

## PERSPECTIVE OF PUBLIC FINANCIAL MANAGEMENT : THE ROLE OF THE MINISTRY OF FINANCE AND THE SUPREME AUDIT AGENCY IN INDONESIA

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### Abstract

The Ministry of Finance (Kemenkeu) and the Financial Audit Agency (BPK) have a very important role in Indonesia's central government, especially in managing and supervising state finances. The Ministry of Finance has a central role in managing state finances, including planning, budgeting and financial reporting. Meanwhile, the Financial Audit Agency is responsible for conducting audits of state financial management to ensure accountability and transparency. This research aims to analyze the role of the Ministry of Finance and the Financial Audit Agency in central government. The research method used is descriptive analysis, namely by collecting data from various sources related to the role and function of the Ministry of Finance and the Financial Audit Agency. The results of the analysis show that the Ministry of Finance and the Supreme Audit Agency have a very important role in maintaining state finances and encouraging efficiency and transparency in public financial management. This research provides a better understanding of how the two institutions work together to manage state finances effectively.

**Keywords:** Role, Ministry of Finance, Financial Audit Agency

### A. INTRODUCTION

At the central government level, ministries and state agencies play crucial roles in managing various aspects of public life and ensuring the smooth functioning of governance. Ministries are responsible for a wide range of sectors, from health, education, and economy to environmental protection, while state agencies have specific focuses on certain functions, such as law enforcement, finance, and statistics (Engkus, E., Budiman, B., & Trisakti, F., 2024).

These ministries and agencies act as executors of policies formulated by the central government and as providers of public services to the community. In this study, we focus on the roles of the Ministry of Finance and the Supreme Audit Agency within the Central Government. In the central government structure of a country, the Ministry of Finance and the Supreme Audit Agency hold highly important and strategic roles.

The Ministry of Finance serves as the frontline in maintaining the country's economic stability and ensuring public finances are managed transparently and accountably. Meanwhile, the Supreme Audit Agency plays a crucial role in overseeing the management of state finances. Therefore, in this article, we will explore in greater depth the roles of the Ministry of Finance and the Supreme Audit Agency within the central government.

This article aims to delve deeper into the functions, duties, and authorities of the Ministry of Finance and the Supreme Audit Agency within the central government. By gaining a

comprehensive understanding of their roles, we can further explore how the Ministry of Finance and the Supreme Audit Agency perform their functions, duties, and authorities in the central government.

Thus, this article aims to identify and describe the functions, duties, and authorities of the Ministry of Finance and the Supreme Audit Agency and their implementation in the central government, enabling readers to understand their roles in supporting the functions of the central government and promoting sustainable development.

## **B. LITERATURE REVIEW**

### **Previous Research**

Some research topics relevant to this study have been examined in previous research, including:

1. Dinarjito's Research (2017) titled "Analysis of Audit Findings by the Audit Board of Indonesia on Non-Tax State Revenue of Ministries/Agencies"

This research discusses audit reports on compliance with legislation conducted by the Audit Board of Indonesia (BPK), which consistently highlights issues in the management of Non-Tax State Revenue (PNBP). The purpose of this study is to identify common problems in PNBP management that frequently appear in BPK's findings. The research also discusses recommendations that can be used to avoid recurring findings. The results indicate several causes of PNBP issues, such as late or uncollected payments to the state treasury, under- or non-collection of PNBP, and other related problems.

2. Arum's Research (2015) titled "The Role of the Audit Board of Indonesia in Auditing the Management of State Finances by Local Governments (A Case Study of BPK Representative in Yogyakarta's Audit on Sleman Regency Government)"

This research addresses issues regarding the role of BPK in auditing the management of state finances by local governments in Sleman Regency, the weaknesses and challenges faced by BPK in conducting audits, and the efforts made by BPK to overcome these weaknesses and challenges in financial audits.

Building on previous research by Dinarjito (2017) and Arum (2015), this study will further elaborate on the role of the Ministry of Finance and the Audit Board of Indonesia at the central government level.

### **The Role of the Ministry of Finance and the Audit Board of Indonesia in the Central Government**

#### **Definition of Role**

The definition of a role, according to experts, refers to the dynamic aspect of a position or status. Someone who has fulfilled their rights and obligations is considered to have carried out a role.

