

Ideal Model Law Analysis Duties and Authorities of Technical Implementation Officials for Activities in the Implementation of Procurement of Goods and Services

Setyo Utomo^{1*}, Fenty U Puluhulawa², Dian E. Ismail³

Faculty of Law, Gorontalo State University

Corresponding Author: Setyo Utomo setiautama0931@gmail.com

ARTICLE INFO

Keywords: Local Government, Procurement of Goods and Services, Good Governance, State Officials

Received : 5 April

Revised : 17 April

Accepted: 22 May

©2023 Utomo, Puluhulawa, Ismail:

This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

Now, the duties and authorities of PPTK who are responsible as financial managers by carrying out the duties of Commitment Making Officers are hereinafter abbreviated as PPK as procurement actors. This collaboration of authority between regional financial management and procurement actors will only have a negative impact on bureaucratic structuring to potentially open opportunities for fraud that leads to corruption in the procurement of local government goods/services. The purpose of this study was to answer how the regulatory model for the duties and authorities of Technical Implementation Officers Activities in the implementation of procurement of goods and services. This type of research is a normative juridical with a statutory approach. The results showed that the ideal regulatory model is to maintain each task in the scope of PPTK as an administration of activity management and PPK as a work manager

INTRODUCTION

When we talk about a rule of law, we're referring to a system in which the Constitution and the law are given their due respect, the separation of powers as outlined in the Constitution is strictly adhered to, human rights as outlined in the Constitution are protected, and the judiciary is completely independent of the other branches of government. ensures justice for everyone, including those who have been victimized by those in positions of authority, and is fair and impartial (Sambuaga, 2023).

Regional Finance is defined as all rights and obligations in the framework of administering regional government that can be valued in money, including all forms of wealth, per the Minister of Home Affairs' Regulation No. 21 of 2011 regarding the second Amendment to the Minister of Home Affairs' Regulation No. 13 of 2006 concerning guidelines for regional financial management. When it comes to money, regional financial management encompasses everything from preparation to execution to reporting and responsibility.

The holder of regional financial management authority is the regional head because it is attached to his position of authority to carry out overall regional financial management. Therefore, regional financial management should be guided by the general principles of regional management in order to realize good governance (Suparji, 2021). Moreover, irregularities often occur in financial management, thus showing the importance of governance in governance that prioritizes the principles of accountability, transparency and *responsive* (Utomo et al., 2018). Furthermore, the regional financial management sector within the local government environment is one of the main elements for administering government and is a sub-system of overall state financial management. thorough (Tjandra, 2009).

LITERATURE REVIEW

Recognizing the importance of infrastructure in driving economic growth, infrastructure experts agree that in encouraging infrastructure development, the government as the main player in the infrastructure sector should maintain the continuity of investment in infrastructure development and prioritize infrastructure in the national development plan, so that infrastructure can be improved both in quantity and quality (Suryawardana & Triyani, 2015). Infrastructure development should also involve the private sector and the public in order to achieve sustainable development. For this reason, a more integrated approach is needed in infrastructure development starting from planning to serving the community, in order to ensure synergies between sectors, regions and region (Purwadi, 2019).

Because the procurement of goods and services, particularly in the public sector, is closely related to the use of the state budget, it is one of the tools to drive the wheels of the economy and improve the national economy for the welfare of the Indonesian people. The significance of this is the critical need to adopt effective, efficient, and cost-effective procurement strategies if use budget is to be maximized (Listiyanto, 2012).

Ethics, norms, and principles for the procurement of goods and services are necessary to govern or provide the foundation for developing policies for the

procurement of goods and services because of the number of interconnected parties involved in the process. Procurement is the process through which a buyer tries to get the product or service he wants by bargaining with a seller over the price, delivery date, and other terms (Moses, 2017). Both the buyer and the seller must always follow the philosophy of procurement of goods and services and act in accordance with procurement of goods and services ethics and norms for the transaction to succeed in its essential purpose.applicable (Sutedi, 2008).

Furthermore, as known by Government Regulation Number 12 of 2019 concerning Regional Financial Management in Article 1 number 74, PPTK is an official in an SKPD work unit that carries out one or several activities from a program according to their field of work.

