

# Reformulating Administrative Sanctions for Regional Heads and Legislative Members in Delays of Regional Budget Approval in Indonesia

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## Abstract

*Delays in approving regional budget draft regulations (Perda R-APBD) remain a critical issue in Indonesia, often leading to stagnation in regional development and governance. This study explores the reformulation of administrative sanctions for regional heads and members of the Regional People's Representative Council (DPRD) as a legal response to persistent delays. Utilizing a doctrinal legal research method, this paper analyzes inconsistencies and inefficiencies in the current regulatory framework, specifically under Articles 312 and 313 of Law No. 23 of 2014 on Regional Government. The findings highlight normative contradictions and propose an integrated legal mechanism to ensure accountability and collaborative governance. This reform is expected to foster better budgetary discipline and contribute to sustainable regional development.*

**Keywords:** *Administrative Sanctions, Regional Governance, Legal Reform, Budget Delays, Indonesia.*

## Introduction

Budgetary approval processes in regional governance play a pivotal role in ensuring the smooth operation of public administration and economic development. In Indonesia, the Regional Budget (APBD) functions as a primary instrument for fiscal planning and policy implementation. However, delays in the enactment of regional budget regulations (Perda APBD) frequently occur, disrupting development agendas and eroding public trust. The Ministry of Finance (2024) reported that 51 regions failed to submit their budgets on time, risking delayed revenue allocations and impaired public services.

This issue is compounded by conflicting provisions within the regulatory framework. Article 312 of Law No. 23 of 2014 stipulates sanctions for both regional heads and DPRD members, but Article 313 provides loopholes that exempt these actors under specific conditions. This normative inconsistency has rendered the sanction mechanism ineffective, undermining its deterrent effect.

The importance of timely budget approval cannot be overstated, as it directly impacts public service delivery and infrastructure development. A well-structured budget reflects the priorities of regional governance and acts as a blueprint for achieving developmental goals. Delays not only stall ongoing projects but also erode public confidence in the government's ability to manage resources effectively. The lack of accountability in budgetary processes has further compounded this issue, necessitating legal and administrative reforms.

International best practices underscore the need for stringent legal frameworks to ensure fiscal discipline. For instance, countries like Germany and South Korea have implemented robust sanction mechanisms to address budgetary delays, ensuring adherence to deadlines and preventing misuse of public funds. Indonesia's current system, however, lacks the rigor needed to hold stakeholders accountable, leading to frequent delays and inefficiencies.

This study focuses on addressing these gaps by exploring the potential for reformulating administrative sanctions. It aims to eliminate legal ambiguities and enhance the accountability of both regional heads and DPRD members. By harmonizing existing laws and introducing enforceable penalties, the proposed

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reforms seek to create a more disciplined and transparent budgetary process.

The research contributes to the broader discourse on governance and fiscal responsibility in Indonesia. By drawing on comparative studies and analyzing local case studies, this paper provides actionable insights for policymakers and legal practitioners. It emphasizes the need for collaborative governance and the establishment of clear accountability mechanisms to mitigate the adverse effects of budgetary delays.

Ultimately, the proposed reformulation of sanctions aims to align Indonesia's governance practices with global standards, fostering sustainable development and public trust. This paper argues that a robust legal framework, coupled with effective enforcement, is essential for addressing the persistent issue of budgetary delays and enhancing the overall efficiency of regional governance.

## Literature Review

### *Theoretical Perspectives on Legal Sanctions*

Legal sanctions are integral to ensuring compliance within governance structures. Radbruch's theory of legal priorities emphasizes balancing justice, legal certainty, and expediency (Ali, 2002). This theoretical foundation highlights the necessity of crafting sanctions that not only deter misconduct but also promote fairness and operational efficiency.

In Indonesia, administrative sanctions are often perceived as punitive rather than corrective, limiting their effectiveness in fostering accountability. Aligning with Radbruch's priorities requires recalibrating the sanction framework to emphasize justice over rigidity. This shift enables sanctions to function as a tool for systemic improvement rather than mere punishment.

Radbruch's theory also stresses that legal certainty must align with justice to maintain public trust. In the context of Indonesia's regional governance, where delays in budget approvals are rampant, the absence of clearly defined sanctions undermines both legal certainty and justice. This gap reinforces the urgency of reformulating the existing framework to prioritize equitable enforcement.

### *Comparative Insights*

Comparative studies reveal varying approaches to budgetary discipline. In the United States, budgetary delays trigger automatic spending cuts (sequestration), ensuring fiscal continuity while imposing financial discipline (Smith, 2021). European Union mechanisms further reinforce compliance through monetary penalties for non-adherence to fiscal rules, showcasing the importance of enforceable sanctions.

In Asia, South Korea's budgeting processes emphasize transparency and stringent accountability measures, effectively minimizing delays. These practices underscore the potential of integrating automatic sanctions and collaborative oversight mechanisms into Indonesia's regulatory framework. By learning from these models, Indonesia can develop a system that not only penalizes delays but also incentivizes timely compliance and collaborative governance.

The integration of these comparative insights into Indonesia's legal framework would necessitate adjustments in institutional responsibilities. For instance, empowering a central oversight body to monitor regional compliance could mimic the role of South Korea's Ministry of Interior and Safety, which coordinates fiscal accountability.

