

STRENGTHENING REGIONAL FINANCIAL MANAGEMENT SYSTEM ACCORDING TO LAW NUMBER 1 OF 2022 CONCERNING FINANCIAL RELATIONS BETWEEN THE CENTRAL GOVERNMENT AND REGIONAL GOVERNMENTS

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ABSTRACT

The application of the New Public Management in regional finance can be seen in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. The law allows regional governments to restructure regional tax and retribution revenues, build cooperation with various parties, and offer various incentives for business actors. The regional government's efforts are expected to support the ease of doing business and investing. Increasing the performance of the bureaucracy and increasing the number of investors are the keys to the realization of priority national development programs. This study was conducted to answer the problem regarding the ethical boundaries of local government authorities to make local regulations about taxes and fees that can support the program. This research will present a prescriptive study using the doctrinal research method and the statutory approach. The views of Kantian moral ethics and the Categorical Imperative in this study illustrate the primary authority of local governments in drafting regulations on fair regional taxes and finances. This study is an essential guideline for regional governments in a transitional period to formulate regional tax and retribution regulations under Law Number 1 of 2022.

Keywords: categorical imperative, ethics, new public management, regional tax and retribution.

INTRODUCTION

This study aims to provide guidelines for regional governments in formulating regional regulations regarding regional taxes and levies under the provisions in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (now referred to as the HKPD Law). In particular, this study was then carried out to answer the problem of how the authority of the local government in formulating regional regulations on taxes and fees is in line with the new public management system. This new regulation issued by the government has provided a mandate for regions to simplify regulations regarding regional taxes and fees (PDRD) so that it can support ease of doing business and investment, make a positive contribution to the implementation of national priority programs, increase industrial growth and create businesses that have competitiveness. In order to realize these ideals, the local government needs to use its authority to make regional regulations on PDRD with due regard to the new public management ethics so that these regulations can provide business protection and have the values of justice.

Concerning the mandate given by the HKPD Law to support the ease of investing and doing business, regional duties and authorities are adjusted to manage regional finances. (Rizky Zakaria & Dede Kurnia Syahputra, 2022, p. 52) Laswell and Kaplan at least interpret authority as a formal form of power or power that comes from legislation. (Lasswell & Kaplan, 2017) In this case, the HKPD Law has given authority to the regions to manage regional financial resources to be used to participate in the success of national priority programs. According to Article 2 of the HKPD Law, the scope of this Law at least includes arrangements regarding

1. regional revenue sources originating from taxes and levies,
2. management of transfer funds to the regions,
3. regional expenditure management,
4. authority to regulate regional financing,
5. the direction of synergy with national fiscal policy.

Authority in managing regional finances is closely related to regional authority in managing its household affairs following the principle of regional autonomy. In Article 1 number 6 of Law Number 23 of 2014 concerning Regional Government (from now on referred to as the Regional Government Law), regional autonomy is interpreted explicitly as the rights, authorities, and obligations of autonomous regions to regulate their interests.

The regional financial management process becomes a support system for realizing effective, accountable, and efficient regional autonomy management. The regions can carry out their functions and duties with the authority to manage their finances. As explained in Article 5, paragraph (4) of the Regional Government Law, the Regional Government runs a government system based on the principles of deconcentration, decentralization, and co-administration. For this reason, regional income must be used optimally in financing these needs. According to Article 1 number 13 of the HKPD Law, regional revenues include all regional rights that can add to the net value in a fiscal year. This income can come from APBD and Non-APBD.

Changes to bureaucratic governance in carrying out public service tasks related to regional financial management, in general, are also indicated by the existence of several things, such as

1. Fiscal incentives offered by the government for regions that can meet work criteria in the field of financial management, public services, and essential services;
2. The openness of opportunity to synergize national priority program funding and provision of infrastructure;
3. direction to synergize with the national fiscal policy;
4. simplification of regulations regarding taxes and fees in one regional regulation;
5. Restructuring of taxes and fees to support the ease of doing business and investing.

By reforming the PDRD collection and management system, the costs incurred by the government can be reduced to a minimum, and the procedures that employers go through can also be shorter so that both parties can optimize the profits they get.

The innovation the central government expects is more than just to unify the PDRD regional regulations administratively. Nevertheless, the government hopes that the contents of the regional regulations are sensitive to regional needs and potential so that the results achieved are more optimal. (NTT Regional Office, 2022) For this reason, this study will be carried out in-depth using the authority theory (1950) as a basis for seeing an overview of the extent of the formal powers possessed by local governments in optimizing local revenues. Then, the new public management theory (Charity Latanza Indahsari & Sam'un Jaja Raharja, 2020, p. 76) will become the basis for looking at the ideal running bureaucratic system. Finally, the ethical theory put forward by Kant (Satkunanandan, 2011) will be used to link the ideal construction of bureaucratic authority in the regions that implement the new public management model in managing regional finances so that the PDRD Perda can support the ease of doing business and investing. This study is essential to carry out considering that the local government must immediately adjust the PDRD regulations that have been in effect with the new regulations. In addition, this study is also expected to provide an overview of the importance of ethics in regional financial management to create legal certainty and compliance that will support the development of the investment climate.

