

Determination of the APBD through Regional Head Regulations and its Implications for the Principles of Good Governance: Case Study of Indramayu Regency in 2023

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Abstract

This study aims to analyze the enactment of the 2023 Regional Revenue and Expenditure Budget (APBD) in Indramayu Regency without mutual agreement between the Regent and the DPRD, using the principles of *Good Governance* as the main analytical framework. The research adopts a descriptive qualitative approach with a normative analysis of statutory regulations and official government documents. The findings reveal that although the enactment of the APBD through a Regent Regulation is legally justified under Article 313 of Law No. 23 of 2014 and its derivatives, the practice reflects institutional dysfunction, centralization of executive authority, and violations of the principles of participation, transparency, and accountability. The absence of administrative sanctions from the provincial government also indicates weak enforcement of the *rule of law* and insufficient vertical oversight. This study recommends strengthening collaboration between the executive and legislative bodies, ensuring alignment with agreed fiscal planning documents, enforcing sanctions where appropriate, and reforming oversight systems to ensure that local financial governance adheres to democratic, participatory, and accountable *Good Governance* standards.

Keywords: Good Governance, APBD formulation, Regent Regulation, Accountability, Local Oversight

INTRODUCTION

The implementation of regional autonomy provides real, broad, and responsible authority to local governments to regulate and manage the interests of their communities, as mandated in Law Number 33 of 2004 which was later revoked and refined through Law Number 1 of 2022 (Faisal & Nasution, 2016). One of the main pillars of the implementation of autonomy is regional financial management through the Regional Budget (APBD). The APBD

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is not only a technical budgeting instrument, but also a reflection of the accountability and transparency of local governments in carrying out public service and development functions, through open recording of revenues and expenditures, the APBD guarantees responsible financial management and responsiveness to community needs (Lesang & Lule, 2024). Therefore, its preparation must follow the principles of good governance and in accordance with statutory provisions, including the obligation for joint approval between the regional head and DPRD as stipulated in Law Number 23 of 2014 concerning Regional Government.

However, in practice, the dynamics of the relationship between regional heads and DPRD often create tensions that have an impact on the process of discussing and stipulating the APBD (Lesang & Lule, 2024). These tensions generally stem from differences in political views, development orientations, and calculations of inter-institutional interests. In some extreme cases, these disagreements have led to a failure to reach a joint agreement, which has led to the unilateral stipulation of the APBD by the regional head through a regional head regulation.

One prominent case in the dynamics of regional financial management occurred in Indramayu Regency in Fiscal Year 2023, when the failure to reach a joint agreement between the Regent and DPRD in discussing the APBD resulted in the Regent setting the budget unilaterally through a Regent Regulation. This situation was triggered by the incompleteness of discussions between the Local Government Budget Team (TAPD) and the DPRD until past the specified deadline, as reflected in the plenary meeting of the Indramayu DPRD on November 30, 2022 which failed to produce approval of the Draft Regional Regulation on the 2023 APBD (Liputan6.com, 2022). This phenomenon raises serious issues from both legal and governance aspects, including potential violations of the principle of checks and balances, the validity of budgetary legal products, and the administrative consequences that can be imposed by the provincial government as the supervising and overseeing party. The lack of agreement also indicates the lack of preparedness of local governments, particularly in the preparation of the General Budget Policy (KUA) and Temporary Budget Ceiling Priorities (PPAS), which should be harmonized with the Local Government Work Plan (RKPD). In the last plenary meeting, TAPD was not even able to provide the exact figures in the budget document. At the same time, the Regent was not present to sign the approval, which in turn was considered by various parties, including local legal observers, as a form of violation of

Article 312 paragraph (1) of Law Number 23 of 2014 concerning Regional Government, and reflects a weak commitment to the principles of good governance (Tjimanoeck.com, 2022).

This situation creates an urgency to examine in depth the practice of establishing APBDs without DPRD approval. This study is important not only to understand its legal and procedural aspects, but also to evaluate the extent to which this condition impacts the effectiveness of regional financial management, the stability of institutional relations, and public trust in the policy formulation process at the local level. This research will provide constructive input in strengthening democratic and sustainable local budgeting systems.