Bonita (2016) defines a role as the regulated and expected behavior of an individual in a certain position. A role represents the dynamic aspect of a person's position in carrying out their rights and obligations. In other words, when someone fulfills their rights and obligations according to their position, they are performing a role. A role is the dynamic aspect of a position, meaning that when someone fulfills their rights and obligations in accordance with their position, they are effectively carrying out a role.

#### **Definition of the Ministry of Finance**

A ministry is a government body responsible for specific affairs related to governance. A minister is an assistant to the President, leading each ministry within the government in particular areas. The governmental affairs mentioned here refer to those outlined in the provisions of the 1945 Constitution of the Republic of Indonesia (Liu et al., 2022). The

Ministry of Finance of the Republic of Indonesia, commonly abbreviated as Kemenkeu RI, is a government agency that is part of the state ministries within the Indonesian government. The Ministry of Finance oversees financial and state wealth affairs and operates under and is accountable to the President.

### **Definition of the Supreme Audit Agency**

The Audit Board of Indonesia, abbreviated as BPK, is one of the high state institutions in the Indonesian constitutional system, responsible for auditing the management and accountability of state finances. State finances (according to Anggara, 2016) refer to assets managed by the government, which include money and owned goods, securities of monetary value, rights and obligations that can be valued in money, and third-party funds collected based on potential possessed and/or guaranteed by the central government, regional governments, business entities, foundations, and other institutions. Therefore, state finances encompass all rights that can be valued in money, which can be claimed by the state.

According to Jimly Asshiddiqie (in Nasarudin, 2020), the existence of BPK within Indonesia's state institutional structure serves an auxiliary role to the function of the House of Representatives (DPR) in overseeing the government's performance. The position of BPK as a high state institution within the constitutional system of the Republic of Indonesia is that of an independent body, free from government influence and control in carrying out its duties (Nasarudin, 2020).

Before the reform era, BPK was an institution under government control. However, the demands of reform called for a clean and corruption-free administration, free from Corruption, Collusion, and Nepotism (KKN), leading to good governance. Transparency and accountability in state finances are essential conditions for enforcing good governance, which is the main foundation for establishing genuine political democracy. Therefore, BPK must be in a condition that allows it to optimally fulfill the mandate of the 1945 Constitution, meaning that BPK must be free and independent without government interference (BPK, 2017).

### **Definition Central Government**

Etymologically, government can be understood as a continuous action or policy that employs a certain plan or reasoning (ratio) and specific procedures to achieve a desired objective. According to Bagir Manan and Kuntana Magnar (in Sumbu, 2010), governance in a broad sense encompasses all state apparatuses, primarily consisting of the executive, legislative, and judicial branches of power, as well as other state apparatuses that also act for and on behalf of the state.

Meanwhile, the central government, according to Law No. 23 of 2014 on Regional Government, is defined in Article 1, paragraph (1), as the President of the Republic of Indonesia, who holds the executive power of the government of the Republic of Indonesia, assisted by the Vice President and ministers as referred to in the Constitution of the Republic of Indonesia of 1945 (CCMU, 2020).

## **C. RESEARCH METHODOLOGY**

This study employs a qualitative approach using literature review as the data collection technique. According to Bogdan and Taylor (in Suwendra, 2018), the qualitative approach is a research procedure that produces descriptive data in the form of written or spoken words from people and observed behaviors. Meanwhile, a literature review is a method of data collection by understanding and studying theories from various literature related to the research. Examples of sources for literature reviews include books, journals, articles, and previous research (Adlini et al., 2022). This study was conducted from February 26, 2024, to May 2, 2024.

## **D. RESULTS AND DISCUSSION**

### **Ministry of Finance**

#### **History of the Ministry of Finance**

The Ministry of Finance is a large and heterogeneous organization and is the only ministry that functions as a holding company type department. Since its inception at the beginning of Indonesia's independence in 1945, the organizational structure of the Ministry of Finance has continuously evolved in response to the changing times and the demands of stakeholders.