This research simultaneously updates the studies carried out on regional tax regulations in the tax law system in Indonesia as well as the financial balance policy between the central and regional governments after the reform, which was carried out regarding the old HKPD Law. For this reason, this study was then carried out using the doctrinal legal research method. The approach chosen is the conceptual approach and the statutory approach. The results of the analysis are presented in a prescriptive form.

FORMULATION OF THE PROBLEM

1. What ethics should local governments consider in formulating local regulations on taxes and fees that reflect the existence of a new public management in fair regional financial management?

RESEARCH METHODS

The research method used in this study is the doctrinal law research method. The study was conducted using a conceptual and statutory approach. For this reason, this study uses Kantian moral ethics theory, new public management theory and authority theory as part of a conceptual approach. While the statutory approach is used to review regulations related to regional finance. The regulations include: (1) Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments; (2) Law Number 23 of 2014 concerning Regional Government as amended by Law Number 2 of 2015 concerning Stipulation of Government Regulations in Lieu of Law Number 2 of 2014 concerning Amendment to Law Number 23 of 2014 concerning Regional Government to become Law -Invite; (3) Government Regulation Number 10 of 2021 concerning Regional Taxes and Levies in the Context of Supporting Ease of Doing Business and Regional Services. The data collection method was carried out by studying the literature on primary and secondary legal materials. Primary legal materials come from laws and regulations and secondary legal materials include research results, books, and other literature that can be used in this research.

LITERATURE REVIEW: ETHICS OF BUREAUCRATIC AUTHORITY IN THE NEW PUBLIC MANAGEMENT SYSTEM

Power (power) shows a form of relationship that exists between objects that are governed and subjects who rule. (Hegele, 2018) In this relationship, there is an ability to influence other people so that the things they do can follow the wishes of the person or institutions that give orders. (Guinote, 2017) At least in the Big Indonesian Dictionary, authority or authority is interpreted as a form of legitimate power owned by an institution so that people who have positions in the institution can carry out their functions. (Ebta Setiawan, 2012) This condition also gives him the right to make a regulation or take action. Almost similar to that understanding, according to the Black Law Dictionary, authority is interpreted as an impact of the power possessed by someone so that the actions taken can affect other people or objects of relations that are formed due to legal relations. (Henry Campbell Black, 1910)

More specifically, it was explained by Harold D. Lasswell and Abraham Kaplan that authority is a form of formal power. (Lasswell & Kaplan, 2017) Within authority, there is only a legal aspect as its source. Meanwhile, in power, there will be political and legal aspects. The source of power does not have to come from the Constitution. Power can be achieved through other means, such as war or coup. So then it becomes clear that in the context of this study, authority is a form of power inherent in state institutions. (Singh, 2009) In particular, authority is also owned by the bureaucracy. As the oldest institution, the bureaucracy has become a formidable instrument of government because it can withstand social, political, and even revolutionary changes. According to Max Weber's understanding, the ideal form of bureaucracy is an institution that carries out its duties in a structured manner with various regulations explaining the tasks and functions that must be carried out. (Kettl, 2022) This Weberian bureaucracy is known as the Old Public Administration (OPA).

Despite having advantages in institutional discipline, the Weberian bureaucracy needs to be considered faster in responding to public needs. (Iacovino et al., 2017) This condition is inseparable from the complexity of the hierarchical structure and authority, broadly divided due to many legal rules. Overregulation, rigid personnel, officers busy with control mechanisms, ignoring the needs of citizens, unable to accommodate innovation, a centralized, hierarchical system, and a chain of command that could be more optimal lead to ineffective and efficient bureaucratic performance. Based on these complaints, the idea emerged to make changes to the work system of the bureaucracy, which became known as the new public management (NPM). In this bureaucratic organizing model, the bureaucracy must improve public accountability and performance quality by restructuring the bureaucracy, changing organizational missions, streamlining institutional processes, and decentralizing decision-making.

Guided by public entrepreneur principles, NPM implements a market system that asks public managers to innovate and even privatize functions previously provided by the government. (Ghuman, 2001) The potential for cooperation with the private sector is opened to increase opportunities for schemes that minimize government workload so that public services can be done more cheaply and easily. This approach is carried out regarding the principle that the bureaucracy should be able to do "steering rather

than rowing." (Ruef & Ejderyan, 2021) As an administrator, the bureaucracy has the responsibility to direct the boat so that it can arrive at its destination safely. The superiority of this principle can be seen in the experience of bureaucratic institutions that have passed through various periods of government. This experience and information can then become a provision for the bureaucracy to determine the right strategy to reach its destination quickly.

