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by Irwan Tahir

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MODEL OF DELEGATION OF BPK'S AUTHORITY IN STATE FINANCIAL MANAGEMENT EXAMINATION

Muhammad Ramadhani*

Indonesia's Audit Board, Indonesia

Bahrullah Akbar

Indonesia's Audit Board, Indonesia

Irtir Jeddawi

Institut Pemerintahan Dalam Negeri, Indonesia

M. Irwan Tahir

Institut Pemerintahan Dalam Negeri, Indonesia

*Correspondence: muhammad.ramadhani@bpk.go.id

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ABSTRACT

This study aims to analyze the problem of how the delegation of authority and the model of delegation of authority that can be developed for the Audit Board of the Republic of Indonesia (the acronym of BPK) in the implementation of examination duties on the management and responsibility of state finances using Koontz and Wehrich's theory regarding the seven principles for delegation of authority. The research method used is a qualitative research design with a descriptive approach. The results show that the delegation of authority mechanism is not fully in line with Law Number 30 of 2014 concerning Government Administration. The obstacle in the implementation of the delegation of authority policy is that the policy design is not in line with the applicable regulations, and it requires commitment from policy makers and policy implementers to adjust policies and policy implementation with the development of laws and regulations, and general principles of good governance. The model of delegation of authority suggested by this study in the implementation of examination duties on the management and responsibility of state finances is a comprehensive examination task mandate, so that BPK implementers and examiners and / or experts from outside the BPK perform examination tasks for and on behalf of the BPK based on statutory regulations and general principles of good governance.

INTRODUCTION

Since the third amendment to the 1945 Constitution, the regulation of the duties and authorities of the Audit Board of the Republic of Indonesia (BPK) as the only state institution that conducts examination of the management and responsibility of state finances has been regulated in a separate chapter in the 1945 Constitution, namely in Chapter VIII A Article 23E to Article 23G. The duties and powers of the BPK, which have been

strengthened by the amendments to the 1945 Constitution, can be seen from the function of the BPK, according to Moh. Kusnardi and Bintan R. Saragih (1994, p. 88), there are three things, namely: 1) preparative function, by conducting examination, supervision, and writing of the control and management of state finances; 2) the judicial function, by making treasury demands and claims for compensation against treasurers who because of their actions violating the law

or neglecting their obligations, cause losses to the state; and 3) recommendation function, by giving consideration to the government regarding the management of state finances.

The BPK's duties are based on its attributive authority in accordance with the 1945 Constitution as a state institution that has the task of conducting examination of the management and responsibility of state finances which are carried out by all agencies or institutions that manage state finances. Thus, BPK can actually be interpreted as a state institution that carries out external supervision of the management and responsibility of state finances in terms of implementing the use of the State or Regional Revenue and Expenditure Budget and on government performance. In carrying out the task of examining the management and accountability of state finances, the BPK has guaranteed freedom and independence as stated in Article 23E paragraph (1) of the 1945 Constitution which reads "To examine the management and responsibility of state finances, a free and independent BPK is held". The definition of free and independent means that BPK is free from the influence of government power even though its position is not above the government. While independence means that the BPK has independence in carrying out its examination duties, including being independent in setting procedures and standards in the implementation of examination of the management and responsibility of state finances. The authority obtained by the BPK in carrying out the task of examining the management and responsibility of state finances is given directly by the 1945 Constitution and the Law, especially Law Number 15 of 2004 concerning the Examination of the Management and Accountability of State Finances (Examination Law) and the Law Number 15 of 2006 concerning the BPK (BPK Law).

This is something that must be analyzed in depth and comprehensively regarding how the mechanism for delegating BPK authority to BPK implementers and examiners and / or experts from outside the BPK who work for and on behalf of BPK because there are still parties who dispute the transfer of authority. In carrying out the task of examining the management and accountability of state finances, BPK has even filed a lawsuit against the State Administrative Court for the delegation of authority. The state administrative lawsuit is a form of BPK legal risk in exercising the authority to examine the management and accountability of state finances may result in a decline in BPK's reputation so that the level of public trust in BPK is low and the principle of legal certainty over the implementation of BPK's authority is not realized as stipulated in the constitution.

