


Type: Research Article

The Implications of Changes in the State Budget (*APBN*) through Presidential Instruction (*Inpres*) from the Perspective of Administrative Law

Lalu Aria Nata Kusuma 

Faculty of Law, University of Gadjah Mada, Indonesia

E-mail: laluarianatakusuma@mail.ugm.ac.id

Nawaz Syarif 

Faculty of Law, University of Gadjah Mada, Indonesia

E-mail: nawazsyarif@mail.ugm.ac.id

ABSTRACT

In realizing the prosperity and well-being of the people, the State Revenue and Expenditure Budget/State Budget (*APBN*) plays a crucial role in reflecting the government's economic policy. According to the provisions in the State Financial Law, changes to the *APBN* during the fiscal year can only be made through the instrument of the Revised *APBN* Law. However, Presidential Instruction Number 1 of 2025, which was issued, alters the established *APBN*. This change raises questions about whether the presidential instruction, as a discretionary power, can be used to modify the *APBN* and what the implications are. The research method used is normative legal research utilizing a legislative and conceptual approach. The research results indicate that presidential instructions are regulations used to interpret vague and stagnant rules to address existing issues. However, this does not mean that presidential instructions can be used freely. In the context of changing the posture of the *APBN* through presidential instructions, this research shows that such actions do not meet the objectives and requirements for issuing discretion as stipulated in the Government Administration Law. The failure to meet these conditions has implications, namely: 1) the presence of Presidential Instruction No. 1/2025 is a form of abuse of power by state administrative officials; 2) the normalization of abusive discretionary practices by the government; and 3) it shows the failure of the House of Representatives (DPR) to perform its function properly. Therefore, it is important for the government, as administrative officials who can issue discretion, to adhere to existing guidelines when issuing policy regulations.

KEYWORDS

Presidential Instruction;
APBN; Discretion;
Administrative Law



Copyright ©2025 by Author(s); This work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License. All writings published in this journal are the personal views of the authors and do not represent the views of this journal or the authors' affiliated institutions.



INTRODUCTION

One of the biggest changes in the constitutional amendments of Indonesia, which began in 1999 and continued until 2002, is the addition of a specific clause stating that Indonesia is a state of law. This addition is accommodated in the third amendment to the 1945 Constitution of the Republic of Indonesia, specifically in Article 1, paragraph (3). Previously, the principle of a state of law was only stated in the General Explanation section number IV of the original Constitution, which reads, "The State of Indonesia is based on law (*rechtsstaat*), not merely on power (*machtsstaat*)."¹

As a law-based country, all government actions must be based on the law (the principle of legality).² And the government should not act arbitrarily (*détournement de pouvoir*).³ The legal actions taken are then used to achieve the goals of the state aspired to by all the people of Indonesia. The goals of the Indonesian state can be found in the preamble of the 1945 Constitution, specifically in the fourth paragraph, which aims to protect all the people of Indonesia and the entire territory of Indonesia, promote the general welfare, educate the nation's life, contribute to the maintenance of world order based on freedom, eternal peace, and social justice.

To advance the general welfare as one of the objectives of the state, there exists a legal instrument known as the State Revenue and Expenditure Budget/ State Budget (hereinafter referred to as APBN). The APBN is constitutionally regulated under Article 23 1945 Constitution. Article 23, paragraph (1) specifically mentions:

"(1) Anggaran pendapatan dan belanja negara sebagai wujud dari pengelolaan keuangan negara ditetapkan setiap tahun dengan undang-undang dan dilaksanakan secara terbuka dan bertanggung jawab untuk sebesar-besarnya kemakmuran rakyat." (The state revenue and expenditure budget, as a manifestation of state financial management, is established annually by law and implemented openly and responsibly for the greatest prosperity of the people).

¹ Although when traced back, since before Indonesia's independence, the founders of the nation have been committed to establishing a country based on the principles of democracy and realizing the concept of a rule of law. The manifestation of this commitment to forming a state based on law is articulated in the fourth paragraph of the Preamble of the 1945 Constitution of the Republic of Indonesia (UUD 1945), which states, "...the independence of Indonesia is established in a Constitution of the State of Indonesia...". This formulation shows that Indonesia must be governed according to the constitution as the fundamental law of the state; See, Anita Trisiana, "Analysis of Legal System and Democracy System in State System: A Critical Review of Normative Law in Indonesia" (2020) 12:7 J Adv Res Dyn Control Syst 210–216; See also, Melissa Crouch, *Constitutional Democracy in Indonesia* (Oxford: Oxford University Press, 2023).

² The Principle of Legality is a fundamental concept of a rule of law often expressed with the phrase "*het beginsel van wetmatigheid van bestuur*" namely the principle of government legitimacy; See, Ridwan HR, *Hukum Administrasi Negara* (Depok: Rajawali Pers, 2020).

³ In theoretical terms, the principle that every government action must be based on law is almost universally embraced by modern legal systems around the world today. However, in practice, there are differences in its implementation from one country to another. Some countries hold this rule of law concept very strongly, while others may not even reflect the principle of the rule of law in their practices. Tamanaha then distinguishes between two forms of state in terms of 'thin rule of law' and 'thick rule of law'; See, Brian Z Tamanaha, *On the Rule of Law: History, Politics, Theory* (New York: Cambridge University Press, 2004).



APBN is the main instrument used by the government to enhance the welfare of the people and manage the dynamics of the nation's economy.⁴ APBN encompasses the revenue plan used to fund government expenditures. It illustrates the policies put forth by the government, including the sectors that are prioritized and the objectives that are aimed to be achieved. These policies are reflected in numerical figures within the budget. In addition, the budget contains data from previous periods that is used as a reference for the government in planning future policies.⁵

Legally, APBN is a law resulting from an agreement between the government and the People's Representative Council. As a government instrument, the APBN is not only related to economic decisions but also encompasses political decisions. In this context, the DPR, with its legislative, budgeting, and oversight rights, must take on a more active role in supervising the APBN to ensure it functions optimally as a tool for enhancing the welfare of the community and managing the national economy effectively. In the Indonesian government system, the APBN plays a crucial role as a tool for controlling state finances, which ultimately affects national development.⁶ As a tool of fiscal policy, the APBN serves as a strategic instrument that reflects the government's economic policy and development priorities. The management of the APBN involves several complex mechanisms and legal instruments to ensure its effective and accountable implementation.