Article 1 number 18 of Minister of Home Affairs Regulation number 53 of 2017 concerning Guidelines for the Implementation of Activities and Budgets within the Ministry of Home Affairs defines the Activity Technical Implementation Officer (PPTK) as an official who aids officials who take actions that result in expenditure at the expense of State spending or PPK in carrying out activities financed in the DIPA/work plan/indicative budget.

As opposed to the PPTK model used by regional governments. To put it another way, PPTK in the Ministry of Home Affairs utilizes money from the State Budget (APBN), whereas PPTK in regional governments uses monies from the Regional Revenue and Expenditure Budget (APBD).

PPTK's responsibilities in regional financial management are laid out in the Clarification of Article 12 of Government Regulation 12 of 2019 on Regional Financial Management. These include overseeing and reporting on the implementation of activities, preparing budget documents to cover the cost of those activities, and acquiring goods and government services in accordance with statutory requirements. Meanwhile, PPTK in government procurement is not included in Government Regulation Number 58 of 2005 concerning Regional Financial Management.

Furthermore, the PPTK work is not included in carrying out government procurement of goods/services, as stated in Article 12 paragraph (5) of Minister of Home Affairs Regulation 13 of 2006 concerning Guidelines for Regional Financial Management. However, Permendagri Number 77 of 2020, which dealt with Technical Guidelines for Regional Financial Management and was derived from PP 12/2019, nullified Permendagri Number 13/2006.

Procurement of goods and services is a new responsibility for PPTK, which must be carried out in compliance with applicable legislation and regulation. As a result, it might lead to issues for PPTK in government contracts for purchasing products and services.

Keeping in mind that Article 8 of Presidential Regulation of the Republic of Indonesia number 16 of 2018 concerning Government Procurement of Goods or Services lists "PA; KPA; PPK; Procurement officer; Selection Working Group; Procurement Agent; PjPHP/PPHP; Swakelola Organizer; And Provider" as the actors involved in the procurement of goods/services (Patria, 2021). Government policy on PPTK is not addressed in Presidential Regulation 16 of 2018 regarding

Procurement of Goods/Services. As a result, PPTK's place in government procurement of products and services is likely to run afoul of the law.

Furthermore, after the issuance of Presidential Regulation Number 12 of 2021 concerning Procurement of Goods/Services, there is another problem with the new meaning of the arrangements for Activity Technical Implementation Officers (PPTK) who can concurrently carry out the duties of Commitment Making Officers (PPK) in the procurement of local government goods/services, while it should be noted that in essence PPTK is only administrative. In Presidential Regulation Number 12 of 2021 it clearly states that there is no prohibition or permissibility, with the condition that in the capacity as a PPK, the apparatus must meet the requirements as a PPK. It cannot be said that a PPTK, because he has the authority as executor and person in charge at the SKPD, can serve as PPK even though the criteria for the apparatus do not meet the requirements needed as a PPK. a PPK.

If examined again regarding the duties and authorities of the PPTK in managing regional finances (source of APBD funds). PPTK in PP 12/2019 and Permendagri 77/2020 can double as PPK provided that they have competence as PPK. Whereas in Permendagri 1/2015, PPTK only helps PPK, not concurrently.

However, as the basis for PPTK concurrently as PPK, this appears as stipulated in Article 11 paragraphs 3 and 4 of Presidential Decree 12 of 2021 concerning Government Procurement of Goods/Services, that in the event that there is no stipulation of PPK on the Procurement of Goods/Services using the budget from APBD, PA/KPA assigns PPTK to carry out PPK tasks, with the condition that they must fulfill PPK competencies.

Meanwhile, based on LKPP data in 2015 there were several problems in the process of implementing government goods/services procurement. These problems, such as cases related to objections in the procurement process, amounted to 1,620 cases and disputes totaling 777 cases, of which some were handled until they reached the court.

Regulations grounded on the idea of fairness may provide clarity about the PPTK's roles and responsibilities in the delivery of goods and services at the regional level. New issues have arisen despite the existence of Presidential Decree 12/2021, which was meant to address the problem of the dragging down of PPTK in situations of corruption in the supply of goods and services.

When it comes to enforcing the law, it all comes down to the concepts that go into making the rules, according to Sapiro Rahardjo's opinions (Jaya, 2005). The progressive legal perspective he helped to establish is that the law is an evolving and improving institution. "Law as a process, law in the making" means that the law is never complete; rather, it is a work in progress toward the goal of making society more just, prosperous, and compassionate for everyone (Rahardjo, 2009).