In carrying out the duties and powers of the BPK, the BPK leadership can delegate their authority to the officials under them. Article 34 paragraph (1) of the BPK Law regulates that the BPK is assisted by a BPK implementers consisting of the Secretariat General, the examination task executive unit, the supporting task implementation unit, representatives, examiners, and other officials appointed by the BPK according to the needs. The word "assisted" in Article 34 paragraph (1) does not explain the form of delegation of authority from the BPK to the BPK implementers in the implementation of the task of examining the management and accountability of state finances. However, the BPK has not clearly and firmly regulated the form and procedure for the delegation of authority from the BPK in the implementation of examination tasks for the management and responsibility of state finances, in accordance with the regulations regarding sources of authority based on the Government Administration Law.

This research focuses on the delegation of authority and the model of delegation of BPK's authority in the implementation of examination duties over the management and responsibility of state finances, in particular the delegation of BPK's authority to BPK implementers and examiners and / or experts from outside the BPK who work for and on behalf of BPK, after the enactment of the Government Administration Law. Comprehensive identification and formulation of the model for delegation of authority, particularly in relation to the forms and procedures for the delegation of BPK authority to BPK implementers, and examiners and / or experts from outside BPK who work for and on behalf of BPK, which can be developed for BPK is the aim of this research.

LITERATURE STUDY

Several previous studies related to the authority of the BPK have focused on BPK's examination authority of State-Owned Enterprises (Anggoro, 2018), the legal certainty of the BPK's authority to examine taxpayer confidential documents (Mening, 2016), the role of BPK in conducting examination of state financial management (Raba', 2017), and delegation of BPK authority to BPK representatives in regional examination (Astuti & Sa'adah, 2019). Several previous studies have concluded that the BPK's examination authority has clear legal principles, but it still has complex obstacles in its implementation. These studies have not provided a comprehensive model for the delegation of BPK's authority because it is still fragmented into several separate aspects, such as legal bases, secret documents, or against state objects such as State-Owned Enterprises. This research gap will then be focused on by formulating a more comprehensive model of delegation of authority.

The use of theory in the writing of this research is carried out in stages starting from the grand theory using the

theory and concepts of government, the middle range theory using the theory and concepts of government management, and the theory and concept of good governance. Meanwhile, applied theory uses the theory and concepts of authority and delegation of authority, the theory and concept of the supervision and auditing function, and the theory and concept of model reconstruction, to be able to design a comprehensive model for the delegation of BPK's authority in the implementation of examination tasks on the proper and proper management and responsibility of state finances and ideal. The focus on the three applied theories is described in the following section.

Authority and Authority Delegation

Authority cannot be separated from the division of power affairs (McMahon, 2017, p. 25). The division of government affairs is based on the theory of power sharing known as the "Trias Politica" doctrine. Montesquieu states (Montesquieu, in his book *L'Esprit des Lois* quoted by Juanda, 2008, p. 29):

"When the legislative and executive power are united same person they can be no liberty, because apprehensions may arise, let the same monarch or senate should enact tyrannical laws to execute them a tyrannical manner again, there is no liberty if the judicial power be not separated from the legislative and executive.

The theory of authority from Max Webber explains that the authority exercised by the government is something that is lawful (Beetham, 2018, p.67). Authority is legitimate power or institutionalized power. According to Max Webber, there are three types of authority, namely traditional authority, charismatic authority, and rational authority (Beetham, 2018, pp. 67-69).

The theory of authority (power) and influence (influence) by Stoner, Freeman,

and Gilbert (1994) explains that authority is definitely power, but power is not necessarily authority. Formal authority stems from the general understanding that certain persons or groups have the right to exercise their influence to a certain extent through their position in the organization. In other words, authority is closely related to the position of a person or group in an organization. Formal authority is also referred to as legitimate power, because in exercising its power, a person or an organization has been given legitimacy through statutory regulations (Sebele, 2013).

On the other hand, power is the ability to use influence, namely the ability to change the attitudes and behavior of a person or group, so that they are willing to follow what the people who use their power want. Stoner, Freeman, and Gilbert (1994) emphasized two points of view: *the classic view* and *the acceptance view*. According to the classical view, the original authority came from a very high level (usually from God or the state in the hands of a king, dictator, or elected president) and then based on statutory regulations it descended from level to level. But authority can also come from the common will of the community. According to the recipient's point of view, it emphasizes the position of the recipient of the influence rather than the influencer, because not all legal rules and orders can be accepted by all parties (Keping, 2018). There are parties who accept, some are refusing.

Authority in government organizations is seen more from the first point of view, because of its hierarchical nature. The sources of authority that exist at the lower level come from the upper level, or from a higher echelon to a lower echelon. Likewise, the relationship between government and society is also top down. However, often the paradigm shift towards good governance (good governance), the relationship between the government and society turns into a

hierarchical one. The three domains that have a good governance paradigm, namely the public sector, private sector, and society are in an equal state, with only different functions (Safkaur et al., 2019).