Reflecting on the current situation, the APBN is regulated by Law No. 62 of 2024 concerning the State Revenue and Expenditure Budget for the 2025 fiscal year (hereinafter referred to as Law No. 62/2024). This state budget law is expected to bring greater benefits and welfare to the community, especially in 2025. However, Law No. 62/2024, which will be implemented in 2025 and has outlined the budget for various government sectors, is changing. The budget change was made through Presidential Instruction (Inpres) Number 1 of 2025 concerning Spending Efficiency in the implementation of the State Budget (APBN) and Regional Budget (APBD) for the 2025 Fiscal Year (hereinafter referred to as Presidential Instruction No. 1/2025), which was issued on January 22, 2025. This change was made by the government to improve spending efficiency in the implementation of the State Budget and Regional Budget for 2025.⁷ This efficiency is implemented so that the budget focus can become more effective. The use of the budget will be more directed towards actions or activities whose benefits can be directly felt by the community, especially to fund the Free Nutritious Food Program (MBG) and to provide funding injections for BPI Danantara.⁸

In addition to the budget efficiency implemented by the government regarding the APBN that captures public attention, there is an interesting issue that has arisen

⁴ Fera Dwi Septiani, "Krisis Keuangan dan Transformasi Kebijakan APBN: Tantangan dan Strategi Khusus pada Pajak Penghasilan (PPH) Dan Pajak Pertambahan Nilai (PPN)" (2023) 10:3 JMBI UNSRAT (Jurnal Ilm Manaj Bisnis dan Inov Univ Sam Ratulangi) 2180–2192.

⁵ Munawarah Munawarah & Cici Darmayanti, "Analisis Penyusunan dan Pelaksanaan Anggaran Pada BAPPEDA Aceh Barat Daya" (2024) 12:1 J Ilm Manaj Kesatuan 211–218.

⁶ Mohammad Rifqi Aziz, "Peran dan Implementasi DPR Sebagai Bentuk Checks and Balances Terhadap Kebijakan Kepala Otorita IKN" (2023) 3:2 J Konstitusi dan Demokr 148–166.

⁷ Agnes Theodora, "Efisiensi Anggaran Dipakai untuk MBG dan Danantara, Apa Dampaknya ke Rakyat?", (February 2025), online: *kompas.id*.

⁸ *Ibid*.



due to changes in the APBN budget made by the government through a legal instrument in the form of presidential instructions. Presidential instructions are “policy rules” or “*beleidsregels*”, namely a form of policy regulation that cannot be categorized as a standard form of legislation.⁹ Referred to as “policy”, “*beleids*” or “*kebijakan*” because it cannot formally be referred to or is indeed not in the form of an official regulation.¹⁰ The decree itself (Inpres) is a regulation (*regeling*) that only governs the organization of the government.¹¹

Referring to the provisions of Law Number 17 of 2003 concerning State Finances (hereinafter referred to as the State Finance Law / Law No. 17/2003), if there are changes to the APBN, the central government submits a draft law regarding the changes to the state budget for the relevant fiscal year based on changes that occur due to certain conditions, to obtain approval from the House of Representatives (DPR) before the end of the relevant fiscal year (Article 27 paragraph 5). Therefore, if there are changes to the state budget that occur within the current year, according to the aforementioned law, such changes should be made through a revised state budget law (*Undang-Undang APBN Perubahan*) and not through a presidential instruction.

Aside from the provisions within the existing legislation that regulate the mechanism for changing the APBN, the government, as the holder of governmental administration functions, possesses discretionary authority to create policy regulations to facilitate the functioning of the government. Although not formal regulations like laws or government regulations, Presidential Instructions hold an important position in bridging the implementation of urgent government policies. Therefore, analyzing the position of Presidential Instructions within the context of administrative law is vital to ensure that any budget changes through the APBN remain within the appropriate legal and procedural framework. In such a position, it is important to research the role of presidential instructions in governmental functions and the implications of APBN budget changes through presidential instructions from the perspective of administrative law.

To ensure the presence of novelty in this article, the author will describe several similar previous studies and the differences from this article. First, the study written by Hasim Hartono entitled “*Urgensi Instruksi Presiden Nomor 01 Tahun 2025 Terhadap Pelaksanaan APBN di Kementerian/Lembaga Tahun 2025.*” In the article, Hartono discusses the supporting factors for the budget efficiency program as well as the impact on the implementation of the State Budget in the environment of Ministries and Institutions.¹² Secondly, the research written by Ernawati Huroiroh et al. titled “*Konstitusionalitas Perubahan Postur APBN Melalui Perppu.*” The article outlines the academic reasons and constitutional basis for the change in the state's budget posture by the president, which was carried out through a government

⁹ Jimly Asshiddiqie, *Perihal Undang-Undang* (Jakarta: Rajawali Pers, 2020).

¹⁰ *Ibid.*

¹¹ alwiyah Sakti Ramdhon Syah, “Simplifikasi terhadap Peraturan-Peraturan Pelaksanaan yang Dibentuk oleh Presiden dalam Sistem Ketatanegaraan Republik Indonesia” (2021) 10:2 J RechtsVinding 249–262, online: <<https://rechtsvinding.bphn.go.id/ejournal/index.php/jrv/article/view/720>>.

¹² Hasim Hartono, “Urgensi Instruksi Presiden Nomor 01 Tahun 2025 terhadap pelaksanaan APBN di Kementerian/Lembaga Tahun 2025” (2025) 5:1 Indones Res J Educ 2666–2672.



regulation instead of law (*Peraturan Pemerintah Pengganti Undang-Undang/Perppu*).¹³

Based on similar studies that have been previously conducted, it can be found that none have addressed the legal aspects of state administration regarding presidential instructions that amend the APBN. This is also influenced by the novelty of the legal event that occurred, where the 2025 State Budget Law was amended not through a Revised State Budget Law but through presidential instruction. Therefore, the researcher sees the urgency to discuss the implications of changes to the APBN through presidential instructions from the perspective of state administration.

The significance of this research lies in the importance of understanding the essence of the APBN as an agreement for managing the economy, aimed at the welfare of the people, as well as the implications of using policy regulations, such as presidential instructions, in changes to the state budget. In an increasingly complex government context, where the need to adjust the budget to dynamic situations becomes a necessity, there is a dilemma between adhering to the relatively rigid regulations for changes in the state budget or opting to use the president's discretionary authority in the form of policy regulations (*beleidsregel*). The results of this study are expected to serve as a reference for policymakers, academics, and legal practitioners in understanding the interaction between executive policies and fiscal regulations, as well as supporting the creation of better and more equitable governance.

METHOD

This research is a normative legal study, where law is described as the substance of statutes or as rules and norms that serve as guidelines for humans to behave appropriately.¹⁴ The materials for this research are sourced from secondary data, which includes primary legal materials and secondary legal materials. Primary legal materials consist of regulations and legislation related to the issues being studied. Secondary legal materials include books, papers, articles, academic works, websites, and other bibliographic sources related to the issues being examined.

This legal research is conducted through a statutory approach and a conceptual approach.¹⁵ The statutory approach is aimed at unraveling the legal aspects of the presidential instruction in the execution of government functions, especially when viewed from Law Number 30 of 2014 concerning Government Administration. The statutory approach also serves to dissect the regulations regarding changes to the APBN in related regulations. Furthermore, the conceptual approach is used to analyze the concepts, principles, and theoretical aspects of the implications of changes to the state budget through presidential instruction within the framework of administrative law. In addition, this legal research also employs a case study,¹⁶ specifically Presidential Instruction Number 1 of 2025 regarding

¹³ Ernawati Huroiroh et al, "Konstitusionalitas Perubahan Postur APBN Melalui Perppu" (2021) 1:2 Sosio Yust J Huk dan Perubahan Sos 22–43.