In light of the foregoing, it is clear that PPTK has the potential to commit criminal acts of corruption in the implementation of goods/services procurement activities due to the leniency that allows it to double as PPK in input and output tasks, despite the fact that, in essence, PPTK only meets administrative needs and is not involved in procurement of goods. /services. Therefore, the Activity

Technical Implementation Officer's role and responsibilities in the purchase of goods and services for the local government are investigated in this research to answer the following question: (1) What are they? (2) What is the regulatory framework for the Activity Technical Implementation Officer's responsibilities and authority throughout the delivery of goods and services?

METHODOLOGY

This is what is called "normative" or "doctrinal" legal research, which is another name for library and document study. Research that focuses only on written rules or legal information is called "doctrinal legal research." (Suratman & Dillah, 2013). Different methods were employed in this investigation, including the legislative and conceptual approaches. When using a statutory method (statute approach), lawyers look at all applicable statutes and regulations that bear on the matter at hand handled (Mahmud Marzuki, 2011). Primary and secondary legal sources were utilized to compile this research. The primary source of law is the law that governs the purchasing of goods and services. Secondary legal resources on the Law on the Procurement of Goods and Services may be found in many books, dictionaries, and encyclopedias. Descriptive analysis of the data will be performed so that the findings of the research may be better understood.

RESULTS AND DISCUSSION

According to Satjipto Rahardjo's definition, progressive law entails a sequence of drastic measures taken to reform the legal system (including, if required, the revision of legal norms) in order to make the law more beneficial, particularly with respect to boosting individual pride and ensuring the general well-being of society. Simply put, a progressive legal system is one that promotes freedom of thought and action within the legal system, allowing the law to more freely and effectively carry out its mission of serving mankind. That's why we can enforce the law without resorting to engineering or politics. Because, in his view, the law was written to bring about equality and prosperity for everyone (Satjipto, 2004).

The presence of law is related to its social goals, so progressive law is also close to Roscoe Pound's sociological jurisprudence. Legal progressivism teaches that law is not a king, but a tool to describe the basis of humanity which functions to give grace to the world and man (BETHAM et al., 2019). The assumptions that underlie legal progressivism are first that law exists for humans and not for themselves, secondly that law is always in the status of law in the making and is not final, thirdly, law is a humane moral institution.

Providing for people's material needs is an integral component of governance that must be addressed holistically. Providing products and services is not only one of the government's obligations, but it is also essential to the smooth functioning of society as a whole (Masyitoh, 2009).

To ensure that the objectives of procuring goods and services can be achieved properly, all parties involved in the procurement process must follow the Procurement Ethics, namely:

- 1) Carry out tasks in an orderly manner, with responsibility, accompanied by a sense of responsibility to achieve the objectives of smoothness and accuracy in achieving the objectives of the procurement of goods/services.
- 2) Work professionally and independently on the basis of honesty, and maintain the confidentiality of goods and services procurement documents that should be kept confidential to prevent irregularities in the procurement of goods/services.
- 3) Do not influence each other either directly or indirectly to prevent and avoid unfair competition.
- 4) Accept and be responsible for all decisions made in accordance with the parties.
- 5) Avoiding and preventing the conflict of interest of the parties involved, directly or indirectly, in the "conflict of interest" process of procuring goods/services.
- 6) Avoiding and preventing the occurrence of waste and leakage of state finances in the procurement of goods/services.
- 7) Avoiding and preventing abuse of authority and/or collusion with the aim of personal, group or other party benefits that directly or indirectly harm the state.
- 8) Not accepting, not offering or promising to give or receive gifts, compensation in any form to anyone who is known or can reasonably be suspected in connection with the procurement of goods/services.

Referring to Presidential Regulation Number 12 of 2021 concerning Government Procurement of Goods/Services, it is stated that the perpetrators of the procurement of goods/services consist of PA, KPA, PPK. Furthermore, it was emphasized that in the event that there is no appointment of a Commitment Making Officer (PPK), PA/KPA can assign the PPTK to carry out the task. This means that there are additional tasks for PPTK in the procurement of government goods and services that were not previously mentioned in the previous Presidential Regulation.