Although many studies discuss conflicts in the ratification of the APBD, no study has been found that specifically explores the practice of unilateral budget setting in the juridical, administrative, and governance contexts as occurred in the Indramayu Regency. This research offers an original contribution (novelty) by combining normative and empirical studies of the process, legal basis, sanctions, and impact of determining the APBD without joint approval and examining it within the framework of local governance.

To analyze this phenomenon, the Good Governance theory approach as proposed by the United Nations Development Programme UNDP (1999) is used, which emphasizes the importance of the principles of transparency, participation, accountability, and effectiveness in governance. These principles are the basis for assessing the extent to which the process of preparing and determining the APBD reflects good governance practices and is responsive to public needs.

Based on these conditions, this research is directed at further exploring how the mechanism for determining the Indramayu Regency Budget for Fiscal Year 2023 can proceed without joint approval between the Regent and the DPRD. The main focus includes an analysis of the procedural and juridical aspects of the stipulation of Regent Regulations, administrative sanctions imposed by the West Java Provincial Government, and their impact on the effectiveness of budget management and local governance in general.

The purpose of this study is to comprehensively explain the dynamics of the relationship between the Regent and the DPRD in the process of determining the 2023 APBD in Indramayu Regency, examine the legal basis and procedures used in the unilateral determination of the budget, and examine the implications for the financial governance system and local government.

LITERATURE REVIEW

Concept of Good Governance According to UNDP (1999)

Good Governance is a concept of governance that emphasizes the principles of democracy, transparency, and accountability in state administration. UNDP (1999) defines Good Governance as the exercise of political, economic, and administrative authority to manage the affairs of the state at all levels. The concept includes mechanisms and institutions that enable citizens to express their interests, exercise their rights and obligations, and resolve conflicts peacefully.

UNDP sets out eight main principles of good governance, namely: participation, legal certainty, transparency, responsiveness, consensus orientation, equality and inclusiveness, effectiveness and efficiency, and accountability. These principles become normative benchmarks in assessing the quality of governance, especially in the management of public policies and services to the community.

This concept is used in research to analyze the process of determining the Indramayu Regency APBD for Fiscal Year 2023 which is carried out unilaterally by the regional head. Good Governance provides an analytical framework to assess whether the process fulfills the principles of transparency, participation, and accountability that should be the foundation of democratic and public interest-oriented regional financial governance.

To strengthen the theoretical framework above, it is important to review several previous research results that raise similar themes, especially related to the conflict in the preparation of the APBD and the inequality of relations between the executive and the legislature at the regional level.

Table 1. Previous Research

No	Researcher	Year	Research Location	Problem Focus	Main Findings
1	Kamaludin, Arman, & Swastiani Dunggio	2022	North Kolaka Regency	Executive-legislative synergy	Suboptimal relationship, especially in the preparation of the General Budget Policy (KUA); frequent conflicts
2	Siregar & Hasan	2019	Aceh	Delay pattern in budget ratification	Political dynamics during the 2017 APBA discussion,

					miscommunication between the Aceh DPR and the Aceh government
3	Ani, Syahbandir, & Helmi	2020	Aceh	Delay pattern in budget ratification	Since 2008, delays have become a recurring pattern due to poor time planning, institutional conflicts, and political intervention
4	Lindawati	2017	Blora Regency	Contributing factors to APBD delay in Blora	Delay triggered by poor coordination and low readiness of human resources
5	Rattekanan	2020	Maluku Province	Budget planning and allocation	Weak commitment from local government apparatus, DPRD intervention, and lack of budgeting information systems
6	Maniagasi, Bharanti, & Christian	2016	Sarmi Regency	Role of budget actors	Need for harmonization between executive and legislative roles; actors' technical understanding and educational background affect APBD quality
7	Savitri, dkk	2019	Buleleng Regency	Organizational structure and time discipline	APBD formulation constraints triggered by OPD structural changes and weak discipline in budget planning stages
8	Subechan, Hanafi, & Santoso	2014	Kudus Regency	Structural obstacles	Delay caused by weak inter-agency coordination, limited human resources, and unsynchronized regulations