Based on the management approach, in order for the delegation of authority to run effectively, it is necessary to pay attention to certain principles in its implementation. According to the theory presented by Koontz and Wehrich (2008, pp. 184–186) there are seven principles for the transfer of authority, namely:

Principle of delegation by expected results (the principle of delegation of authority based on expected results). The point is that the delegation of authority is given based on the objectives and plans that have been prepared in advance. Whether or not an authority is delegated will depend on the expected results, whether it will benefit the achievement of organizational goals or even tend to harm the organization.

This principle emphasizes the accuracy of the direction of delegation of authority in accordance with the function of the party receiving the delegation of authority. It is not expected that there will be a delegation of authority to units or people that are functionally not or less related. *Scalar principle* (The principle of order based on the hierarchy of positions). The given authority should be delegated sequentially from the highest position to the position below. This is intended so that the authorities at each level of position have a clearer level of proportion or substance.

Authority level principle (Principle of levels of authority). This principle expects that the authority will be delegated gradually based on the level of authority possessed by an official or a certain organizational unit. This principle is closely related to the third principle where the hierarchical level will have implications for the stages of delegation of

authority, both stages in the sense of process and stages in the use of organizational structure or level. *Principle of unity of command* (The principle emphasizes the importance of a single unit of command in the delegation of authority). With a unit of command, confusion or overlapping activities and responsibilities can be avoided. What to do and to whom to be accountable will have a clearer direction. *Principle of absoluteness of responsibility* (Principle of delegation of authority balanced with giving full responsibility). The party delegating the authority should not interfere too much with the affairs that have been transferred. Therefore, trust values are the main factor so that the party receiving the delegation of authority can make decisions with various risks that must be accounted for to the party giving the authority. *Principle of parity of authority and responsibility* (The principle of balance between authority and responsibility). This means that the authority delegated simultaneously is given equal responsibility. In this case, the proportion of accountability is in accordance with the proportion of authority granted. These principles will be used as the basis for the formulation of the BPK's authority transfer model.

Supervision and Auditing Function

In assessing the workings of policy management in society, there is an evaluation and assessment model called pareto efficiency (Suzumura, 1981). This model assesses the operation of public policy management as a change in economic organization that provides positive progress for everyone or rather, makes one or more members of society better off without harming all other members of society. In relation to the operation of a policy, it will be successful if it provides positive progress for society or provides a better change for community members, without negative impacts. This concept is seen as a new paradigm in government management, which puts the

concept of supervision as a tool to assess the progress of state government management in a measured manner at the level of structure and function (Grandy, 2009).

The concept of policy management which is based on positive progress without committing any deviation from the provisions of laws and regulations is a concept of supervision. To measure this, an institution that functions to supervise government structures and functions is needed. Pareto efficiency can only occur in conditions of responsiveness of effective supervisory tools and accountability of the state administration apparatus to carry out program effectiveness (Bromley, 1990).

Supervision (controlling) and inspection (auditing) is an inherent part (inherent) in a management system. As is well known, in a management system there are functions of planning (planning), implementation (actuating), supervision (controlling) or inspection (auditing) and evaluation (monitoring). These elements work complementary in one unit and are interrelated (Akbar, 2012, p. 43). Stephen Robein (quoted by Akbar, 2012, p. 46) explains the meaning of supervision as follows: "... the process of monitoring activities to ensure they are being accomplished as planned and correcting any significant divisions. This states that supervision is a process of observation (monitoring) of a job, to ensure that the work is completed as planned, by correcting several interrelated thoughts.

Basically supervision of state finances can be classified into internal supervision and external supervision. Internal supervision is supervision carried out by an internal supervisory agency, namely an institution that is in a government or executive structure. This supervision consists of direct superior supervision or embedded supervision and functional supervision (Fahrojih, 2016, p.46).

External supervision is a form of supervision carried out by a supervisory

unit that comes from outside the executive environment. Thus, there is no longer an official relationship between the supervisor and the supervised party. The institutions that carry out external oversight are the DPR or DPRD and BPK (Fahrojih, 2016, p. 47).

Model Reconstruction

Model-based analysis is important in stages to determine or compile a model that can understand the relationship of the problem so that it is expected to have a behavior change effect on the real system under study. Kaplan in Shoemaker (2003) further states "sometimes the word is used to represent a model of a theory which presents the letter purely as a structure of uninterpreted symbol". Based on the above opinion, the meaning conveyed in forming a model is expected to function to provide an image or description, provide an explanation and a pattern of thought flow in the form of images.