Based on the provisions above, if you check again Government Regulation Number 12 of 2019 concerning Regional Financial Management in lieu of Government Regulation Number 58 of 2005 regulates the duties and authorities of Activity Implementing Officers (PPTK). Activity Technical Implementing Official, hereinafter abbreviated as PPTK, is an official in an SKPD Unit who carries out 1 (one) or several Activities of a Program in accordance with their field of duty.

Based on Article 12 of Government Regulation Number 12 of 2019 the Activity Technical Implementation Officer (PPTK) states:

- 1) PA/KPA in carrying out activities assign officials to SKPD/SKPD Units as PPTK.
- 2) PPTK as referred to in paragraph (1) has the task of assisting the duties and authorities of PA/KPA.

- 3) In carrying out the duties and authorities referred to in paragraph (2), the PPTK is responsible to the PA/KPA.

The meaning of "PA/KPA in carrying out activities assigns officials to SKPD/SKPD Units as PPTK" is that PA/KPA determines PPTK through the recommendation of the official's direct supervisor. Meanwhile, the phrase "helping with tasks" is a task determined by the PA/KPA in the context of carrying out actions that result in spending on the Expenditure of the budget that implements the SKPD budget they lead, namely:

- a) Control the implementation of Activities;
- b) Reporting the progress of the implementation of Activities;
- c) Prepare documents in the context of implementing the budget for the expense of implementing Activities; And
- d) Carry out goods/services procurement activities in accordance with the provisions of laws and regulations governing the procurement of goods/services.

When compared to previous Government Regulations, the Activity Technical Implementation Officer (PPTK) was not mentioned at all as being involved in the implementation of goods/services procurement activities. In other words, there is an additional PPTK task in PP 12/2019 which is emphasized in the elucidation section of Article 12 paragraph (2) letter d "carrying out goods/services procurement activities in accordance with the provisions of laws and regulations governing the procurement of goods/services", while the tasks This was not previously stated in Government Regulation Number 58 of 2005.

Referring to PMDN Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management, there are 4 (four) points of PPTK authority in Government Regulation Number 12 Hold 2019 which are explained into 3 (three) major PPTK task groups in assisting PA/KPA tasks and authorities including:

- 1) Control and report on the development of the technical implementation of SKPD Activities/sub-activities/SKPD Units;
- 2) Prepare documents in the context of implementing the budget for the expense of implementing Activities/Sub-activities; And
- 3) Prepare documents for procurement of goods/services in SKPD Activities/Sub-activities of SKPD/SKPD Units in accordance with the provisions of the laws and regulations governing the procurement of goods/services.

The tasks in numbers 1 and 2 above are further described in the PMDN, namely the task of controlling and reporting on the development of the technical implementation of SKPD Activities/sub-activities/SKPD Units, operationally being the duties of PPTK including:

- a) Arrange a schedule for the implementation of Activities/Sub-activities;
- b) Monitoring and evaluating the implementation of Activities/Sub-activities; And
- c) Report on the progress of the implementation of Activities/Sub-activities to Budget Users/Budget User Authorities.

In the event that the PPTK prepares documents in the context of implementing the budget for the expense of implementing Activities/Sub-activities, they include:

- a) Prepare a performance report on the implementation of Activities/Sub-activities;
- b) Prepare payment administration documents in accordance with the requirements stipulated in the statutory provisions; And
- c) Store and maintain the integrity of all document implementation activities.

Meanwhile for the PPTK task in number 3, namely preparing documents for the procurement of goods/services for SKPD Activities/Sub-activities/SKPD Units adjusted to the provisions of the laws and regulations governing the procurement of goods/services, however, according to the author, the provisions are increasingly unclear because they are not described in detail. Furthermore, the PPTK in charge of assisting the duties and authorities of the PA/KPA is responsible to the PA/KPA officials. The selection and determination of the PPTK is based on consideration of position competence, activity budget amount, workload, location, span of control, and/or other objective considerations for which the criteria are determined by the Regional Head.

Furthermore, explicitly with the issuance of Presidential Decree Number 12 of 2021 concerning Procurement of Goods/Services, it implies that there is no prohibition or permissibility for PPTK, with the condition that in their capacity as PPK, these apparatus must meet the requirements as a PPK. Based on that, it cannot be said that a PPTK because he has the authority as executor and person in charge at the SKPD can serve as PPK even though the criteria for the apparatus do not meet the requirements needed as a PPK.