Source: Google Scholar, Processed by Researcher (2025)

Based on Table 1, it can be concluded that the main problems in the ratification of APBDs in various regions are generally related to weak coordination between the executive and legislative branches, political dominance, and technical planning constraints. However, there has been no research that specifically examines the unilateral stipulation of the APBD by the

regional head from a Good Governance perspective, as happened in Indramayu Regency in Fiscal Year 2023. This is the focus and original contribution of this research.

RESEARCH METHODS

This research uses a descriptive qualitative approach that aims to gain an in-depth understanding of the process of determining the Indramayu Regency APBD for Fiscal Year 2023 without joint approval between the regional head and the DPRD. Data collection techniques are carried out through document review, namely by tracing and analyzing various publicly available documents such as mass media coverage, opinion articles, and relevant laws and regulations.

To strengthen the theoretical basis and analysis, academic reference searches were conducted through scientific portals and academic search engines such as Google Scholar, Garuda (Garba Rujukan Digital), and university journal portals from 2015 to 2025. This search aimed to identify relevant previous research on executive-legislative relations in local budget management and good governance practices. Data analysis was conducted by interpreting the content of the documents based on principles in good governance theory, such as accountability, transparency, effectiveness, and participation. All findings were interpreted narratively to explain the dynamics, causes, and impacts of the unilateral determination of the APBD by the regional head.

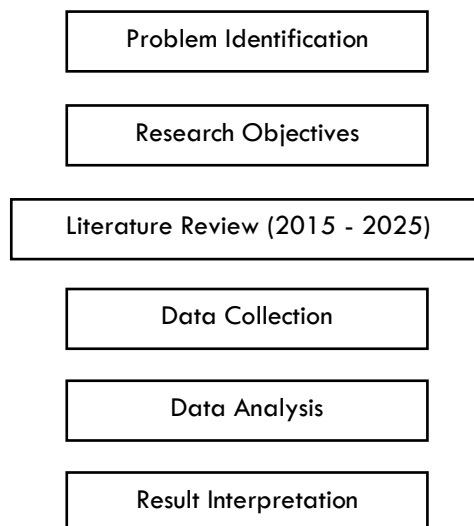


Diagram 1. Research Flow

RESULTS AND DISCUSSION

The stipulation of the Regional Budget (APBD) through a Regional Head Regulation (Perkada) is a procedural option provided by laws and regulations in certain situations, especially when there is no agreement between the regional head and the Regional People's Representative Council (DPRD). This provision is regulated in Article 313 paragraphs (1) and (2) of Law Number 23 of 2014 concerning Regional Government, strengthened by Article 107 of Government Regulation Number 12 of 2019, as well as the Appendix to Permendagri Number 84 of 2022. Juridically, these regulations provide a legal basis for regional heads to determine the APBD unilaterally but still demand consistency with development planning documents such as RPJMD, RKPD, KUA, and PPAS. However, the exercise of this authority does not necessarily negate the basic principles of good governance. The concept of Good Governance formulated by the United Nations Development Programme (UNDP, 1999) emphasizes that legality alone is not enough; the legitimacy of the governance process must also be assessed by the extent to which the principles of participation, transparency, accountability, effectiveness, legal certainty, and consensus orientation are implemented in every stage of public policy implementation.

In the context of Indramayu Regency for Fiscal Year 2023, the stipulation of the APBD through Regent Regulation Number 10 of 2023 is inseparable from the failure to reach a joint agreement between the Regent and the DPRD. The DPRD plenary meeting on November 30, 2022 ended without a decision, triggered by the incomplete discussion between TAPD and DPRD and the absence of the Regent in the decision-making forum. This situation indicates a lack of deliberative and representative functions in the political process of the regional budget.