¹⁴ Jonaedi Efendi, *Metode Penelitian Hukum Normatif & Empiris* (Jakarta: Kencana, 2016).

¹⁵ Irwansyah Irwansyah, *Penelitian Hukum: Pilihan Metode & Praktik Penulisan Artikel*, ed. by Ahsan Yunus (Yogyakarta: Mirra Buana Media, 2024).

¹⁶ To avoid confusion, Peter Mahmud Marzuki emphasizes that the case approach must be distinguished from case study. In the context of the case approach, a case is analyzed as a



Efficiency in Expenditures in the implementation of the State Budget (APBN) and the Regional Budget (APBD) for the 2025 Budget Year. The method or technique for gathering legal materials used in this research is a library study. Library study is utilized to obtain secondary data, which includes books, research results, court decisions, and relevant legislation. The collected legal materials are then analyzed using a qualitative descriptive analysis method to conclude the issues being studied.

RESULT & DISCUSSION

I. The Position of Presidential Instructions in the Implementation of Government Functions

In the history of the nation's journey, Indonesia has experienced various events that have had significant impacts on fundamental changes in the state system, one of which was the Reformasi of 1998. This event ultimately established law as the foundation of the state, which had previously never been explicitly stated in the constitutional body, the UUD 1945. Article 1, paragraph 3 UUD NRI 1945 states that "Indonesia is a rule of law country," which has the consequence that the government of Indonesia must conduct its administration based on the law as the supreme authority of the state. An important element in the concept of the rule of law, according to Willem Konijnenbelt, is that the exercise of government power must be based on the authority granted by the Constitution or recognized laws (*wetmatigheid van bestuur*).¹⁷

The concept of the rule of law, at its emergence in Western Europe during the 17th century, was known as the night watchman state (*nachtwachterstaats*).¹⁸ This is not separate because it only must maintain order and security, while matters of business and welfare are placed under the responsibility of the respective citizens. Even in this concept, it is conveyed that "The State should intervene as little as possible in people's lives and business," which reflects the belief that a government with minimal interference is the best kind of government (the least government, the best government)."¹⁹

Then, subsequently, the night watchman state based on liberal economics could only be felt by those in power and the economy at that time, so the conception of this state did not last long and was replaced by a formal rule of law (*rechtsstaat*). Friedrich Julius Stahl proposed that there are four elements of the rule of law (*Rechtsstaat*) in the classical sense, namely: 1) Human rights; 2) Separation or division of powers to guarantee the rights of citizens (in Continental European countries, this is usually referred to as *trias politica*); 3) Government based on

reference for a specific legal issue. In contrast, a case study refers to an in-depth analysis of a specific case from various legal perspectives; See, Peter Mahmud Marzuki, *Penelitian Hukum* (Jakarta: Kencana Prenada Media Group, 2011).

¹⁷ Eduard Awang Maha Putra, *Peraturan Kebijakan (Beleidsregel) dalam Hukum Positif Indonesia* (Yogyakarta: Samudra Biru, 2024).

¹⁸ Abdul Hamid S Attamimi, *Der Rechtsstaat Republik Indonesia dan Perspektifnya menurut Pancasila dan UUD 1945* (Jakarta, 1994).

¹⁹ Rosmery Elsy & Muslim Muslim, *Hukum Tata Usaha Negara* (Sumedang: Fakultas Manajemen Pemerintahan IPDN, 2020).



regulations or legislation (*wetmatigheid van bestuur*); 4) The existence of administrative judiciary in resolving disputes.²⁰

The consequence of the change to a formal rule of law state is the existence of legal guarantees for individuals against arbitrary actions of authorities, which opens the possibility of government interference in individuals' personal lives.²¹ Limitations on power are ultimately very important, as stated by Lord Acton, that "*power tends to corrupt, and absolute power corrupts absolutely*". Consequently, during this era of the Formal Legal State, a strong positivism prevails, asserting that government actions are permitted to regulate individual affairs, including economic matters, as long as laws have established such regulations.²²

In its development, the concept of a formal rule of law has once again failed to become the ideal concept of a rule of law when faced with rapid social changes, while the formal rule of law operates under a narrow principle of legality (*wetmatig*) and is heavily bound to legislation. Therefore, a new ideal concept of the rule of law has emerged, namely material rule of law or welfare state, which is also referred to as the social rule of law.²³ Further explained in the Encyclopedia Americana, the welfare state is "a form of government in which the state assumes responsibility for minimum standards of living for every person," a form of governance in which the state is considered responsible for ensuring minimum living standards for all its citizens.

Indonesia adheres to the concept of a welfare state, as can be found in Alinea IV of the Preamble to the Constitution, which states the aim of promoting the general welfare. Consequently, the Indonesian state does not merely govern like other states but also guarantees the existence of welfare and legal protection for every citizen.²⁴ Furthermore, the concept of the Welfare State mentioned in the fourth paragraph of the Preamble to the Constitution provides an explanation of its function as a state:

1. Defence, Security, and Protection Function: The state must defend itself against external attacks and the threat of rebellion from within its own country.
2. Welfare Function: The state has the broadest responsibility to realize the welfare of the people and social justice for all citizens of Indonesia.
3. Educational Function: that the country is understood to have the function of public enlightenment, nation and character building, cultural advancement, and so on.
4. The Role of Realizing World Order and Well-Being: In active and free politics, the state of Indonesia has the responsibility to create lasting and eternal peace for human life.²⁵

²⁰ Adnan Indra Muchlis, *Negara Hukum dan Demokrasi: Dinamika Negara Hukum dalam Sistem Demokrasi Pancasila di Indonesia* (Yogyakarta: Trusmedia Grafika, 2019).

²¹ Putra, *supra* note 17.

²² *Ibid.*

²³ *Ibid.*

²⁴ Chaidir Ellydar, *Hukum Tata Negara Indonesia* (Depok: Rajawali Press, 2020).

²⁵ Siti Aminah, "Tinjauan Hukum Undang-Undang Pengampunan Pajak Sebagai Alat Diskresi dalam Mewujudkan Tujuan Negara" in Abdul Halim & Evi Maria, eds, *Probl Huk dalam Pengelolaan Keuangan Negara Drh* (Yogyakarta: UPP STIM YPKN, 2020).



The explanation above clearly states that the function of the Indonesian state is solely to realize social justice and the welfare of the Indonesian people without exception. This is also by what Muchsan describes regarding the function of the state, which is:

1. Regular Function

Every country is required to carry out this function as the primary cause of the government's operation, and in the absence of this implementation, the government is also considered nonexistent *de jure*. The regular functions of the state include:

- a. Political Function: This function is a duty of the state that emerges upon birth. This function is often referred to as the classical function of a state, which includes two aspects: first, the state as a maintainer of peace and order. Second, the state functions in defense and security.
- b. Diplomatic Function: Humans as social beings cannot possibly live without relationships with other humans, and likewise, a country must establish connections with other countries to meet its needs. Countries interact with each other based on cooperation, not on colonization or similar actions, which in the process must mutually respect each other's sovereignty to avoid exploitation of man by man (*exploitation de l'homme par l'homme*).
- c. Legal Function: The state guarantees the existence of a sense of justice and community life. In this regard, the state must regulate governance and social interactions to avoid conflicts that may arise and to resolve them easily through the laws that are established in society, as well as the laws recognized by the state. All actions of individuals, groups, and the state must be subject to the applicable legal rules, with sanctions and binding legal regulations for citizens.
- d. Administrative Function: This function requires the state to organize the government bureaucracy to achieve national objectives. The organization of state bureaucracy is important not only because of will but also stemming of previously established legal rules.