Furthermore, as stated in Article 11 paragraphs 3 and 4 of Presidential Decree 12 of 2021, that in the event that there is no stipulation of PPK in the Procurement of Goods/Services using the budget from the APBD, PA/KPA assigns PPTK to carry out PPK tasks, provided that it fulfills PPK competency. Then it was emphasized that the PPTK carried out the PPK duties as intended, including:

- a) prepare a procurement plan;
- b) carry out the consolidation of the procurement of goods/services;
- c) determine the technical specifications/Terms of Reference (TOR);
- d) determine the draft contract;
- e) set HPS;
- f) determine the amount of down payment to be paid to the Provider;
- g) propose changes to the schedule of activities;
- h) carry out E-purchasing for a value of at least more than Rp. 200,000,000.00 (two hundred million rupiah);
- i) controlling contracts;
- j) store and maintain the integrity of all documents implementation of activities;
- k) report the implementation and completion of activities to the PA/KPA;

- l) submit the results of the work of the implementation of activities to the PA/KPA with minutes of submission; And
- m) assess Provider performance.

The task of carrying out goods/services procurement activities cannot be carried out automatically if the PPTK does not have the competence as stipulated in Perlem LKPP Number 15 of 2018 concerning Actors for Procurement of Goods/Services. Meanwhile, referring to Presidential Regulation Number 16 of 2018 which consists of 14 chapters and 94 articles, there is no mention of the Activity Technical Implementation Officer (PPTK) as the procurement agent. In addition, PPTK is mentioned in Perlem LKPP Number 9 of 2018, which states that the Commitment Making Officer (PPK) can also be assisted by the Activity Technical Implementation Officer (PPTK).

Based on the description above, it can be concluded that the addition or expansion of the duties of the Activity Technical Implementation Officer (PPTK) with the model of being responsible as a financial manager is also assigned to carry out PPK duties as a procurement agent. The implications of the new PPTK task and authority model in government procurement/goods service activities, the author draws common threads from several main issues of the regulation.

- 1) There is a portion of authority that is not ideal, because the PPTK carries out the scope of administrative tasks for financial management, on the other hand the PPTK who has competence is then assigned again to implement the procurement of goods/services, the potential for activities will not run effectively and efficiently because there are no restrictions when the PPTK carries out PPK tasks cannot be separated from their duties and authorities in terms of financial management.
- 2) There is ambiguity on the extent to which PPTK is involved in the procurement of local government goods/services which causes disharmony. This is reflected in the PPTK signing the SPM on financial management and then carrying out the PPK duties on procurement, whereas in Perlem LKPP 19/2019 it is stated that the PPK may not be held concurrently by officials signing the SPM.
- 3) Considering the position of PPTK, whose basis is financial management, then carrying out tasks in procurement, the PPTK carrying out PPK tasks automatically does not have checks and balances between financial management officials and procurement actors, the potential for this to occur is fraud which leads to corruption in the procurement of goods/services. From this it can be seen that bureaucratically there is no neutral principle because two different tasks are carried out by one person. For example, the PPTK signs the SPM, but also has to attend the handover of work as a PPK. In other words, accountability was also not achieved when the PPTK served as PPK. Because PPTK has concurrent duties on input and output.

That is, absolutely the implementation of good governance is the main point for the creation of a government system that is more pro-people's interests in accordance with universal democratic principles. This can also be a driving factor for the realization of the government's intention that requires that various

government processes, both in terms of the process of formulating public policies, implementing development, implementing the government's public bureaucracy, run transparently, effectively and efficiently to improve people's welfare.

One of the many changes brought about by Presidential Regulation Number 12 of 2021 concerning Government Procurement of Goods and Services is the procurement agent, as reflected in the amendment to Article 11 that now includes PPTK performing PPK duties. Mustofa Kamal believes that change always brings discomfort as a consequence. This should be viewed as an inconvenience that leads to potential problems. Everything that is potential (likely) contains an element of uncertainty. Uncertainty is a common definition of risk. The risk associated with changes to PBJ rules is the potential problems that might arise in the implementation of these rules in the future which will hinder the achievement of PBJ's goals, namely efficiency and effectiveness.