Procedurally, the failure to pass the RAPBD through the legislative mechanism shows that the principles of participation and consensus orientation are not functioning, with the DPRD as an institution representing the people losing its role in the fiscal decision-making process. This lack of participation impacts not only normative aspects of governance but also the quality and acceptability of budget policies in the eyes of the public.

**Table 2. Schedule and Stages of APBD Preparation and Stipulation Indramayu Regency
Fiscal Year 2023**

Description	Determination/Approval/Letter		Remarks
	Number	Date	
Determination of the 2023 Regional Development Work Plan (RKPD)	Regent Regulation of Indramayu No. 85 of 2022	07 July 2022	Delayed (deadline: 30 June 2022)
Submission of the General Budget Policy (KUA) Draft by the Regent to the Regional House of Representatives (DPRD)	Letter No. 050/1697/BKD	14 July 2022	Delayed (deadline: first week of July)
Submission of the Provisional Budget Ceiling (PPAS) Draft by the Regent to DPRD	Letter No. 050/1697/BKD	14 July 2022	On time (deadline: second week of July)
Agreement on the KUA Draft between the Regent and DPRD	Agreement No. 170/03.PB/DPRD/2022 and 920/NK.3-Huk/2022	02 September 2022	Delayed (deadline: second week of August)
Agreement on the PPAS Draft between the Regent and DPRD	Agreement No. 170/04.PB/DPRD/2022 and 920/NK.4-Huk/2022	02 September 2022	Delayed (deadline: second week of August)
Submission of the Regional Regulation (Perda) Draft on APBD to DPRD	Letter No. 903/1831.a/BKD	09 September 2022	On time (deadline: second week of September)
Joint approval of the APBD Draft by the Regent and DPRD	-	Not reached (by 30 Nov)	Unachieved (no joint approval by 30 November 2022)
Submission of the Regent Regulation (Perkada) Draft on APBD to the Governor for approval	Letter No. 903/3669/BKD	09 December 2022	On time (max. 15 working days after failure to agree)
Approval of the APBD Perkada Draft by the Governor of West Java	West Java Governor Decree No. 900/Kep.13-BPKAD/2023	16 January 2023	On time (max. 30 working days)
Discussion on revisions following the Governor's approval of the Perkada APBD Draft	Minutes No. 01/KU.01.03.08/BA/BPKAD/2023 and Letter No. 903/216/BKD	27 January 2023	On time (max. 7 working days after approval received)
Issuance of the Regent Regulation on APBD for Fiscal Year 2023	Regent Regulation of Indramayu No. 10 of 2023	27 January 2023	-

Source: Decree of the Governor of West Java Number : 900/Kep.13-Bpkad/2023 (2023)

In terms of legal certainty (rule of law), several technical violations cannot be ignored. Based on the budget stage documents, the submission and discussion of KUA-PPAS documents experienced significant delays and did not meet the deadline as mandated by Permendagri No. 84 of 2022. This has serious implications for the validity of the budget stages that should be the basis for the stipulation of Perkada. On the other hand, the absence of the application of administrative sanctions against the parties responsible for the delay, as stipulated in Article 312 paragraph (2) of Law No. 23/2014, shows the weak implementation of the principle of accountability and the weakening of the supervisory function by the provincial government as the supervisor and controller of regional government administration.

Table 3. Structure of the Draft Regional Budget of Indramayu Regency for the 2023 Budget (IDR)