2. Developing Function

Development is essentially a planned change conducted continuously toward improvements that have been previously established. Development is a goal of the state, usually defined within the regulations of a country. About Indonesia, the goals of development are outlined in the Fourth Paragraph of the Preamble to the Constitution.²⁶

The duties of a state that implements public welfare (*bestuurzorg*) carry consequences for the government to fulfill its responsibilities towards providing for its citizens, with the freedom to act on its initiative, especially in addressing urgent issues that may arise while the regulatory framework for such actions is still lacking.²⁷ Public service in a country is usually based on regulations or a legal framework that grants authority to the government in the conduct of governance. Attamimi states in the theory of state administrative law that the legality of government actions is primarily established through regulations made by the

²⁶ *Ibid.*

²⁷ Putra, *supra* note 17.



legislative body, which is usually in the form of laws. Furthermore, when the legislative body, as the holder of original authority, experiences delays in producing legal products to respond to legal events, it will delegate some of its authority to the executive body so that the executive can also participate in forming legislation.²⁸

Regarding the legislation regulations in Indonesia, the hierarchy is clearly outlined in Article 7 of Law Number 12 of 2011 on the Formation of Legislation, which states that:

- a. Constitution of the Republic of Indonesia 1945 (UUD NRI 1945)
- b. Decision of the People's Consultative Assembly (Tap MPR)
- c. Law (Undang-Undang)/Government Regulation in Lieu of Law (Perppu)
- d. Government Regulation (PP)
- e. Presidential Regulation (Perpres)
- f. Provincial Regulation (Perda Provinsi)
- g. Regional Regulation of District/City (Perda Kabupaten/Kota).

However, the government's attachment to rigid legislation prevents certain policies from being implemented effectively. Based on this, the authority held by the government to implement good governance can take place through two aspects, namely:

1. Principle of Legality (according to the law)

The principle of Legality is understood as every government action must be based on statutory regulations. This means that before an action is taken, there must be existing regulations governing that action. Delegation is commonly known to occur in three ways: a) Attribution, which is the authority granted to the government by law, whether conducted by the original legislator or the delegated legislator; b) Delegation, defined as the transfer of previously existing authority by an administrative agency or official who has obtained some attributive authority to another administrative agency or official, and delegation is usually hierarchical, meaning the authority giver is of a higher rank than the authority receiver; c) Mandate, which is authority obtained by the recipient of the mandate to carry out a task without eliminating the authority of the mandate giver to exercise their authority.²⁹

2. Authority to act freely (*Freies Ermessen*)

The discretion to act (*freies ermessen*) is the authority to act according to one's desires based on the principles of good governance. For example, Sjachran Basah conveys that "*freies ermessen*" or discretion is the freedom to act on one's initiative, but in its execution, the actions of the state administration must align with the law, as established in a rule of law based on Pancasila.³⁰

Furthermore, Sjachran Basah stated that the elements of free discretion in a legal state are as follows:

1. Intended to carry out public service tasks;
2. It represents an active stance by the state administration;

²⁸ Abdul Hamid S Attamimi, *Hukum tentang Peraturan Perundang-undangan dan Peraturan Kebijakan* (Depok: Fakultas Hukum Universitas Indonesia, 1993).

²⁹ Muh Fadli, *Peraturan Delegasi di Indonesia* (Malang: UB Press, 2011).

³⁰ Julista Mustamu, "Diskresi dan Tanggungjawab Administrasi Pemerintahan" (2011) 17:2 SASI 1-9.



3. This stance is made possible by law;
4. The stance is taken on one's initiative;
5. This stance aims to resolve important issues that arise unexpectedly;
6. This stance can be justified both morally to God Almighty and legally.³¹

In practice, the government often uses policy regulations that differ in form from one of the types specified in Article 7 of the Law on the Establishment of Legislation. However, in practice, the government applies these policy regulations with binding power equivalent to that of statutory regulations.³² Therefore, to be able to clearly distinguish regarding policy regulations, Jimly Asshidiqie refers to policy regulations as '*beleidsregel*' or 'policy rules.' According to Jimly, the use of terms related to regulations in the form of official rules must clearly show the differences; this is also based on the reason that written administrative law, in its implementation, cannot change or contradict the law.³³

To clarify the fundamental differences regarding the explanation above, we can refer to the explanation in Chapter VI of the Government Administration Law. Previously, Article 1 defines discretion as Decisions and/or Actions set and/or carried out by Government Officials to address concrete issues faced in the administration of government under regulations that provide options, are not regulated, are incomplete or unclear, and/or due to government stagnation. This definition provides elements of discretion, including:

1. In the form of decisions and/or actions;
2. Established and/or conducted;
3. Conducted by government officials;n;
4. To address specific issues in the administration of government.
5. The discretion is exercised in terms of (alternative nature);
6. Legal provisions present selections;
7. The legal provisions do not address;
8. The legal provisions are incomplete or unclear, and
9. Stagnation exists within the administration.³⁴

It can be understood that within the Government Administration Law, two forms of discretion exist in governance. First, as decisions of state administration, and second, as actual actions of the government based on facts or acts that are not legal acts or actions without consequences that have been regulated by legislation. The characteristics of policy regulations are explained by Bagir Manan as follows:³⁵

1. Policy regulations are not legislative regulations.
2. The principles of limitation and examination of legislation cannot be applied to policy regulations.
3. Policy regulations cannot be tested for legality (*wetmatigheid*), as there is indeed no legal basis to make decisions regarding those policy regulations.

³¹ Murtir Jeddawi, "Diskresi (Freies Ermessen): Perangkat Hukum Penunjang Pembangunan" (2017) 2:2 J Ilmu Pemerintah Suara Khatulistiwa 1–11.

³² Victor Imanuel Nalle, "Kedudukan Peraturan Kebijakan dalam Undang-Undang Administrasi Pemerintahan" (2016) 10:1 Refleks Huk J Ilmu Huk 1–16.

³³ Putra, *supra* note 17.

³⁴ Nalle, *supra* note 32.

³⁵ Putra, *supra* note 17.



4. Regulatory policies are made based on free discretion and the lack of authority from the relevant administration to create legislative regulations.
5. Testing of policy regulations is more entrusted to effectiveness (*doelmatigheid*), and therefore, the touchstone is the general principles of good governance.
6. In practice, it is formatted in various forms and types of regulations, namely decisions, instructions, circular letters, announcements, and others, and it can even be found in the form of regulations.