Conceptually the modeling paradigm can also be expressed in two general views, namely: 1) modeling contains an idea or ideas and is connected through simpler language; and 2) modeling arranges the model maker in the form of a series that describes a phenomenon in a system (Jackson, 2007, p. 105). This also provides a new understanding that the model will show a real framework in an activity process. To do modeling, a structural approach is needed which is part of a new thinking system. The use of the thinking system needs to understand that a physical structure and decision-making structure are interdependent with one another, known as a causal relationship or cause and effect.

METHODOLOGY

This study used a qualitative research design. Qualitative methods are usually used to research problems that have a detailed scope that is studied in depth, intact and holistically and is not a partial study. The focus of research on this

type of qualitative research is closely related to problem formulation because research problems become a reference in determining the focus of research. However, considering that qualitative research methods are flexible, the focus of research may develop in accordance with the research situation in the field and in accordance with the final results of actual data collection in the field. Based on the problems and research objectives that have been formulated, two research focuses were determined: 1) the delegation of BPK's authority in carrying out examination duties on the management and responsibility of state finances; and 2) a model of delegation of authority that can be developed for BPK in carrying out examination tasks on the management and accountability of state finances.

The data used in this research comes from primary data and secondary data. Primary data was obtained directly by researchers through in-depth interviews with elements of BPK leadership and BPK structural officials related to the preparation of BPK authority delegation designs, as well as BPK implementers and examiners and / or experts from outside BPK who work for and on behalf of BPK related to the recipient of the delegation of authority. CPC. Meanwhile, the fulfillment of secondary data needs is carried out utilizing official documents related to the process of drafting the design and implementation of policies related to the delegation of BPK's authority in carrying out duties on examination the management and accountability of state finances.

ANALYSIS

Delegation of BPK Authority to BPK Implementer

Delegation of BPK authority in examination the management and accountability of state finances to BPK Implementers dhi. The head of the BPK Representative, which is regulated based on the authority of the BPK in carrying out examination of the management of state

finances, is an authority obtained by attribution based on Article 23 E paragraph (1) of the 1945 Constitution which reads "to examine the management and responsibility of state finances, a free and independent BPK is held." From these provisions, it can be concluded that the state wants in order to examine the management and responsibility of state finances, a free and independent BPK is established. Furthermore, the matter of BPK is regulated in the BPK Law, including in this case related to its position and authority (Papatun, 2017).

In exercising its authority to examine the management and responsibility of state finances, the BPK, which consists of nine members attributively based on the BPK Law, has the authority, one of which is to determine the object of the examination, plan and carry out the examination, determine the time and method of the examination and prepare and present the report examination.

In the implementation of the said powers, the BPK is assisted by the BPK implementers consisting of the Secretariat General, the examination task executive unit, the supporting task implementation unit, representatives, examiners, and other officials appointed by the BPK as needed. The phrase "assisted by the implementers of the BPK" refers to providing support for the attribution authority that the BPK has. This provision implies that the BPK is allowed to delegate part of its authority or affairs through the division of tasks to BPK implementers (Adrian, 2013).

Thus in government administration, the role of the BPK implementers as intended is a form of delegation of authority based on the BPK Law. This matter is a basic understanding of the birth of the process of delegating authority from BPK to BPK implementers.

However, if you look at the practice in the process of delegation of authority that applies to government agencies and / or officials who carry out government functions, the use of the phrase "assisted"

is not actually known as a form of delegation of authority. As stipulated in the Government Administration Law, the delegation of authority that applies to government agencies and / or officials who carry out Government Functions only consists of Attribution, Delegation, and / or Mandate.

Thus, the use of the phrase "assisted" in Article 34 of the BPK Law creates inconsistencies with the practice of delegating authority in the realm of government administration. Furthermore, there are no other statutory provisions that confirm the form of delegation of authority from the BPK to the BPK Implementers. This resulted in freedom in defining the form of delegation of BPK authority to BPK implemeters.

However, based on the BPK Law, it is stipulated that further provisions regarding the procedures for exercising BPK's authority are regulated by the BPK Regulation. As a further provision for the implementation of BPK's authority, BPK Regulation Number 1 of 2019 concerning BPK Organization and Work Procedures regulates that the authority in carrying out examination tasks is delegated to the Main Auditorate for State Finance (AKN) who is under and responsible to the BPK through BPK Members who set by the BPK.