Code	Description	RKPD	KUA/PPAS	Draft Regional Regulation (Raperbup) FY 2023	Increase/Decrease
4	Regional Revenue				
4.1	Regional Own-Source Revenue (PAD)	576.658.502.361	599.962.483.000	647.755.529.700	47.793.046.700
4.2	Transfer Revenue	2.495.023.306.639	2.348.518.797.000	2.569.198.414.371	220.679.617.371
4.2.01	- Central Government Transfers	2.076.611.513.000	2.076.611.513.000	2.317.205.578.000	240.594.065.000
4.2.02	- Interregional Transfers	418.411.793.639	271.907.284.000	251.992.836.371	-19.914.447.629
4.3	Other Legitimate Regional Revenue	-	-	30.271.020.000	30.271.020.000
	Total Revenue	3.071.681.809.000	2.948.481.280.000	3.247.224.964.071	298.743.684.071
5	Expenditure				
	Total Expenditure	3.140.070.809.000	3.116.870.280.000	3.385.613.964.071	268.743.684.071
	Total Surplus/Deficit	-68.389.000.000	-168.389.000.000	-138.389.000.000	30.000.000.000
6	Financing				
6.1	Financing Receipts	68.389.000.000	168.389.000.000	168.389.000.000	-

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6.1.01	Surplus from Previous Fiscal Year	68.389.000.000	168.389.000.000	168.389.000.000	-
	Total Financing Receipts	68.389.000.000	168.389.000.000	168.389.000.000	-
6.2	Financing Expenditures			30.000.000.000	30.000.000.000
6.2.02	Capital Participation (Equity Injection)			30.000.000.000	30.000.000.000
	Total Financing Expenditures	-	-	30.000.000.000	30.000.000.000
	Net Financing	68.389.000.000	168.389.000.000	138.389.000.000	-30.000.000.000
6.3	Remaining Financing Surplus of the Current Fiscal Year	-	-	-	-
	Total APBD Volume	3.140.070.809.000	3.116.870.280.000	3.415.613.964.071	298.743.684.071

Source: Indramayu District Government Documents, Processed by Researchers (2025)

Furthermore, the structure of the Draft APBD of Indramayu Regency for Fiscal Year 2023 as presented in the table indicates significant changes in the components of regional revenues, expenditures, and financing that are not accompanied by clarity of the deliberative process with the DPRD. There was an increase in total revenue of Rp298,743,684,071, which was then followed by an increase in expenditure and regional financing expenditure in relatively commensurate amounts. These changes occurred at the finalization stage of the Draft Regent Regulation without legislative approval, posing serious problems in terms of fiscal transparency and institutional accountability. The lack of transparency on the basis of the assumptions of the changes and the unavailability of space for public consultation indicate that the budgeting process was not carried out in a participatory and open manner. From a good governance perspective, this condition not only contradicts the principles of transparency and effectiveness, but also reflects the lack of procedural legitimacy in the administration of regional finances.

The evaluation conducted by the Governor of West Java through Governor Decree Number 900/Kep.13-BPKAD/2023 resulted in several administrative corrections to the Perkada document. However, these corrections only cover the legal-formal aspects and have not touched the substantive dimensions of democratic governance. This kind of evaluation risks perpetuating unilateral discretionary practices in budget management if it is not accompanied by a normative approach that assesses the integrity of the budgeting process.

This situation reflects that although legal instruments are available, the quality of implementation of regional financial management does not fully reflect the principles of good governance. Determining the APBD without joint approval does provide a short-term solution to the political deadlock, but on the other hand, it creates a bad precedent in public financial governance that can damage the ecosystem of democratic, accountable, and participatory local government.

Table 4. Relevance of Good Governance Principles (UNDP, 1999) to the Indramayu 2023 APBD Case

Good Governance Principle	Implementation in the Indramayu Case	Analysis
Participation	Not optimally implemented	DPRD was not involved in the final APBD ratification, ignoring its representative function.
Rule of Law	Violated in technical stages	KUA-PPAS schedule and procedures were not in accordance with Permendagri No. 84 of 2022.
Transparency	Low	RAPBD documents were not publicly disclosed, limiting public access.
Responsiveness	Weak	The government did not respond to the political deadlock situation in a deliberative manner.
Consensus	Not achieved	Disagreement between the Regent and DPRD occurred without ongoing mediation efforts.
Equity and Inclusiveness	Neglected	The legislative role as public representation was marginalized.
Effectiveness and Efficiency	Disrupted	Delayed ratification hindered the implementation of programs and regional expenditures.
Accountability	Not enforced	No sanctions were imposed for procedural violations as mandated by Law No. 23 of 2014.