The matter of PPTK serving as PPK is inseparable from the fact that there is no clarity to what extent the phrase PPTK "carries out procurement activities" in PP 12/2019 PKD and PMDN 77/2020. So the logical consequence is how far it allows a PPTK to be able to carry out PPK duties which is then responded to by Presidential Decree 12/2021. This raises issues that have implications for the implementation of government procurement of goods/services.

Basically, the main tasks and functions of the PPTK are only up to activity administration documents and payment administration documents. The rest is the task of the Commitment Making Officer (PPK) to complete the payment administration document needs by preparing complete evidence of the agreement until the handover of the work. This means that, in principle, the PPTK's task is to assist PPK's duties, which in carrying out their duties includes taking actions that result in expenditures at the expense of the expenditure budget. This is what actually distinguishes between PPTK and PPK in the procurement of local government goods/services.

According to the author, the position of the PPTK can also be seen from the financial regulation area based on the division of authority clause including:

- 1) In a regulatory hierarchy, PPTK is regulated through PP or Government Regulations. Meanwhile, PPK's authority is regulated by a Presidential Regulation (Perpres). In accordance with Article 7 of Law 12/2011 concerning Formation of Legislation, PP is higher than Perpres. This means that in the hierarchy, Government Regulations that have a higher position than Presidential Regulations have also opened up space for PPTK to be involved in local government procurement of goods/services.
- 2) In terms of the division of authority. The PPTK is appointed by the PA/KPA and then determined by the Regional Head. As stated in PP 12/2019 and PMDN 77/2020. Meanwhile, PPK according to Presidential Decree 12/2021 is determined directly by PA/KPA.
- 3) If you also look at PP 12/2019, those who can become PPTK are officials at the SKPD Unit. It is emphasized in Permendagri 77/2020, that PA/KPA in implementing programs and activities appoints officials in

the SKPD work unit as PPTK. This confirms that PPTK is a binding position to echelonair structural positions. In contrast to PPK which is a function element that binds to competence (certification) and managerial.

PPTK's involvement in government goods/services procurement is also necessitated by the fact that it is mandated by law to do so, as stated in Government Regulation No. 12 of 2019 concerning Regional Financial Management and PMND No. 77 of 2020 as a guideline. This suggests that PPTK was engaged in procurement operations much before it was officially recognized as such by the PBJ Presidential Decree. Not surprisingly, the PBJ Presidential Decree was a reaction to PPTK's role as a procurement agency.

The rationale of this model can be described by the author with the following approach:

- 1) Taking into account all the rules on the assignment of authority of each party as well as the nature of the authority itself. This means that there must be a separation of powers.
- 2) Consider the load/budget size, span of control, and/or location.
- 3) Assignment and delegation of tasks based on justification that can be accounted for, not because of avoiding responsibility.

Regarding considering the authority of each party, it is necessary to be careful in collaborating the authority of the financial manager with the procurement actors in the procurement of government goods/services in the regulations. In terms of formulating arrangements for the authority of procurement actors, it is necessary to be based on the Law on Government Administration, in addition to regulating every criterion, including sources, methods of obtaining, and the responsibilities of attribution, delegation and mandate authority, it also regulates the limitation of authority (Article 15 UU AP), disputes authority (Article 16 of the AP Law), and the prohibition of abuse of authority (Articles 17-Article 21 of the AP Law).

To be more specific, Article 17 of the AP Law forbids: a. mixing Authority; b. acting arbitrarily; and/or c. Prohibition that the Prohibition exceeds the Authority. The purpose of this rule is to prevent abuse of power and guarantee responsibility for assigned duties. Since the Law on Government Administration expressly forbids holding dual jobs, much alone coordinating between the two agencies, it is imperative that this law be taken into account in the development of PBJ rules.

In addition, delegation is the kind of authority delegation in its own arrangements. The Algemene Wet Bestuurrecht (Awb) defines delegation as "the transfer of authority by a government organ to another government organ to make decisions with independent responsibility and accountability." As a result, the person delegating power is absolved of any legal accountability should something go wrong, making it easy to see how reluctance or avoidance of duty might be the only motivation for the delegation in the first place.