The Head of the BPK Representative Office receives the delegation of authority from the BPK and is responsible to the BPK through the Main Auditor for State Finance. When viewed from the point of view of accountability in the implementation of examination, either at the Auditorate unit or BPK Representatives, the appropriate form of delegation of authority to define the phrase "assisted by BPK implementers" is a mandate. So that in its development, the BPK has clearly and firmly regulated the delegation of BPK's authority to the BPK implementers or Main Investigation Auditor in the form of a BPK Decree.

The results showed that the management and expertise of the Examining Team had been regulated by the BPK in the SPKN. The SPKN regulates that the BPK ensures that the examiner has the necessary expertise. The Examining Team must collectively have the knowledge, experience and competence required for the examination. This includes knowledge and practical experience of the Examinations being performed, understanding of the standards and provisions of laws and regulations, understanding of the entity's operations, and the ability and experience to exercise professional judgment. BPK recruits suitably qualified human resources, provides training and capacity building, prepares examination standards and guidelines, and provides adequate examination resources.

Examiners maintain their professional competence through continuous professional development. The capacity building for examiners includes the exchange of examination ideas and experiences with the international examination community. This is manifested in congresses, trainings, seminars and working groups at the international level. Examiners can use the work of the Government Internal Supervisory Apparatus, experts and / or examiners outside the BPK. The examination procedure should provide an adequate basis for using the work of the other party. Examiners must obtain evidence that guarantees the competence and independence of experts and / or examiners outside the BPK, as well as the quality of their work.

Delegation of BPK Authority to Experts and / or Examiners Outside the BPK

The results of research on laws and regulations related to the delegation of authority from the BPK to experts and / or examiners outside the BPK, based on Article 9 paragraph (1) letter g of the BPK Law stipulates that in carrying out its

activities, the BPK has the authority to use experts and / or examiners outside the BPK who work for and on behalf of the BPK. Furthermore, BPK Regulation No. 1 of 2008 on the Use of Examiners and / or Experts from Outside the BPK, to implement the provisions of Article 3 paragraph (2) and Article 9 paragraph (3) of the Examination Law and Article 6 paragraph (4) and Article 9 paragraph (1) letter g of the BPK Law.

BPK can employ examiners outside the BPK and must be independent and have the necessary competencies. The competence of examiners outside the BPK is proven by a professional certificate issued by the competent authority or other documents certifying expertise.

The results of the analysis of the use of examiners outside the BPK who work for and on behalf of the BPK from the AP environment, it is known that based on Government Regulation Number 60 of 2008, the Financial and Development Supervisory Agency (BPKP) has synergized with all government inspectorates, starting from the Inspectorate General of the Ministry / Institutions, Provincial Inspectorates to District / City Inspectorates. Since the enactment of Presidential Regulation No. 194/2014, the synergy obligation has become stronger. The synergy between BPKP and the inspectorate is carried out in terms of reviews of budget absorption and support for the law enforcement agenda. The supervisory function carried out by BPKP is limited to government agencies and not state institutions.

This means that the relationship with state institutions, in this case the BPK, is actually not parallel. BPKP as a Non-Departmental Government Institution (LPND) oversees government internal finances or acts as an internal auditor, while BPK as a state high institution checks and oversees government finances, or acts as an external auditor.

However, despite having different duties and authorities, BPK and BPKP

have performed synergy⁶ and coordination very well, especially in the context of improving the quality and accountability of the management and accountability of state finances. The synergy and coordination carried out by the BPK and BPKP have contributed greatly to⁴⁴ proving the quality and accountability of the management and accountability of state finances, through recommendations on the results of audits based on the process of examination state finances and internal government supervision in accordance with the standards generally accepted standards.⁴

Furthermore, based on Article 9¹⁸ the Examination Law states that in conducting examination of the management and responsibility of state finances, the BPK can take advantage of the results of the APIP examination. Based on these provisions, in the event that there are differences in the recommendations for the results of the examination between the BPK and the BPKP (including the results of calculating losses), the implementation of these recommendations is returned to the authority of the BPK and BPKP which have been clearly regulated in the laws and regulations, so that overlapping audits can of course be possible. avoided by the synergy and excellent coordination that have been carried out by the two institutions.

The results of the analysis of the types of examinations carried out by examiners and / or experts from outside the BPK indicate that the types of examination are determined⁵⁶ by the BPK. The type of examination as referred to in paragraph (1) consists of financial examination, performance examination, or examination²⁹ with specific purposes as referred to in Article 4 paragraph (2), paragraph (3), and paragraph (4) of the Examination Law. The type of examination performed by a public accountant appointed by a party other than the BPK is a financial examination.

