 1999 elections cannot just be blamed. It's just that if the philosophy of budget rights is understood correctly, perhaps this excessive action can be avoided. There are even those who think that this excessive act is a legal power owned by the parliament, but legal power needs to be regulated in a law, for that it is not an exaggeration that this legal power action must be followed up with a law, namely the Law on Procedures for Preparing the State Budget, as mandated Law Number 25 of 2000 concerning the National Development Program (PROPENAS) of 2000-2004, which ordered the DPR and the government to be able to formulate a Law on Procedures for Preparing the State Budget. During the reformation era, there has been a paradigm shift in the use of budget rights, from a simple paradigm as adopted in European countries (especially the Netherlands), to the paradigm adopted in the United States. This is also evident from the blueprint for the Budget Office prepared by BAPPENAS and the Ministry of Finance.

During the period of the 1945 NRI Amendment, the checks and balances mechanism was better than before the amendment to the 1945 Constitution. However, there has been a fundamental change, which so far, the checks and balances mechanism has been directed towards executive heavy, but since its existence. Amendments to the 1945 Constitution of the Republic of Indonesia, the checks and balances mechanism has been more directed towards a heavy legislative, especially since the change regarding the power of law-forming which is currently in the hands of the DPR.

Implementation of the State Budget Preparation Mechanism

Several mechanisms that are important in the use of Budget Rights include:

Preparation of the state budget

According to Law Number 17 of 2003 concerning State Finances Article 12 paragraphs (1) and (4), the APBN is prepared in accordance with the needs of state governance and the ability to collect state revenues. In preparing the intended APBN, efforts are made to ensure that operational expenditures do not exceed revenues in the fiscal year concerned. In order to achieve the attainment of the goals of the state, the preparation of the Draft State Budget as referred to above must be guided by the Government's work plan.

In the event that the budget deficit is estimated, the sources of financing to cover the deficit are stipulated in the Law on APBN. The budget deficit is limited to a maximum of 3% of the Gross Domestic Product and the loan amount is limited to a maximum of 60% of the Gross Domestic Product. In the event that the budget is estimated to be a surplus, the Central Government can submit a plan to use the budget surplus to the House of Representatives. The use of the budget surplus needs to consider the principle of intergenerational accountability so

that its use is prioritized for debt reduction, formation of reserve funds, and increasing social security.

Delivery of fiscal policy principles

Meanwhile, according to Article 13 paragraph (1), (2), and (3), the Central Government submits the main points of fiscal policy and macroeconomic framework for the following fiscal year to the House of Representatives no later than mid-May of the current year. The Central Government and the House of Representatives discussed the macroeconomic framework and the main points of fiscal policy proposed by the Central Government in the preliminary talks on the draft APBN for the following fiscal year.

Based on the macroeconomic framework and the principles of fiscal policy, the Central Government together with the House of Representatives discusses general policies and budget priorities to be used as a reference for each state ministry / institution in preparing budget proposals (Nugroho, 2004).

Work Plan and Budget of State Ministries / Institutions

As for Article 14 paragraph (1) to paragraph (6) regulates in the framework of drafting the APBN, the minister/head of the institution as the user of the budget/user of goods prepares the Work Plan and Budget of the State Ministry/Institution for the following year. The work plan and budget as intended are prepared based on the work performance to be achieved. This work plan and budget must be accompanied by a spending forecast for the following year after the budget year being prepared.

Furthermore, the work plan and budget are submitted to the DPR to be discussed in the preliminary discussions on the draft APBN. Then, the results of discussion of the work plan and budget are submitted to the Minister of Finance as material for drafting a bill on the next year's APBN. Further provisions regarding the preparation of work plans and budget of state ministries/institutions are regulated by a Government Regulation.

Submission of Bill on the State Budget and Approval of the DPR

The central government submits a Draft Law on APBN for the coming fiscal year, accompanied by financial notes and supporting documents to the DPR in August of the previous year, as regulated in Article 15 from paragraph (1) to paragraph (6).

The discussion of the Draft Law on the State Budget is conducted in accordance with the law regulating the composition and position of the DPR. The DPR may submit proposals which result in changes in the amount of revenue and expenditure in the Draft Law on APBN proposed by the DPR which does not result in an increase in the budget deficit.