Furthermore, the author argues that the wording of Article 113 and 4 of Presidential Decree Number 12 of 2021 concerning Government Procurement of Goods/Services will only loosen PA/KPA in establishing and delegating authority that is not based on needs and has the potential to violate basic principles procurement of government goods/services. This indicates that the PA/KPA should serve as the PPK, rather than the PPTK.

Separation of powers is consistent with the ideal bureaucratic paradigm proposed by Sondang P. Siagian. One of his ideas is the principle of the balance of authority and responsibility, which states that if authority is defined as the power to direct the actions of others or to forbid them, then responsibility is the duty to take on any and all negative outcomes that may result from exercising that power. Each member, particularly the highest authorities, must have equal ownership in both. Similarly, when the PPTK simultaneously acts as PPK, its own position will be highly full of power, which may have a bad effect on writing when there is no balance of authority between the two job and authority holders. When a PPTK is in charge of both the contract and the money, there are no longer any safeguards against abuse of power.

There is little doubt that the APBN budget and the procurement requirements of the ministry are not the same as those of the areas supported by the APBD. Considerations like as activity budget, geographic proximity, and/or level of autonomy have a role in determining the degree to which KDP must be self-determined. Meanwhile, the authors claim that APBD-funded activities for government goods/services procurement are limited in terms of funding, geography, and duration. PPK requirements and PPK power delegation must, therefore, be based on actual circumstances and requirements inside the SKPD/SKPD Unit, as stipulated by the relevant PA/KPA. In addition, the term "need" cannot be used to delegate power based on reluctance and avoidance of responsibility in the acquisition of goods and services.

This means that there is no PPK other than the Head of SKPD as the Budget User/PA or the Head of the SKPD Unit as the Proxy of Budget Holder/KPA, because no one has competence and expertise other than PA/KPA. This can also be interpreted because PPK's integrity is attached to regional financial management, so it is also attached to PA or KPA. This is expressly contained in PP PKD, PMDN Guidelines for Implementation of Regional Financial Management, and Presidential Regulation on PBJ as mentioned first, PA which can then delegate its authority to KPA. In other words, the officials most likely to become PPK are PA or KPA.

Naturally, modifying the rules on Regional Financial Management and Government Procurement of Goods/Services is the starting point for constructing the PPTK task and authority regulatory model for procurement of goods/services as described above, with the goal of achieving a more effective, efficient, and accountable implementation of goods/services procurement.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

The Activity Technical Implementation Officer, or PPTK, will act as a financial manager by performing the duties of a Commitment Making Officer, or PPK, in local government goods and services procurement activities in accordance with the Model Activity Technical Implementation Officer. Government Regulation No. 12 of 2019 provides the signal for this cooperative effort between authorities by outlining requirements for regional financial management. As a corollary regulation from the PP PKD, it is included in Ministerial Regulation No. 77 on the Implementation of Regional Financial Technical Management. It should come as no surprise, therefore, that Presidential Regulation No. 12 of 2021 addresses this issue in its section on the acquisition of goods and services by the government. This sharing of power between regional financial management and procurement actors will have a negative effect on bureaucratic structure, regulatory discord, and lack of checks and balances, leaving local governments vulnerable to fraud and corrupt practices in the purchase of goods and services. The ideal regulatory model would keep all activities within the purview of PPTK (the administration of activity management) and PPK (the manager of work). There are no safeguards to prevent fraud and criminal corruption in the procurement of goods and services for local governments since there is no separation of powers. The ideal regulatory model would keep all activities within the purview of PPTK (the administration of activity management) and PPK (the manager of work). There are no safeguards to prevent fraud and criminal corruption in the procurement of goods and services for local governments since there is no separation of powers. The ideal regulatory model would keep all activities within the purview of PPTK (the administration of activity management) and PPK (the manager of work).

Recommendations

Legislative drafting institutions or policy makers must prioritize the principles of good governance in formulating government procurement of goods/services. For this reason, in the process of revising regulations on regional financial management and procurement of goods/services in order to formulate regulatory substances that can guarantee prudent implementation, the involvement and active role of all stakeholders, the existence of an ideal arrangement will have a positive impact on the implementation of goods/services procurement. good government services.