⁵ Principles of Delegation of Authority to Delegation of Authority of BPK

Based on the research results, it is known that the delegation of BPK's authority has basically been implemented quite well in accordance with the 7 (seven) principles for delegating authority according to Koontz and Weihrich, although there are several principles that still need to be improved because there are still some indicators that are not yet optimal.

Principle of Delegation by Expected Results. Based on the results of the research, it is known that in the delegation of authority for the implementation of examination tasks carried out by the BPK, it is in accordance with the principle of delegation of authority based on the predicted results, this is because in the delegation of authority, BPK has considered strategic planning and planning for each examination assignment so that there is suitability in the implementation of the delegation of authority. with the implementation of examination duties.

BPK strategic planning is the process of compiling a vision and mission that is compiled by BPK every 5 (five) years and is contained in the Strategic Plan document (Renstra). The strategic plan contains BPK's vision and mission that will be achieved within a period of 5 (five) years, and includes, among other things, priority examination policies and strategies.

The BPK has compiled the 2016-2020 BPK strategic plan. The 2016-2020 BPK strategic plan is BPK's third Strategic Plan. The previous ten (10) years BPK's Strategic Plan emphasized institutional development to realize the BPK as a free and independent, professional, and credible state financial examination institution to play an active role in or encourage accountable and transparent management of state finances.

¹² **Principle of Functional Definition.** Based on the results of the research, it is known that the delegation of authority

carried out by the BPK is not fully in accordance with the principle⁶ of functional definition, this is because in the form of the delegation of BPK's authority has not been explicitly and clearly stated in the job description or job description¹⁴ of each BPK implementers based on BPK Regulation Number 1 2019 concerning the Organization and Work Procedure of the BPK.

The results of the analysis show that the Government Administration Law has stipulated that the mandate is the Transfer of Authority from higher government agencies and / or officials to lower government agencies and / or officials with responsibility and accountability remaining with the mandate giver. The results of the analysis show that the Government Administration Law in Article 12 paragraph (3) has stipulated that attribution authority cannot be delegated, unless it is regulated in the 1945 Constitution and / or laws.

Based on the explanation above, it is known that there is a mismatch between the regulations regarding the delegation of authority in the BPK, especially in the SPKN and PMP, and the Government Administration Law. As a form of BPK's compliance with the provisions stipulated in the Government Administration Law, the appropriate and ideal form of delegation of authority for BPK is to comply with the regulations in accordance with the Government Administration Law.

Scalar Principle. Based on the results of the study, it is known that the delegation of authority carried out by the BPK is in accordance with the principle of the hierarchy of positions, this is because in the delegation of authority, the BPK has paid attention to the position of each BPK implementers. This principle requires a sequence of authority from top leaders to subordinates. According to this principle every subordinate must be endeavored to only accept orders from someone superiors. But a superior can command more than a subordinate. The principle that

every subordinate must be endeavored to only receive orders from a superior is relatively difficult to implement at the BPK because the BPK is led by nine members with collective collegial leadership. The BPK leadership consists of a chairman who is also a member, a deputy chairman who is also a member, and seven members.⁴

Authority Level Principle. Based on the research results, it is known that the delegation of authority carried out by the BPK is not fully in accordance with the principle of the level of authority, this is because the delegation of authority does not pay attention to the position of each BPK implementers. This has resulted in a mismatch between the delegation of authority carried out by BPK to BPK implementers, because in the delegation of authority does not pay attention to the authority of BPK implementers in implementing policies in the organization, causing BPK implementers who receive authority from BPK to not be able to make decisions because it is not within their authority.

In its implementation, the products issued by BPK dhi. LHP from BPK Representative, the signatory party is the implementers of BPK or The Head of the Representative BPK is in charge of the examination without mentioning the name (a.n.) of the BPK, so that implementation is not a characteristic of the mandate authority.⁵⁰ Thus there is a mismatch between the provisions of the laws and regulations with the implementation.

12 Principle of Unity of Command. Based on the results of the research, it is known that the delegation of authority carried out by the BPK is in accordance with the principle that emphasizes the importance of a single unit of command in delegating authority, this is because the BPK has established a Strategic Plan which contains the vision and mission of BPK to be achieved in a period of 5 (five) year, and among other things, contains the policy and strategy for examination that

are priority. Apart from the Strategic Plan, based on the arrangement in the BPK Implementing Administration Organization, it is known that there is no overlap of work due to the delegation of authority not based on the order or position of the BPK implementers in the organization.