In the practice of our government, we often encounter several policy regulations used by the government; however, these various policy regulations are not formally established as policy regulations. Therefore, Jimly Asshiddiqie argues that policy regulations can be found in several forms such as Circular Letters, Orders or Instructions, Work Guidelines or Manuals, Implementation Guidelines (*Juklak*), Technical Guidelines (*Juknis*), Handbooks, Terms of Reference, and Work Designs.³⁶

One of the policy regulations is the Presidential Instruction. The Presidential Instruction serves as a form of administrative action or deed carried out by the President as the head of the highest state administration. The President has the authority in the administrative sector to issue Presidential Instructions based on Article 4, paragraph (1) of UUD 1945. The Presidential Instruction is made based on urgent situations that require immediate guidance from the President as a basis for ministers to make policy decisions. In addition, the Presidential Instruction, as conveyed by Bagir Manan, states that its decisions are hierarchical and only applicable to the ranks of the state administration below the issuer of the instruction, which in this case is under the executive ranks. Furthermore, based on its content, Presidential Instructions that are concrete (specific) cannot be classified under policy; only instructions containing general provisions can be considered policy regulations.

Furthermore, Philipus M. Hadjon stated that policy regulations only function as part of the operational implementation of government tasks, therefore, they cannot change or deviate from laws and regulations. These regulations serve as a kind of shadow law of statutes or legal provisions. For this reason, these regulations are also referred to by the term *pseudo-wetgeving* (pseudo-legislation) or *spiegelsrecht* (shadow law/mirror).³⁷ Additionally, the policy regulations in this case, the Presidential Instruction, is a policy product issued by leadership that serves as an order to carry out tasks lacking binding legal power but holds legal relevance concerning the regulations directed at bodies or government officials who are primarily responsible for its implementation, as outlined in the policy regulation. The policy regulations also do not stipulate criminal penalties but only administrative sanctions for legal subjects that violate the policy regulation.³⁸ Therefore, the Presidential Instruction, which is part of the policy regulations, can be understood as a regulation used to interpret ambiguous regulations by administrative bodies to address legal obstacles or deadlock of regulations in facing societal issues that are not based on laws. This is done to provide public services

³⁶ Asshiddiqie, *supra* note 9.

³⁷ Putra, *supra* note 17.

³⁸ *Ibid.*



aimed at realizing the state's goals outlined in the preamble of the Constitution. This is certainly related to the choice of the welfare state model, whose main objective is to achieve the common good.

II. Implications of Changes in the State Budget (APBN) through Presidential Instructions from the Perspective of Administrative Law

The term "*Anggaran Pendapatan dan Belanja Negara*" is an evolution from the previously used terminology. In the Netherlands, according to Goedhart in Maria, the budget is referred to as "*begrooting*," which comes from the old Dutch language "*grooten*," meaning "to estimate."³⁹ This term was used in the Dutch Constitution of 1814. During the Dutch East Indies period, the government officially used the word "*anggaran*" along with the term "*beghrooting*" in the implementation of the *Regering Reglement* (RR) and the period of the implementation of *Indische Staatsregeling* (IS). After Indonesia gained independence, the term used is "*Anggaran Pendapatan dan Belanja*." Nevertheless, in the draft UUD 1945, the term "*Rentjana Belandja Negeri*" was proposed, which contains information about the inflow and outflow of state finances.⁴⁰

The legal basis for the State Budget (APBN) in Indonesia is the Constitution NRI 1945, particularly Chapter VIII concerning Financial Matters in Article 23. Regarding the provisions of Article 23 of the 1945 Constitution, Riawan Tjandra proposed three important principles that underlie the APBN. The first principle is the principle of periodicity (*periodiciteit beginsel*). This means that the national budget is designed for a specific period. The second principle is the principle of transparency (*openbaar beginsel*), which emphasizes that the budgeting discussion process between the Parliament and the Government is conducted openly, including in limited government meetings with the Budget Commission as well as in plenary sessions, which also reflects the principle of democracy. The third principle is the principle of sovereignty (*sovereiniteit beginsel*), where public participation through their representatives becomes a key element in drafting the national annual budget plan (*jaarlijkse machtiging*).⁴¹

The APBN serves as a guideline for national revenue and expenditure in carrying out government activities aimed at boosting production and job opportunities, which ultimately seeks to encourage economic growth and improve the welfare of society. Expressly, the State Finance Law (Law No. 17/2003) in Article 3 paragraph (4) mentions the functions of the APBN as follows:⁴²

- 1) The function of authorization means that the state budget serves as the basis for carrying out revenue and expenditures for the relevant year.
- 2) The planning function: it means that the state budget serves as a guideline for management in planning activities for the relevant year.

³⁹ Evi Maria, Tongku Siregar & La Ode M Kasiar Demaq, "Telaah Yuridis Anggaran Pendapatan Belanja Negara" in Abdul Halim & Evi Maria, eds, *Probl Huk dalam Pengelolaan Keuang Negara Drh* (Yogyakarta: UPP STIM YPKN, 2020).

⁴⁰ *Ibid.*

⁴¹ Tjandra Riawan, *Hukum Keuangan Negara* (Jakarta: Grasindo, 2014).

⁴² Maria, Siregar & Demaq, *supra* note 39.



- 3) Supervisory function: This means the state budget serves as a guideline to assess whether the activities of state administration are by the established regulations;
- 4) Allocation function: it means that the state budget should be directed to reduce unemployment and resource waste, as well as to increase the efficiency and effectiveness of the economy.
- 5) Distribution function: it means that the state budget policy must take into account a sense of justice and propriety;
- 6) The function of stabilization: This means that the budget serves as a tool to maintain and strive for the fundamental balance of the economy.

As an organization that is continually moving and not static, the state must adapt to the occurring dynamics to ensure the effectiveness of its duties, which include service provision, empowerment, and development.⁴³ The adjustment cannot be separated from how the government must be able to adjust the State Budget that has been established for the current year. It is undeniable that the APBN established in the form of law is very rigid and requires a special mechanism to change it, while there are many factors, such as economic, social, and political factors, that can influence the established state budget.

Concerning the provisions in the State Financial Law, the government is granted the authority to propose amendments to the APBN to align with existing developments or changes. Such amendments are permitted as stated in Article 27 paragraph (3) in the event of: a) macroeconomic developments that do not align with the assumptions used in the APBN; b) changes in key fiscal policy principles; c) circumstances that necessitate budget reallocations between organizational units, activities, and expenditure types; d) circumstances that require the surpluses from the previous year's budget to be used for financing the current budget.

Regarding the changes to the APBN, these are carried out by the central government through a process of submitting a draft law on changes to the relevant fiscal year's APBN based on changes that occur due to specific conditions, to obtain approval from the House of Representatives (DPR) before the end of the relevant fiscal year (Article 27, paragraph 5). Therefore, if there are changes to the APBN that occur within the current year, according to the aforementioned law, these changes should be made through a law on changes to the APBN.