The NPM-based bureaucratic management system emphasizes management which is carried out using business logic. (Grimm & Bock, 2022) This principle is used as a reference for providing efficient, fair, and resilient services through contracts established with private parties or good governance. Run collaboratively. Bureaucratic performance management embodied in NPM is a form of bureaucratic transformation carried out by adjusting to hierarchical formalities and managed in a modern way. The refinement of this model is aimed at improving people's welfare.

The emphasis on a bureaucratic managerial model that mimics the concept of private companies then also offers an incentive structure for employees. (Lapuente & Van De Walle, 2020) Bureaucracies are no longer immune to administrative sanctions when they do not perform their duties under predetermined targets. Nevertheless, conversely, a bureaucracy that can show good performance results will also get incentives. In this case, citizens or objects of public services provided by the bureaucracy are equated with a customer. So then the bureaucracy is required to be able to provide the best possible service to them. One indicator of success in implementing this bureaucratic management system can be seen in the efficiency of bureaucratic performance. Unlike OPA, which divides the broadest possible range of service tasks with a strict hierarchical system, the NPM system requires the bureaucracy to complete as many tasks as possible with less effort.

Criticism of the NPM system shows that the bureaucracy might mistreat citizens analogous to customers. This needs to be watched out for in implementing the NPM system. Within a company, it is not uncommon to find differences in the treatment given to ordinary and priority customers. (Melo et al., 2022) These prerequisites are seen as a form of excellent service to satisfy customers. Meanwhile, in the form of statehood, every citizen has the same position before the law (equality before the law).

Understanding the authority attached to the bureaucracy to carry out its duties and authorities then leads to a discussion about the ethical limits in using authority attached to institutional positions. For Kant, ethics is not part of authority, tradition, or commandment. This ethics comes from reason. The bureaucracy's sense will direct it to carry out universally rational obligations. (Heubel & Biller-Andorno, 2005) The duties and obligations carried out must fulfill general truths and not use humans as a tool to achieve goals. Kant put forward this moral principle as a categorical imperative (CI). (Schulzke, 2012)

For Kant, CI will be a guideline for determining whether the action is ethically justified. (Kemp, 1958) The first principle in the categorical imperative states that "act only by that maxim by which you can, at the same time, will that it be a universal law." The first principle of CI states that to know whether or not we are allowed to do something, we need to question the conditions when everyone else does the same thing. Whether the action taken can bring good or bad, in this case, it needs to be analyzed more specifically whether it will bring happiness or pain. If the action brings happiness or pleasure to many people, then the action can be categorized as having fulfilled the value of moral truth. In the second principle, Kant stated, "So act as so treat humanity, whether in your person or in that of any other, in every case as an end in itself, never as a means only." On this principle, Kant emphasizes the importance of humanizing human views. We must not treat humans as mere tools to an end. Thus it is clear that later in carrying out the authority inherent in institutional positions, it is necessary to be based on moral values that fulfill general truths.

In the context of this study, to run a bureaucratic system guided by NPM, the authority to formulate policies or provide public services must be used under applicable moral values. For Kant, there needs to be a limit to how far the bureaucracy can get people to do something. So then, the bureaucracy in the logic of NPM is justified in innovating and collaborating to provide public services. However, according to the first categorical imperative principle, these actions must be based on achieving efficient, fair, and resilient services. Considering that there is an increase in public services and public interest that will be achieved more optimally must underlie choices in making public policies. In addition, the general truth that the bureaucracy must also consider in providing public services is the application of the principle of equality before the law. Meanwhile, according to the second categorical imperative principle, the bureaucracy must provide services seriously. The achievement targets set by the government so that the bureaucracy gets incentives from the performance results they show are more than just oriented towards achieving statistical figures. Achievement of administrative and measurable targets with statistics must be balanced with actual achievements. The quality of public services and the increase in welfare must genuinely become a condition that must be fought for together.

New Public Management in Managing Regional Finances

Law Number 1 of 2022, concerning Financial Relations between the Central Government and Regional Governments, or the HKPD Law, is the legal basis used by the government to create supporting capacity for the management of regional autonomy. The preamble of the Law states that the government needs to regulate the proper allocation of the national budget to support the regions in carrying out the principle of autonomy and co-administration. In addition, regions also need funding sources to run their households. Thus, the HKPD Law becomes the legal umbrella for balancing funds between the center and the regions, both those provided through profit-sharing mechanisms and transfers to the regions. Apart from that, the quo Law also provides a legal basis for regional governments to seek local sources of local revenue and establish regional regulations based on these regulations.