Principle 12 of Absoluteness of Responsibility. Based on the results of the research, it is known that the delegation of authority carried out by the BPK is fully in accordance with the principle of delegation of authority which is balanced with the granting of full responsibility, this is shown that in the implementation of the examination, the examiner has a value of independence in his professional responsibilities. Based on the regulation regarding the delegation of authority and analysis of the delegation of authority of BPK, it is known that the form of authority is not clearly stated, even though it is characteristically included in the form of a mandate, while in the mandate it is known that the responsibility and accountability remain with the mandate. According to this principle, the amount of authority delegated must be the same and in proportion to the amount of tasks and responsibilities requested. Without a balance between authority and responsibility it will result in a deadlock in the implementation of tasks and overlapping.

Principle of Parity of Authority and Responsibility. This principle states that every recipient of authority must absolutely be responsible to the giver of authority regarding the authority he carries out. Based on the results of the research and the definition of these principles, there is a mismatch between the delegation of authority carried out by the BPK the BPK implementers, this is because in the form of the delegation of authority has not been explicitly stated so that it does not pay attention to the balance between the authority and responsibilities of each BPK implementers, for example is the state

administrative lawsuit related to LHP addressed to the Head of BPK Representatives. Based on the regulation regarding the delegation of authority and analysis of the delegation of authority of BPK, it is known that the form of authority is not clearly stated, even though it is characteristically included in the form of a mandate.

Comprehensive Model of Delegation of BPK's Authority

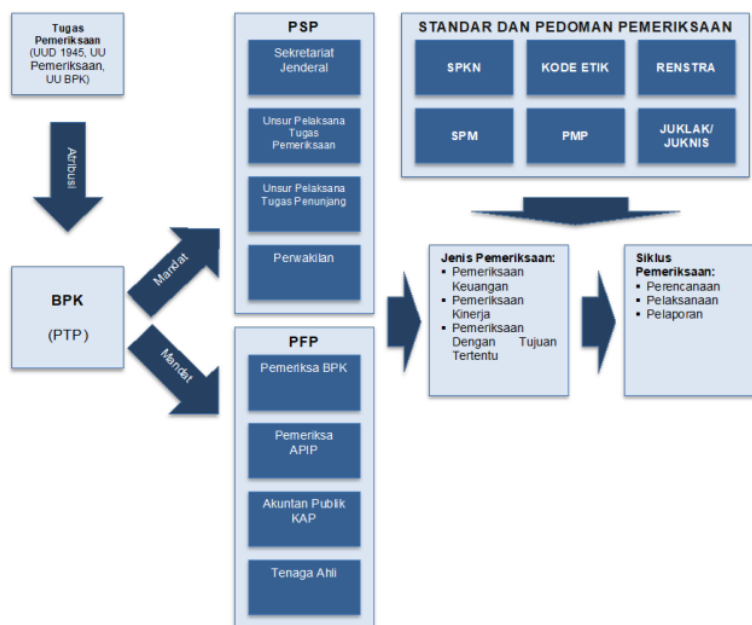
BPK is given the attribution authority to examine the management and responsibility of state finances based on the 1945 Constitution in: 1) Article 23 E paragraph (1) which regulates that in order to examine the management and responsibility of state finances, a free and independent BPK is held; and 2) Article 23 G paragraph (2) which stipulates that further provisions regarding BPK are regulated by law.

Following up on the provisions of the 1945 Constitution, the Examination Law and the BPK Law were issued. In exercising its authority, the BPK delegates this authority to the BPK implementers. The form of delegation of authority in the BPK Law is not explicitly stated whether it is done through delegation or mandate. The forms of delegation of authority in the BPK Law include the following: 1) Article 1 point 10 which stipulates that the Examiner is a person who carries out the task of examination the management and responsibility of state finances for and on behalf of the BPK; 2) Article 9 paragraph (1) letter g which regulates that in carrying out its duties, the BPK has the authority to employ experts and / or examiners outside the BPK who work for and on behalf of the BPK; 3) Article 34 Paragraph (1) which regulates that the BPK in carrying out its duties and authorities is assisted by the BPK Implementer, which consists of the Secretariat General, the examination task executive unit, the supporting task implementation unit, representatives, examiners, and other officials appointed

by the BPK accordingly. by necessity; and 4) Article 34 Paragraph (3) which regulates that in carrying out examination duties, the BPK uses an Examiner who is a Civil Servant or who is not a Civil Servant.