A day after the Proclamation of Indonesian Independence, the Preparatory Committee for Indonesian Independence (PPKI), in its first session, ratified the Constitution of the Republic of Indonesia, which later became known as the 1945 Constitution, and appointed Ir. Soekarno as President and Drs. Mohammad Hatta as Vice President. Subsequently, on August 19, 1945, the Presidential Cabinet was established, consisting of 12 departmental ministers (Interior, Foreign Affairs, Justice, Finance, Welfare, Health, Education, Social Affairs, Defense, Information, Transportation, and Public Works), 5 state ministers, and 2 deputy ministers, one of whom was the Minister of Finance. With the formation of these departments, the employees who had previously worked for Japanese government agencies automatically became employees of the departments of the Republic of Indonesia, including those who had worked at the Gunseikanbu Zaimubu (the Finance Department during the Japanese occupation), who then became employees of the Ministry of Finance under the leadership of a Minister.

On September 2, 1945, the Ministry of Finance was officially organized with five divisions: (1) General Affairs, overseeing three areas: personnel, treasury, and general affairs; (2) Financial Affairs, overseeing three areas: the national budget, which became the precursor to the Directorate General of Budget (DJA), treasury, and currency, banking, and credit; (3) Taxation, overseeing three areas: taxation, customs and excise, and land tax; (4) the Opium and Salt Monopoly Division, led by Moekarto Notowidagdo; and (5) the Pawnshop Division, which operated independently under the leadership of R. Hendarsin.

In order to create an organization within the Ministry of Finance that is fit for purpose, the Ministry has continuously reorganized itself. In 2006, the Minister of Finance undertook a fundamental restructuring by splitting the Directorate General of Budget and Fiscal Balance into two separate Directorates General: the Directorate General of Budget (DJA) and the Directorate General of Fiscal Balance. Additionally, to enhance the management of state assets and debt, the Directorate General of State Assets and the Directorate General of Debt Management were established. To strengthen its role in providing credible recommendations for fiscal policy-making, BAPEKKI was transformed into the Fiscal Policy Agency (K. Keuangan, 2023).

#### **Duties and Functions of the Ministry of Finance**

The duties and functions of the Ministry of Finance are based on Presidential Regulation Number 57 of 2020 concerning the Ministry of Finance and Minister of Finance Regulation Number 141/PMK.01/2022 concerning Amendments to Minister of Finance Regulation Number 118/PMK.01/2021 on the Organization and Work Procedures of the Ministry of Finance. The Ministry of Finance is tasked with managing government affairs in the field of state finance and state assets to assist the President in administering the state government.

The Ministry of Finance also has several functions, including: (1) Formulating, establishing, and implementing policies in the fields of budgeting, non-tax state revenue, taxation, customs and excise, state treasury, state assets, fiscal balance, and the management of state financing and financial risk; (2) Formulating, establishing, and providing recommendations on fiscal and financial sector policies; (3) Coordinating the implementation

of tasks, fostering, and providing administrative support to all organizational units within the Ministry of Finance; (4) Managing state-owned goods/assets under the responsibility of the Ministry of Finance; (5) Supervising the execution of tasks within the Ministry of Finance; (6) Providing technical guidance and supervision over the execution of the Ministry of Finance's affairs in the regions; (7) Implementing technical activities from the central to the regional level; (8) Conducting education, training, and competency certification in state finance, and knowledge management; and (9) Providing substantive support to all organizational units within the Ministry of Finance. (K. Keuangan, 2023).

### **Authority of the Ministry of Finance**

The Ministry of Finance of the Republic of Indonesia, known as Kemenkeu RI, holds significant authority in managing the nation's finances. Some of the key powers exercised by the Ministry of Finance include: (1) Formulating the State Budget (APBN), which involves budget planning, fund allocation, and oversight of budget usage; (2) Contributing to maintaining the country's economic stability through prudent financial management and policies that support economic growth; (3) Preparing evaluation and financial reports that provide information on the state's financial performance and the outcomes of the policies implemented. Additionally, the Ministry of Finance has many other authorities.