It is not uncommon for the government to make adjustments to the state budget during the current year through the Revised State Budget Law. Since the Reform Era until 2017, the government has consistently proposed budget revisions to the state budget in the current year.⁴⁴ For example, Law Number 8 of 2017 on Amendments to Law Number 18 of 2016 concerning the State Revenue and Expenditure Budget for the Fiscal Year 2017. In addition, the State Budget Law has also been amended not through a law instrument, but by a Government Regulation instead of Law (*Perpu*) during the Covid-19 pandemic in 2020.⁴⁵

⁴³ Achmad Fauzi, "Otonomi Daerah dalam Kerangka Mewujudkan Penyelenggaraan Pemerintahan Daerah yang Baik" (2019) 16:1 SPEKTRUM Huk 119-136.

⁴⁴ Yuna Farhan, "APBN Tanpa Perubahan", (2018), online: *kompas.id*.

⁴⁵ Ahmad Gelora Mahardika, "Potensi Penyimpangan Hukum Dalam Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2020" (2020) 27:2 J Huk Ius Quia Iustum 264-284.



Referring to the conditions in 2025, the structure of the State Revenue and Expenditure Budget (APBN) is regulated by Law No. 62/2024 (APBN Law). Not yet effectively implemented in the first quarter, the APBN Law mentioned above, which has arranged the budget for various government sectors, is experiencing changes through Presidential Instruction (Inpres) Number 1 of 2025 regarding Spending Efficiency in the implementation of the APBN and Regional Budget (APBD) for the 2025 Fiscal Year (hereinafter referred to as Presidential Instruction No. 1/2025) issued on January 22, 2025. These changes are made by the government to increase spending efficiency in the implementation of the APBN and APBD for 2025.⁴⁶ This efficiency is implemented so that the budget focus can become more efficient. Budget usage will be more directed towards steps or activities whose benefits can be felt directly by the community, especially to fund the Free Nutritious Meals (MBG) program and for funding injections for BPI Danantara.⁴⁷

The change in the posture of the State Budget through presidential instruction instruments is a legal event that has occurred for the first time. The total state expenditure described in Article 3 of Law No. 62/2024 amounts to Rp3.005.127.683.257.000,00 (three quadrillion five trillion one hundred twenty-seven billion six hundred eighty-three million two hundred fifty-seven thousand rupiah). Subsequently, the budget was reduced by Rp306.695.177.420.000,00 (three hundred six trillion six hundred ninety-five billion one hundred seventy-seven million four hundred twenty thousand rupiah), which consists of the expenditure budget for Ministries/Agencies and transfers to regions as stated in the second dictum of Presidential instruction No. 1/2025.

It becomes interesting to analyze whether presidential instructions can be used to change the posture of the national budget (APBN), which should normally be regulated through law in the event of changes. As previously explained, presidential instructions serve as a policy regulation to ensure the smooth functioning of the government.⁴⁸ The regulations and policies will not be able to obtain their legitimacy without the principle of discretion (*freies ermesen*). The principle of discretion is a consequence of the welfare state concept embraced by Indonesia, as stated in the preamble of the Constitution. Therefore, the government must play an active role in intervening in the socio-economic life of the community.⁴⁹ Therefore, public service *bestuurzorg* is entrusted to the government.

To issue policy regulations, the government must be based on the applicable provisions of the law. The issued policy regulations must also meet the elements of authority conferred by state administrative officials or recognized laws (*wetmatigheid van bestuur*). Therefore, if the authority to carry out government or governmental acts granted to the government is not based on the Constitution or laws, then such governmental acts are considered invalid (*ongeldig*).⁵⁰

⁴⁶ Theodora, *supra* note 7.

⁴⁷ *Ibid.*

⁴⁸ Eduard Awang Maha Putra, Gatot Dwi Hendro Wibowo & Minollah Minollah, "Legal Vacuum in Indonesian Administrative Law: Urgency of Policy Regulation" (2024) 19:1 *Indones J Law Econ Rev* 1–13.

⁴⁹ *Ibid.*

⁵⁰ W Konijnenbelt, *Hoofdstukken van Administratief Recht* (Gravenhage: Vuga, 1979).



In Administrative Law, it is regulated regarding the purpose of issuing discretion. Article 22 paragraph (2) of the said Law states that the use of discretion by government officials aims to: a) facilitate the administration of government; b) fill legal gaps; c) provide legal certainty; and d) address governmental stagnation in certain circumstances for the benefit and interest of the public. Based on the formulation of those provisions, all components must be fulfilled for a discretionary decision to meet the goals outlined in the regulations.⁵¹ Regarding Presidential Instruction No. 1/2025 issued by the government, there are several notes that the author provides when aligned with each objective of the discretion, namely:

- 1) *First*, there is no specific situation that causes government administration to be ineffective (in the context of the state budget posture). Instead, the reason for efficiency is more political, namely, for the allocation of the MBG program budget and the establishment of BPI Danantara.
- 2) *Second*, there is no condition of a legal vacuum that occurs. The State Finance Law has regulated that if changes to the current state budget (APBN) are to be made, the mechanism is through a Bill on the amended state budget (*RAPBN Perubahan*).
- 3) *Third*, Presidential Instruction No. 1/2025 eliminates legal certainty regarding the provisions explained in the second point;
- 4) *Fourth*, there are no conditions of government stagnation in specific circumstances that affect the APBN, and therefore, the establishment of presidential instructions is unnecessary.⁵²

Furthermore, regarding the requirements for discretion, as regulated in Article 24 of the Government Administration Law. Government officials who exercise discretion must meet several cumulative requirements, namely; a) by the purpose of discretion as referred to in Article 22 paragraph (2); b) not contrary to the provisions of legislation; c) by general principles of good governance; d) based on objective reasons; e) not create conflicts of interest; and f) carried out in good faith. Reflecting on the above requirements, Presidential Instruction No. 1/2025 has indeed failed to meet the criteria in point (a) as previously explained. Then, for the other requirements, further discussion will intertwine with the subsequent discussion on the implications arising from Presidential Instruction No. 1/2025.

Amendments to the APBN Law for the 2025 fiscal year through Presidential Instruction No. 1/2025, which have proven not to meet the aspects of the purpose and requirements for the issuance of discretion, carry implications within the perspective of administrative state law. **First**, the existence of Presidential

⁵¹ In the study of law-making, the use of the word "and" in the details of a particular article/clause is cumulative. This regulation can be found in Appendix Number 88 of Law Number 12 of 2011 concerning the Establishment of Legislation.

⁵² Even though there is government stagnation, a more appropriate instrument to use when the formation of the Revised State Budget Law is considered to take a considerable amount of time is through the establishment of government regulations in lieu of laws. An example is Law Number 20 of 2019 concerning the State Revenue and Expenditure Budget for the 2020 Fiscal Year, which was amended by Government Regulation in Lieu of Law (Perpu) Number 1 of 2020 concerning National Financial Policies and Financial System Stability for Handling the Coronavirus Disease 2019 (COVID-19) Pandemic and/or in the Context of Facing Threats Endangering the National Economy and/or the Stability of the Financial System; See, Mahardika, *supra* note 45.



Instruction No. 1/2025 constitutes an abuse of authority by state administrative officials. Abuse of authority under the Government Administration Law is divided into three categories: 1) exceeding authority, 2) mixing authorities, and 3) acting arbitrarily. The issuance of Presidential Instruction No. 1/2025, which alters the structure of the State Budget, can be categorized as an act of mixing authorities. The elements as defined by Article 31 paragraph (1) of the Government Administration Law are: a) using discretion not by the purpose of the granted authority; b) not by the provisions of Article 26, Article 27, and Article 28; and/or c) contrary to the General Principles of Good Governance (AUPB).