59

Based on the research results, the model for delegation of authority that can be developed for BPK is a comprehensive examination task mandate model as follows:



Picture 1. Comprehensive Examination Model
Source: Author, 2021

The comprehensive examination task mandate model illustrates the following mindset:

61 The BPK is given attribution authority in accordance with the 1945 Constitution, the Examination Law, and the BPK Law 2 carry out examination duties on the management and accountability of state finances. Furthermore, the BPK as the Examining Task Giver (PTP) delegates the authority of the examination duties mandated to the Examining Structural Officer (PSP) and the Examining Functional Officer (PFP). Mandate delegation of authority to PSP is carried out because of the relationship between superiors and subordinates, while

the Mandate delegation of authority to PFP is due to an examination assignment. PSP carries out its duties as an implementing, supporting and supporting element of the examination task, while PFP carries out the task of examination the management and responsibility of state finances for and on behalf of the BPK.

12 Examination duties are divided into 3 (three) types of examinations, namely financial examination, performance examination, and examination for specific purposes. After determining the type of examination, it is followed by an examination cycle which is divided into 3 (three), namely planning, implementing, and reporting the examination.

Comprehensive implementation of examination tasks in accordance with the type of examination specified and the examination cycle based on the standards and examination guidelines applicable to the BPK, namely SPKN, Code of Ethics, Strategic Planning, SPM, PMP, and the Examination Guidelines or Technical Guidelines. BPK needs to be aware of the consequences of the model of delegation of authority through a comprehensive examination task mandate, and the consequences if the decision or signing of the BPK official text is not carried out in accordance with the Government Administration Law and the theory of delegation of authority, namely:

In terms of mandate, the delegation procedure is in the context of a routine supervisory subordinate relationship. The responsibility and accountability remain with the mandate. Considering that the form of delegation of authority is mandatory, all signatories must comply with the provisions of Article 14 paragraph (4) of the Government Administration Law, namely Government Agencies and / or Officials who receive the mandate must mention on behalf of the Agency and / or Government Officials who provide the mandate.

If there is an error because it does not use the mention of the name in the product as a result of BPK's authority, for example LHP, then administratively the product can be revoked and replaced with a new one. This is an editorial error. The BPK does not have to carry out a new examination. The content or substance of the LHP does not become invalid or invalid.

The model of delegation of authority through a comprehensive examination task mandate is expected to realize the benefits of state financial examination carried out by the BPK. These benefits can be demonstrated through BPK examination that are able to encourage the management of state finances to achieve state objectives, among others by: 1) providing

examination results including independent, objective and reliable conclusions, based on sufficient and appropriate evidence; 2) strengthening efforts to eradicate corruption in the form of submitting findings indicating criminal acts and / or losses in the management of state finances to the authorized agency for follow-up, as well as preventing by strengthening the state financial management system; 3) increased accountability, transparency, economics, efficiency and effectiveness in the management and responsibility of state finances, in the form of constructive recommendations and effective follow-up; 4) enhancing compliance with the management and accountability of state finances to the provisions of laws and regulations; 5) increasing the effectiveness of the role of APIP; and 6) increasing public confidence in the results of BPK examination and the management of state finances.

CONCLUSION

Sources of authority to Government Agencies and / or Officials are regulated in Government Administration Law. The BPK as a free and independent state institution is given the authority to carry out examination duties on the management and responsibility of state finances based on the 1945 Constitution, so that the form of BPK's authority is attribution. In carrying out its duties and authorities, the BPK carries out three types of examination consisting of financial examination, performance examination, or examination for a specific purpose. Article 34 paragraph (1) of the BPK Law regulates that the BPK in carrying out its duties and authorities is assisted by the BPK implementers.

The results show that the BPK has not fully harmonized the provisions related to the delegation of authority according to the Government Administration Law, this can be seen from the regulations on the SPKN, the BPK Implementing Organization, and the PMP which provide

regulations that are not fully in line with the Government Administration Law regarding the delegation of authority, especially in exercising authority at the examination planning stage, namely the signing of the Examination Task Letter, and the examination reporting stage, namely the signing of the LHP and the Exit Letter of the LHP in order to deliver it to the head of the examination entity.

The model of delegation of authority from BPK to BPK implementers, and examiners and experts outside the BPK in the implementation of examination tasks on the management and responsibility of state finances is a comprehensive examination task mandate, so that BPK implementers, and examiners and experts outside the BPK perform examination duties for and on behalf of the BPK. The signing of the Examination Task Letter, LHP, and Exit Letter of the LHP carried out by the mandate recipient must comply with the provisions of Article 14 paragraph (4) of the Government Administration Law, so that the responsibility and accountability for the examination process rests with the BPK.

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