### **Badan Financial Auditor**

#### **History of the Financial Audit Agency**

The Supreme Audit Agency (Badan Pemeriksa Keuangan or BPK) began in a small town in northern Yogyakarta and has grown into a significant institution in Indonesia. On January 1, 1947, BPK was officially established with R. Soerasno as its first leader. Initially, BPK had only two leaders and six staff members. Its primary function was to replace the Algemene Rekenkamer in overseeing local government finances. However, BPK's role changed when the United States of Indonesia (RIS) was formed in 1949. BPK became a branch office, and the RIS Financial Supervisory Board was established in Bogor. After the country reverted to the Unitary State of the Republic of Indonesia (NKRI), BPK and the RIS Financial Supervisory Board were merged in 1950, placing BPK under the president's leadership.

In its early years, BPK was intended to take over the functions of the Algemene Rekenkamer (ARK, the Colonial Audit Office of the Dutch East Indies), which was established to oversee and audit colonial government finances. According to various provisions governing the Algemene Rekenkamer, BPK's position was outside the influence and power of the executive branch, although it was not superior to the government. Additionally, audit reports were only required to be submitted to the DPR (House of Representatives), which at that time did not hold a position higher than BPK.

During the Old Order era, BPK faced limitations in auditing other government institutions. Access to data was restricted, and audit reports had to be aligned with the political power of the executive branch. However, after the reform era began, BPK gained a stronger, more independent position following the amendments to the 1945 Constitution. Law No. 15 of 2006, regarding BPK's status as an independent and autonomous state institution in auditing financial management and accountability, was also enacted as part of implementing BPK's mandated duties and functions. BPK became an independent, autonomous, and professional institution in overseeing state finances. Overall, BPK has undergone a long journey to become a financial audit institution that aligns with the aspirations of the nation's founders. This transformation is part of the effort to establish a clean government and good governance.

In summary, BPK in the reform era has become increasingly aligned with the aspirations of the nation's founders: to be an independent, autonomous, and professional financial audit

institution, as an integral part of the effort to establish clean governance and good management (B. P. Keuangan, 2019).

### **Duties and Functions of the Financial Audit Agency**

After the amendment of the 1945 Constitution on November 10, 2001, the position, duties, and authority of the Supreme Audit Agency (BPK) were further clarified. Article 23E, paragraph (1) of the 1945 Constitution states that to audit the management and accountability of state finances, there shall be a Supreme Audit Agency that is independent and autonomous.

BPK's duties, based on Article 6 of the BPK Law, include the following: (1) Auditing the management and accountability of state finances conducted by the Central Government, Regional Governments, other state institutions such as Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Regional-Owned Enterprises, and other institutions or bodies that manage state finances; (2) Conducting audits of the management and accountability of state finances in accordance with the laws governing the audit of state financial management and accountability; (3) Conducting audits that include financial audits, performance audits, and audits with specific objectives; (4) If audits are conducted by public accountants under the provisions of the law, the audit reports must be submitted to BPK and made public; (5) Discussing audit findings with the entities audited in accordance with state financial audit standards (Hukumonline, 2023).

Regarding BPK's functions, Jimly Asshiddiqie (as cited in Arum, 2015) explains that the functions of the Supreme Audit Agency consist of three main areas: (1) Operative Function, which involves auditing, overseeing, and investigating the control, management, and administration of state assets; (2) Judicial Function, which entails the authority to prosecute treasury claims and claims for damages against treasurers and non-treasurer civil servants whose actions violate the law or neglect duties, resulting in losses to state finances and assets; and (3) Advisory Function, which involves providing advice to the government regarding the administration and management of state finances.