The discretion in the form of Presidential Instruction No. 1/2025 is not by the objectives of the authority granted (Article 22, paragraph (2) of the Administrative Law) as previously explained by the author. In issuing Presidential Instruction No. 1/2025, the government also did not clarify whether the policy regulation complies with the provisions of Article 26, Article 27, and Article 28 of the Administrative Law. Presidential Instruction No. 1/2025 also does not meet the principles of good governance as outlined in Article 10 of the aforementioned law, particularly the principles of legal certainty, utility, accuracy, not abusing authority, and public interest.

Abuse of power in establishing discretion by the government through the issuance of Presidential Instruction No. 1/2025 has legal consequences. Article 31 paragraph (2) of the Government Administration Law states that the legal consequences of abuse of authority involve the mingling of powers, meaning that the discretionary product can be annulled. This annulment can occur through a review by a superior official or judicial body. Consequently, there is potential for Presidential Instruction No. 1/2025 to be challenged in the Supreme Court. Certainly, if this lawsuit is filed and granted by the Supreme Court during its process, it will create new problems in the administration of government, especially since the existing government bodies have adhered to the provisions of Presidential Instruction No. 1/2025.

Second, the normalization of the abusive practice of discretion by the government. The concept of discretion in governance refers to the freedom granted to officials to make decisions within the limits of their authority. However, this discretion can sometimes be misused, leading to negative consequences such as corruption, human rights violations, and weakening the rule of law. The abuse of power by public officials can facilitate the occurrence of administrative offenses, where officials cause unnecessary suffering and pain to others.⁵³

Experts in state administrative law criticize both the constitution and the laws that permit administrative officials holding executive power to have a scope and authority that is intimidating.⁵⁴ According to academics, this development threatens the original constitutional structure, disrupts personal order and economic

⁵³ Steven G Koven, "Administrative Evil and Street Level Discretion" (2024) 24:3 Public Organ Rev 791-802.

⁵⁴ Cass R Sunstein & Adrian Vermeule, *Law & Leviathan: Redeeming the Administrative State* (London: Harvard University Press, 2020).



freedom, and results in the creation of policies that are unaccountable and undemocratic.⁵⁵

Therefore, control over the discretion exercised by the government becomes important. According to Ricardo Marcondes Martins, there are two forms of control over discretion: merit control and legality control.⁵⁶ The merit control functions to assess whether the decisions made by administrative officials are the best decisions based on certain circumstances, while legal control functions to verify whether the administrative actions comply with the applicable law. When contextualized within the law in Indonesia, merit control addresses whether the discretion exercised aligns with public values and interests (aspects of utility and the public interest). On the other hand, legal control places greater emphasis on whether the discretion has followed existing procedures and regulations and does not violate any legal principles.⁵⁷

Third, it demonstrates the failure of the House of Representatives (DPR) to perform its functions properly. As stated in Article 20A, paragraph (1) of the Constitution, the DPR has legislative, budgeting, and supervisory functions. The presence of Presidential Instruction No. 1/2025, which "does not disturb" the atmosphere in the legislative building, actually indicates that something is wrong with the institution. Presidential Instruction No. 1/2025 essentially undermines the three functions held by the DPR. The legislative function, as the embodiment of the power to create laws, in this case, the State Budget Law, is being manipulated by regulations whose authority comes from discretion. The DPR should take a stance when the State Budget is altered without the legal instrument, which is one of their functions. Moreover, the State Budget can only be changed through law.

Next, regarding the budget function. The DPR has budgetary rights, which state that the draft law on the state budget (RUU APBN) is proposed by the president to be discussed together with the DPR, taking into account the considerations of the Regional Representatives Council (DPD). The DPR, by its rights, can approve or disapprove the RUU APBN submitted by the government. Philosophically, the role of the DPR is vital in discussing and approving the state budget. The state budget will determine how the country's finances are managed for the coming year, which is ultimately for the public interest and efforts to improve the welfare of the people. If the budget is optimized through Presidential Instruction No. 1/2025, then there would be no deliberative space to hear the opinions of the DPR as the representatives of the people.

Finally, regarding the function of oversight. This function embodies the principle of checks and balances among institutions that hold equal status within

⁵⁵ *Ibid*; The criticism is divided into three points. First, the broad authority granted to agencies represents an unconstitutional transfer of legislative power to the executive branch. Second, some of the most powerful institutions are independent of the president, which constitutes an illegal infringement on executive power. Third, modern regulations stating that courts must defer to judicial bodies on legal matters violate the judiciary's authority or may represent a neglect of the judges' duty to declare the law.

⁵⁶ Ricardo Marcondes Martins, "Neo-constitutional theory of administrative discretion" (2024) 11:1 *Rev Eurolatinoamericana Derecho Adm* 1–41.

⁵⁷ The legality control, when viewed through the Law on Government Administration, must meet the requirements for the issuance of discretion as regulated in Article 24.



the government.⁵⁸ The presence of Presidential Instruction No. 1/2025, which contradicts the State Finance Law but has not received a meaningful response from the DPR, indicates a failure in the oversight function held by the DPR. Oversight of the implementation of the state budget is such an important task and not merely ceremonial at the time of the year-end report.

CONCLUSION

The President's instructions, which are part of the policy rule/*beleidsregel*, can be understood as regulations used to interpret vague regulations by administrative bodies to address legal barriers or the stagnation of regulations in confronting societal issues without being based on laws. This is done to provide public services aimed at realizing the objectives of the state outlined in the preamble of the Constitution, NRI 1945. This is certainly not independent of the choice of the welfare state model, whose main goal is to achieve the general welfare. However, this does not mean that presidential instructions can be used freely. In the context of changes to the APBN posture through presidential instructions, this research indicates that such actions do not meet the criteria and purposes outlined in the Government Administration Law for issuing discretion. The failure to meet these criteria has implications, namely: 1) The presence of Presidential Instruction No. 1/2025 is a form of abuse of power by state administration officials; 2). normalization of the abusive practice of discretion by the government; and 3). It demonstrates the failure of the parliament to perform its functions properly.

Therefore, it is important for the government, as the administrative authority that can exercise discretion, to adhere to the guidelines in issuing policy regulations. Non-compliance with these elements will lead to the abusive exercise of discretion. Furthermore, the House of Representatives, as a check and balance institution, should not be passive when the executive power uses its instruments to amend laws that are its legal products. Especially the Law on the State Budget, which plays a vital role in the economy and the welfare of the people throughout the year.

DECLARATION OF CONFLICTING INTERESTS

The authors state that there is no conflict of interest in the publication of this article.

FUNDING INFORMATION

None.

ACKNOWLEDGMENT

None.

REFERENCES

BOOK

Asshiddiqie, Jimly, *Perihal Undang-Undang* (Jakarta: Rajawali Pers, 2020).