Decision making by the Council regarding the Draft Law on the State Budget is carried out no later than 2 (two) months before the implementation of the relevant fiscal year. The APBN approved by the DPR is detailed down to the organizational unit, function, program, activity, and type of expenditure. If the DPR does not approve the Draft Law on APBN, the Central Government can spend as much as the APBN figure.

Accountability of the State Budget

In general, a financial report (financial report) functions as an instrument to present information regarding the financial position, performance and cash flow of an entity that can be utilized by all interested parties according to their respective objectives. On the other hand, financial reports can be used to present information that is useful for decision making and to show accountability (accountability) for the management of resources carried out by an entity.

Likewise with the management of state finances by the Central Government and regional governments, the presentation of information and their accountability must be conveyed by preparing an audited financial report. Before being accountable to the DPR, the Central Government report must first be examined by the Supreme Audit Agency. The audit by the Supreme Audit Agency must be completed by no later than 2 (two) months after receiving it from the Central Government, as regulated in Law Number 17 of 2003 concerning State Finances Article 30 paragraph (1) to paragraph (5).

The procedures for auditing the management and accountability of state finances by the Supreme Audit Agency are based on audit provisions regulated in a separate law. The President submits a bill on accountability for the implementation of the State Budget to the DPR in the form of a financial report that has been audited by the Audit Board, no later than 6 (six) months after the end of the fiscal year.

The financial statements referred to at least include:

1. State Budget Realization Report.
2. Balance sheet,
3. Cash Flow Statement, and
4. Notes on Financial Statements, enclosed with financial reports of state companies and other bodies.

The Budget Realization Report, apart from presenting the realization of income and expenditure, also explains the work performance of each state ministry/institution.

CONCLUSION

Since Soeharto's resignation on 20 May 1998, the phase of a strong President automatically ends and leads to a strong Legislature because the relationship between State Institutions is based on checks and balances. Since then, Indonesia has entered a modern democratic phase. Regarding the direction of Indonesia to a country with a modern democratic system, it can be seen from a number of things that have been taboo by the public, such as (1) recognition of human rights; (2) changes to the State Constitution; (3) a free press system. Even if you pay attention to these three things, they have not gone according to community expectations.

In the modern democratic era, the implementation of the checks and balances theory has begun to appear, namely that the executive cannot simply dictate to parliament. There are even some people of the view that even though checks and balances have been established between the executive and the legislature, since the Amendment to the 1945 Constitution of the Republic of Indonesia has been made, many have the view that checks and balances have placed a heavy legislative direction. This is especially true with drastic changes in the field of legislation, namely if previously in the 1945 Constitution in Article 5 paragraph (1) "The President holds the power to form laws with the approval of the DPR", then since the First Amendment to the 1945

Constitution of the Republic of Indonesia, the power to establish The law has passed into the hands of the DPR, namely Article 20 paragraph (1), “The DPR holds the power to form laws”.

The implementation of democracy in the reform era, that democracy is a public policy determined on the basis of a majority by representatives who are effectively supervised by the people in periodic elections based on the principle of political equality and held in an atmosphere of guaranteeing political freedom, because on the way it appears that no there is political domination by certain political parties.

In the field of state budget, there has been a decrease in the number of State budget laws produced by the DPR and the Government when compared to the New Order era, from 92 laws to 15 State budget laws in the reform era. In terms of quantity in the reform era the number of budget laws decreased, but in terms of quality, the use of budget rights by the parliament over the state budget experienced significant changes, because if you pay attention to the amount of the state budget in the draft state budget, its value has changed, because it is possible for the parliament to carry out an examination of Unit 2 and Unit 3, which has been impossible for the parliament to do so far. It's just that even though they have exercised budgetary rights over Units 2 and 3, the parliament has never rejected the draft state budget; it's just that the parliament has successfully corrected several budget items contained in the draft state budget. Thus, in the period after the Amendment to the 1945 Constitution of the Republic of Indonesia, it can be said that the parliament is a very effective institution that leads to a heavy legislative, even though Indonesia adopts a Presidential Government System (Habibullah, 2014).

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