### **Authority of the Audit Board of Indonesia**

In supporting its duties, the Supreme Audit Agency (BPK) holds certain authorities to realize the people's sovereignty in the management and accountability of state finances. BPK's authorities, as outlined in Article 9 of Law Number 15 of 2006 concerning BPK, are explained as follows: (a) Determining the audit objects, planning and conducting audits, setting the time and method of the audit, as well as preparing and presenting audit reports; (b) Requesting information or documents that must be provided by any person, organizational units of the Central Government, Regional Governments, other state institutions such as Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Regional-Owned Enterprises, and other institutions or bodies managing state finances; (c) Conducting audits at locations where state money and goods are stored, at the sites of activities, in the bookkeeping and financial administration of the state, and auditing calculations, documents, evidence, bank statements, accountability reports, and other lists related to the management of state finances; (d) Determining the types of documents, data, and information regarding the management and accountability of state finances that must be submitted to BPK; (e) Establishing state financial audit standards, after consulting with the Central/Regional Government, which must be used in the audit of state financial management and accountability; (f) Setting the code of ethics for auditing the management and accountability of state finances; (g) Utilizing external experts or auditors working for and on behalf of BPK; (h) Developing the functional position of auditors; (i) Providing considerations on Government Accounting Standards; and (j) Offering input on the draft internal control system of the Central/Regional Government before it is established by the Central/Regional Government. (Raba, 2017).

## **Relationship and Role of the Ministry of Finance and the Audit Board of Indonesia in the Central Government**

The Ministry of Finance and the Supreme Audit Agency (BPK) have a very close relationship because both are involved in the management of state finances. The Ministry of Finance primarily focuses on managing the state budget, while the BPK focuses on overseeing the accountability of the financial management of the Republic of Indonesia.

To this day, the relationship between the Ministry of Finance and BPK remains strong, as evidenced by the appreciation expressed by Finance Minister Sri Mulyani Indrawati for BPK's role as both a reliable partner and a credible pillar of accountability in the management of state finances in Indonesia. The Ministry of Finance and BPK share a commitment in the fields of economy and finance to build a clean economy by tightening audits of Local Government Financial Reports (LKPD) and Central Government Financial Reports (LKPP) to curb the rise of corruption cases in Indonesia.

Although BPK is an independent institution and the Ministry of Finance is responsible to the president, the two cannot be separated in supporting the nation's economy. Both institutions play a role in ensuring that public financial management adheres to the principles of accountability, transparency, and efficiency, and in maintaining the country's financial health.

In the central government, the Ministry of Finance and BPK are actively involved in addressing various issues. For instance, during the handling of the Covid-19 pandemic, both played active roles in maintaining economic stability despite the crisis. The widespread development of Covid-19 pressured the government to review several policies before they were issued (Engkus et al., 2019). During that time, BPK played an oversight role by applying a comprehensive audit approach based on effectiveness, aimed at assessing the effectiveness, transparency, accountability, and compliance of state financial usage in handling the Covid-19 pandemic. The Ministry of Finance also launched the National Economic Recovery program during the Covid-19 pandemic to accelerate economic recovery in Indonesia, as the pandemic significantly impacted the economy at the individual, household, and cooperative levels.

This study has limitations in terms of data coverage. The research data is only derived from a few sources, which may not fully capture all aspects of the duties, functions, and authorities of the Ministry of Finance and the Supreme Audit Agency (BPK).

### **E. CONCLUSION**

From the discussion above, we can conclude that the Ministry of Finance (Kemenkeu) and the Supreme Audit Agency (BPK) have a long history in overseeing and managing Indonesia's state finances. Since its inception, the Ministry of Finance has been involved in formulating national financial policies, while the BPK is tasked with overseeing the management of state finances to ensure compliance with applicable regulations. The two institutions have a very close relationship, with the Ministry of Finance focusing more on managing the state budget and the BPK focusing more on the accountability of state financial management.

Although they have different roles, both share a common commitment to ensuring that public financial management adheres to the principles of accountability, transparency, and efficiency. In the context of the central government, the Ministry of Finance and BPK play active roles in addressing various issues, including the handling of the Covid-19 pandemic. Both played important roles in maintaining economic stability even during the crisis. The roles of the Ministry of Finance and BPK are crucial in maintaining the health of state finances and ensuring that public financial management runs smoothly.

It is hoped that all independent institutions and those within the government will continue to function effectively to create a just and prosperous Indonesia. Therefore, future research should focus on further exploring the effectiveness of the collaboration between the Ministry of Finance and the Supreme Audit Agency in facing new challenges. It is expected that future research will contribute significantly to strengthening the roles and performance of the Ministry of Finance and the Supreme Audit Agency in maintaining national financial stability and enhancing accountability and transparency in public financial management.

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