⁵⁸ Saldi Isra, "Hubungan Presiden dan DPR" (2016) 10:3 J Konstitusi 399–416.



- Crouch, Melissa, *Constitutional Democracy in Indonesia* (Oxford: Oxford University Press, 2023).
- Efendi, Jonaedi, *Metode Penelitian Hukum Normatif & Empiris* (Jakarta: Kencana, 2016).
- Ellydar, Chaidir, *Hukum Tata Negara Indonesia* (Depok: Rajawali Press, 2020).
- Elsye, Rosmery & Muslim Muslim, *Hukum Tata Usaha Negara* (Sumedang: Fakultas Manajemen Pemerintahan IPDN, 2020).
- Fadli, Muh, *Peraturan Delegasi di Indonesia* (Malang: UB Press, 2011).
- HR, Ridwan, *Hukum Administrasi Negara* (Depok: Rajawali Pers, 2020).
- Irwansyah, Irwansyah, *Penelitian Hukum: Pilihan Metode & Praktik Penulisan Artikel*, Ahsan Yunus, ed (Yogyakarta: Mirra Buana Media, 2024).
- Konijnenbelt, W, *Hoofdstukken van Administratief Recht* (Gravenhage: Vuga, 1979).
- Marzuki, Peter Mahmud, *Penelitian Hukum* (Jakarta: Kencana Prenada Media Group, 2011).
- Muchlis, Adnan Indra, *Negara Hukum dan Demokrasi: Dinamika Negara Hukum dalam Sistem Demokrasi Pancasila di Indonesia* (Yogyakarta: Trusmedia Grafika, 2019).
- Putra, Eduard Awang Maha, *Peraturan Kebijakan (Beleidsregel) dalam Hukum Positif Indonesia* (Yogyakarta: Samudra Biru, 2024).
- Riawan, Tjandra, *Hukum Keuangan Negara* (Jakarta: Grasindo, 2014).
- Sunstein, Cass R. & Adrian Vermeule, *Law & Leviathan: Redeeming the Administrative State* (London: Harvard University Press, 2020).
- Tamanaha, Brian Z., *On the Rule of Law: History, Politics, Theory* (New York: Cambridge University Press, 2004).

BOOK CHAPTER & JOURNAL

- Aminah, Siti, "Tinjauan Hukum Undang-Undang Pengampunan Pajak Sebagai Alat Diskresi dalam Mewujudkan Tujuan Negara" in Abdul Halim & Evi Maria, eds, *Probl Huk dalam Pengelolaan Keuang Negara Drh* (Yogyakarta: UPP STIM YPKN, 2020).
- Aziz, Mohammad Rifqi, "Peran dan Implementasi DPR Sebagai Bentuk Checks and Balances Terhadap Kebijakan Kepala Otorita IKN" (2023) 3:2 J Konstitusi dan Demokr 148–166.
- Dwi Septiani, Fera, "Krisis Keuangan dan Transformasi Kebijakan APBN: Tantangan dan Strategi Khusus pada Pajak Penghasilan (PPH) Dan Pajak Pertambahan Nilai (PPN)" (2023) 10:3 JMBI UNSRAT (Jurnal Ilm Manaj Bisnis dan Inov Univ Sam Ratulangi) 2180–2192.
- Fauzi, Achmad, "Otonomi Daerah dalam Kerangka Mewujudkan Penyelenggaraan Pemerintahan Daerah yang Baik" (2019) 16:1 SPEKTRUM Huk 119–136.
- Hartono, Hasim, "Urgensi Instruksi Presiden Nomor 01 Tahun 2025 terhadap pelaksanaan APBN di Kementerian/Lembaga Tahun 2025" (2025) 5:1 Indones Res J Educ 2666–2672.
- Huroiroh, Ernawati et al, "Konstitusionalitas Perubahan Postur APBN Melalui Perppu" (2021) 1:2 Sosio Yust J Huk dan Perubahan Sos 22–43.
- Isra, Saldi, "Hubungan Presiden dan DPR" (2016) 10:3 J Konstitusi 399–416.
- Jeddawi, Murtir, "Diskresi (Freies Ermessen): Perangkat Hukum Penunjang Pembangunan" (2017) 2:2 J Ilmu Pemerintah Suara Khatulistiwa 1–11.



- Koven, Steven G, "Administrative Evil and Street Level Discretion" (2024) 24:3 Public Organ Rev 791–802.
- Mahardika, Ahmad Gelora, "Potensi Penyimpangan Hukum Dalam Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2020" (2020) 27:2 J Huk lus Quia Iustum 264–284.
- Maria, Evi, Tongku Siregar & La Ode M Kasiar Demaq, "Telaah Yuridis Anggaran Pendapatan Belanja Negara" in Abdul Halim & Evi Maria, eds, *Probl Huk dalam Pengelolaan Keuang Negara Drh* (Yogyakarta: UPP STIM YPKN, 2020).
- Martins, Ricardo Marcondes, "Neo-constitutional theory of administrative discretion" (2024) 11:1 Rev Eurolatinoamericana Derecho Adm 1–41.
- Munawarah, Munawarah & Cici Darmayanti, "Analisis Penyusunan dan Pelaksanaan Anggaran Pada BAPPEDA Aceh Barat Daya" (2024) 12:1 J Ilm Manaj Kesatuan 211–218.
- Mustamu, Julista, "Diskresi dan Tanggungjawab Administrasi Pemerintahan" (2011) 17:2 SASI 1–9.
- Nalle, Victor Imanuel, "Kedudukan Peraturan Kebijakan dalam Undang-Undang Administrasi Pemerintahan" (2016) 10:1 Refleks Huk J Ilmu Huk 1–16.
- Putra, Eduard Awang Maha, Gatot Dwi Hendro Wibowo & Minollah Minollah, "Legal Vacuum in Indonesian Administrative Law: Urgency of Policy Regulation" (2024) 19:1 Indones J Law Econ Rev 1–13.
- Syah, alwiyah Sakti Ramdhon, "Simplifikasi terhadap Peraturan-Peraturan Pelaksanaan yang Dibentuk oleh Presiden dalam Sistem Ketatanegaraan Republik Indonesia" (2021) 10:2 J RechtsVinding 249–262, online: <<https://rechtsvinding.bphn.go.id/ejournal/index.php/jrv/article/view/720>>.
- Trisiana, Anita, "Analysis of Legal System and Democracy System in State System: A Critical Review of Normative Law in Indonesia" (2020) 12:7 J Adv Res Dyn Control Syst 210–216.

WEBSITE

- Attamimi, Abdul Hamid S, *Der Rechtsstaat Republik Indonesia dan Perspektifnya menurut Pancasila dan UUD 1945* (Jakarta, 1994).
- , *Hukum tentang Peraturan Perundang-undangan dan Peraturan Kebijakan* (Depok: Fakultas Hukum Universitas Indonesia, 1993).
- Farhan, Yuna, "APBN Tanpa Perubahan", (2018), online: *kompas.id*.
- Theodora, Agnes, "Efisiensi Anggaran Dipakai untuk MBG dan Danantara, Apa Dampaknya ke Rakyat?", (February 2025), online: *kompas.id*.