Source: UNDP, Processed by Researcher (2025)

The mapping of Good Governance principles on the practice of APBD determination in Indramayu Regency as presented in the previous table reflects a systemic governance deficit. When most normative principles are not implemented, the consequences that arise are not only limited to aspects of government administration but also affect institutional legitimacy and the effectiveness of regional development implementation. In a study conducted by Ani, Syahbandir, and Helmi (2020), delays in the approval of the APBD consistently affect the realization of work programs and reduce budget absorption. The same thing happened in the context of Indramayu, where delays not only delayed the development process but also created space for policy stagnation due to the malfunctioning of the deliberative channel between the executive and the legislature.

This phenomenon of consensus failure in the budgeting process is also reinforced by Kamaludin, Arman, and Dunggio (2022) which show that disharmony between the executive and legislature is one of the dominant factors in the emergence of budgeting conflicts. The failure to reach agreement between the Bupati and the DPRD in Indramayu is not only a result of political differences, but also a reflection of weak coordination and communication structures between government actors. This is exacerbated by the absence of a systematic fiscal conflict resolution mechanism, which should be part of strengthening institutional functions in the context of regional autonomy.

In addition, the dominance of the authority of regional heads in setting budgets without the involvement of the legislature indicates a tendency to concentrate fiscal power in the hands of the executive. Studi Maniagasi, Bharanti, and Christian's (2016) study reveals that the quality of budgeting at the local level is strongly influenced by the balance of roles between the executive and the legislature. When one party, in this case the legislature, loses its sphere of influence, the planning process tends to be top-down, non-participatory, and prone to allocation bias.

In a normative perspective, weaknesses in the application of the principles of accountability and transparency have the potential to encourage the formation of exclusive and publicly unaccountable decision-making patterns. This is in line with the findings of Lindawati (2017) which states that weak accountability in APBD management is closely related to the lack of timeliness in the planning stages and the absence of public disclosure of fiscal information.

Strengthening institutional capacity, both on the technical side of the bureaucracy and at the level of inter-agency political relations, is crucial in promoting more democratic, transparent and accountable governance. When healthy institutional relations are not established, the risk of fiscal decision-making dysfunction will continue to recur, even if the legal framework is adequate.

CONCLUSION

This study found that the stipulation of the Indramayu Regency Budget for Fiscal Year 2023 through a Regent Regulation is the result of not reaching a joint agreement between the Regent and the DPRD until the time limit specified in the legislation. Although juridically permissible through Article 313 of Law Number 23 of 2014 and Government Regulation Number 12 of 2019, the exercise of this authority shows weak institutional relations and leads to the centralization of fiscal power in the hands of the executive. The process of preparing the budget without the basis of KUA and PPAS agreements and the lack of DPRD involvement reflects a violation of Good Governance principles, particularly participation, transparency, and accountability. The absence of administrative sanctions for procedural failures also reflects weak enforcement of the principles of the rule of law and accountability by the provincial government as supervisor. Thus, although formal procedures can be carried out, the substance of democratic and responsible governance has not been fully reflected in the practice of regional financial management.

To improve the process of preparing and managing the APBD, it is necessary to strengthen the commitment between regional heads and the DPRD through effective communication and coordination mechanisms so that the APBD preparation process is collaborative and non-political. Consistency in planning documents must also be maintained, where in conditions where no agreement is reached, the determination of the APBD through the Perkada must still refer to the KUA and PPAS that have been agreed upon to maintain the continuity of fiscal policy. The provincial government must also enforce administrative sanctions as stipulated in Article 312 paragraph (2) of Law No. 23 of 2014 to ensure procedural compliance and institutional integrity. In addition, it is necessary to reform regional financial supervision regulations so that they are not only oriented towards legal aspects, but also prioritize the principles of transparency, participation, and accountability. Finally, the central

and regional governments need to encourage the disclosure of APBD data through digital platforms as a form of public accountability and strengthening social control.

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