REFERENCES

- BETHAM, A. ABD. A., HIPAN, N., & FALITY, F. (2019). ANALISIS YURIDIS PROSEDUR PENGADAAN BARANG/JASA PEMERINTAH SERTA PERLINDUNGAN HUKUM TERHADAP PELAKU PENGADAAN BARANG/JASA. *Jurnal Yustisiabel*, 3(2), 191-212. <https://doi.org/10.32529/YUSTISIABEL.V3I2.398>
- Jaya, N. S. P. (2005). *Kapita Selekta Hukum Pidana*. Badan Penerbit UNDIP.
- Listiyanto, A. (2012). *Pembaharuan Regulasi Pengadaan Barang Dan Jasa Pemerintah (Reformation Regulation of Goods and Services Government*

- Procurement). *Jurnal Rechts Vinding*. Media Pembinaan Hukum Nasional. <http://rechtsvinding.bphn.go.id/ejournal/index.php/jrv/article/view/109>
- Mahmud Marzuki, Peter. (2011). *Penelitian Hukum*. Kencana Prenada Media Group.
- Masyitoh, N. D. (2009). Mengkritisi Analytical Jurisprudence Versus Sociological... - Google Scholar. *Jurnal Al-Ahkam*, XX(2).
- Musa, P. D. (2017). ASPEK HUKUM PENGADAAN BARANG DAN JASA PEMERINTAH, SUATU TINJAUAN YURIDIS PERATURAN PENGADAAN BARANG DAN JASA PEMERINTAH. *Jurnal Media Hukum*, 24(2), 147-155. <https://doi.org/10.18196/JMH.2017.0090.147-155>
- Patria, N. (2021). KOMPETENSI PENGADAAN BARANG/JASA BAGI APARATUR SIPIL NEGARA (ASN) PADA PEMERINTAH PROVINSI SUMATERA BARAT. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, & Akuntansi)*, 5(1), 253-273. <https://doi.org/10.31955/MEA.V5I1.870>
- Purwadi, A. (2019). Praktik persekongkolan tender pengadaan barang dan jasa pemerintah. *Jurnal Hukum Magnum Opus*, 2(2), 99-113. <https://core.ac.uk/download/pdf/229337861.pdf>
- Rahardjo, S. (2009). *Hukum Progresif, Sebuah Sintesa Hukum Indonesia*. Genta Publishing.
- Sambuaga, R. G. (2023). AKIBAT HUKUM PENEMPATAN DANA DALAM BENTUK SURAT BERHARGA SEBAGAI PENGAMANAN TERHADAP KEKAYAAN SESEORANG. *LEX ADMINISTRATUM*, 11(1). <https://ejournal.unsrat.ac.id/v3/index.php/administratum/article/view/45362>
- Satjipto, R. (2004). *Ilmu Hukum; Pencarian, Pembebasan dan Pencerahan*. Muhammadiyah Press University.
- Suparji, S. (2021). IMPLEMENTASI PRINSIP GOOD GOVERNANCE DALAM SISTEM PENGELOLAAN KEUANGAN DAERAH DI INDONESIA. *Jurnal Magister Ilmu Hukum*, 4(1), 1-5. <https://doi.org/10.36722/JMIH.V4I1.756>
- Suratman, D., & Dillah, P. (2013). *Metode penelitian hukum*. In cir.nii.ac.jp. Alfabeta.
- Suryawardana, E., & Triyani, D. (2015). ANALISIS DAMPAK PEMBANGUNAN INFRASTRUKTUR JALAN TERHADAP PERTUMBUHAN USAHA EKONOMI RAKYAT DI KOTA SEMARANG. *Jurnal Dinamika Sosial Budaya*, 17(1), 82-103. <https://doi.org/10.26623/JDSB.V17I1.505>
- Sutedi, A. (2008). *Aspek Hukum Pengadaan Barang dan Jasa dan Berbagai Permasalahannya*. Sinar Grafika.
- Tjandra, W. R. (2009). *Hukum Keuangan Negara*. Gramedia Widiasarana Indonesia.
- Utomo, K. S., -, S. S., & Suharto, D. G. (2018). Analisis Good Governance Dalam Pengelolaan Keuangan Desa. *Spirit Publik: Jurnal Administrasi Publik*, 13(1), 50-66. <https://doi.org/10.20961/SP.V13I1.22924>