## Methodology

This research employs a doctrinal approach, analyzing statutory provisions, academic literature, and case studies. The doctrinal method focuses on understanding the legal principles and frameworks that underpin the governance of budgetary processes. By analyzing these principles, the study identifies inconsistencies and gaps within Indonesia's current system.

To provide depth, qualitative methods were employed to gather insights from academic sources, policy documents, and comparative international frameworks. Data collection involved a systematic review of relevant legislative texts, court rulings, and existing commentaries on administrative sanctions in Indonesia. This review also included analysis of fiscal reports from the Ministry of Finance to identify trends in budgetary delays and their implications.

The case studies covered in this research were selected based on their relevance to the issue of delayed budget approvals and the enforcement of sanctions. For example, the selection included regions with persistent delays, such as Jember and Kuantan Singingi, to illustrate the challenges of implementing the existing framework. Data from interviews with legal experts and policymakers provided additional insights into the practical hurdles and potential solutions for reformulating sanctions.

To ensure robustness, the research incorporated triangulation methods by comparing findings from legal analysis, empirical data, and expert opinions. This multi-faceted approach allows for a comprehensive understanding of the systemic issues and informs the proposed recommendations.

## Results

### *Normative Contradictions*

The analysis reveals a fundamental conflict between Articles 312 and 313 of Law No. 23 of 2014. Article 312 imposes strict penalties for delayed budget approval, yet Article 313 allows the head of the region to bypass sanctions by issuing a substitute regulation (Perkada). This contradiction weakens the enforcement mechanism and creates loopholes that undermine accountability.

Further examination shows that these articles lack clarity in defining the roles and responsibilities of stakeholders. This ambiguity often leads to inconsistent enforcement, where some actors are penalized while others evade accountability. For instance, while Article 312 specifies sanctions for regional heads, it does not adequately address the shared responsibility of DPRD members, leading to an imbalance in accountability.

### *Case Studies*

- *Jember Regency (2020)*

Delays in budget approval led to significant disruptions in public services, with the regional head facing sanctions while DPRD members were absolved of accountability. This case highlights the inequities in the current framework, emphasizing the need for balanced accountability. Interviews with local officials revealed that the lack of procedural clarity contributed to the delays, as both executive and legislative branches failed to coordinate effectively.

- *Kuantan Singingi Regency (2023)*

Repeated delays resulted in stalled infrastructure projects and disrupted healthcare services. Ambiguities in the law allowed DPRD members to evade penalties, shifting the entire burden onto the regional head. Further analysis indicated that political conflicts within the DPRD played a significant role in the delays, underscoring the need for collaborative mechanisms to address such disputes.

- *National Trends*

The Ministry of Finance's 2024 report indicates systemic delays across multiple regions, with 51 areas failing to meet budget submission deadlines. The lack of consistent enforcement has exacerbated governance inefficiencies, further validating the need for comprehensive legal reforms. Data analysis

from these trends reveals recurring patterns, such as inadequate monitoring and limited capacity for legal recourse, which hinder the effective implementation of sanctions.

## Discussion

### *Reformulation Strategies*

Reforming the sanction mechanism necessitates addressing three critical aspects:

- *Normative Clarity*

Articles 312 and 313 must be harmonized to eliminate conflicting interpretations. Clear procedural guidelines should be established to determine accountability for delays, ensuring that both executive and legislative branches share responsibility.

- *Collaborative Accountability*

Both regional heads and DPRD members should be equally accountable for delays. Establishing joint deadlines and penalties for non-compliance can foster a culture of collaboration rather than blame-shifting.

- *Judicial Oversight*

Establishing a dedicated tribunal for resolving budgetary disputes can ensure impartial enforcement of sanctions. This tribunal could provide a structured process for addressing delays and enforcing penalties, reducing the likelihood of selective accountability.

### *Implications for Governance*

Reformulated sanctions can promote fiscal discipline, enhance transparency, and foster trust between regional governments and the public. By addressing normative ambiguities and introducing equitable accountability measures, these reforms can align Indonesia's governance practices with global standards.

The proposed reforms are not merely punitive but also preventive. By creating clear guidelines and collaborative mechanisms, they aim to mitigate delays proactively, ensuring smoother governance and more efficient public service delivery.

## Conclusion

The issue of delayed regional budget approvals has long hindered Indonesia's governance efficiency and public service delivery. This paper identifies critical gaps within the existing regulatory framework, particularly the conflicting provisions of Articles 312 and 313 of Law No. 23 of 2014. These contradictions undermine the enforcement of administrative sanctions, creating a lack of accountability among stakeholders.

Reformulating the current administrative sanction framework is imperative. By harmonizing normative standards, establishing shared accountability, and introducing judicial oversight, the proposed reforms aim to address systemic inefficiencies. Comparative insights from countries like South Korea and Germany provide actionable models for ensuring fiscal discipline and transparent governance.

The adoption of these reforms will not only enhance compliance but also foster public trust in regional governance. As Indonesia aspires to align its governance practices with global standards, addressing these regulatory shortcomings is a crucial step towards achieving sustainable development and equitable public

service delivery. Further research and collaboration among policymakers, legal practitioners, and academics are essential to ensure the successful implementation of these recommendations.

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