The enactment of the HKPD Law at the same time also annulled several provisions of other laws and regulations which contained the legal basis for collecting regional taxes and levies. As implementing regulations in the regions, Article 94 of the HKPD Law also mandates the regions to regulate PDRD provisions only in a Perda. This is intended to minimize overlapping regulations and the imposition of multiple PDRDs. With the existence of a single rule that becomes the legal umbrella for regional financial management, it is hoped that it will be easier for the government to synchronize policies and, at the same time, make it easier for the public to pay taxes and fees. Based on these considerations, this Law is the basis for regional authorities to form Regional Regulations on PDRD.

Not only minimizing the number of regulations, the government is also restructuring the types of local taxes obtained from consumption services, such as hotel taxes, restaurant taxes, parking, and street lighting packages combined into Certain Goods and Services Tax (PBJT). (NTT Regional Office, 2022) In addition, there is also a rationalization of the number of fees that the

government can collect; previously, there were 32 types of services, but now there are only 18 types of services. Finally, the government is also expanding the tax base that can be adjusted to regional potential. This effort is carried out to reduce administration and compliance costs so that the results of PDRD obtained by the regions can be maximized with minimal processing costs. In addition, this simplification of procedures is also expected to make it easier for investors to support the ease of doing business and investing program.

As previously explained, authority is a formal form of power. With the existence of the HKPD Law, the regions have the power to determine the amount of regional taxes and fees. In this context, the government establishes general guidelines for the regions in formulating the Regional Regulations on PDRD that will be enforced. Regions are given the freedom to arrange the details of the regulation. The government will only carry out evaluations and interventions when the PDRD Regional Regulation deviates from the provisions enacted by the government or is deemed to be hampering programs to support ease of doing business and investing (Article 98 of the HKPD Law). This condition shows that the government has opened up opportunities for implementing fiscal decentralization and provided space for regions to innovate so that the potential possessed by the regions can support regional independence.

Fiscal decentralization as a form of limiting government intervention to autonomous regions in setting tax rates and the quality of services provided is the first indicator of a bureaucratic management mechanism with a new public management model. In NPM theory, it is explained that the primary marker of a bureaucracy that runs with a modern system will be seen in a hierarchical system that is no longer too strict. In addition, the simplification of regulations regarding HKPD also signals that the government is trying to minimize the number of applicable laws so that over-regulation does not occur, as is commonly seen in the Weberian ideal of bureaucracy. It is clear then that the HKPD Law supports the regions to innovate in setting PDRD rates to attract business and investment. The opening of opportunities for regions to carry out innovations becomes the second indicator of applying the NPM system in managing regional finances.

In line with the authority of the regions to innovate in managing regional finances and to carry out the broadest possible autonomy at the district or city level, it also shows conformity with the ideas of Mohammad Hatta. (Ni'matul Huda, 1998) With the existence of the HKPD Law, district or city governments have sufficient space to determine the amount of PDRD as part of PAD, the services to be provided, and the allocation of these funding sources. If then the amount of PDRD is deemed to interfere with ease of investment and business that will support national priority programs, then according to Article 4 of Government Regulation Number 10 of 2021 concerning Regional Taxes and Levies in the Context of Supporting Ease of Doing Business and Investment, the authority to consider in making adjustments rests with the Ministry in charge of the program and the Ministry of Finance. This rule also shows that there is a third indicator that can be seen in the looseness of the bureaucratic, hierarchical system in managing PDRD. With these regulations, there is no accumulation of authority at the provincial level, which is hierarchically directly above the regency or city government—further explained by Moh. Hatta said that the government should not give excess authority to the province. If the province has wide enough authority, then this condition can create a desire for districts or cities to develop into their provinces. Of course, this can then endanger the sustainability of regional autonomy.

The fourth indicator in the regulations on regional financial management, which shows the implementation of the NPM system, can be seen in the opening of opportunities for regions to carry out financing synergies to carry out the principles of regional autonomy and co-administration. In Article 167, paragraphs (4) and (5), the government provides leeway for regions to carry out funding synergies to accelerate infrastructure provision and support the implementation of national priority programs. This synergy can not only be carried out with government agencies such as the Ministry in charge of the program and other regional governments, but the government also opens up opportunities for regions to establish cooperation with the private sector. As stated in the NPM theory, the bureaucracy can build a collaborative governance model so that public services can then be provided better and at lower costs.

The fifth indicator that can show the application of the NPM system for the bureaucracy to manage regional finances can be found in the existence of incentive schemes and sanctions that can be given. The bureaucracy is no longer immune to law violations as the difference between NPM and OPA. (Gernod Gruening, 2001) The incentives offered by the government are contained in Articles 101, 104, Article 135, Article 143 paragraph (3) of the HKPD Law, and Article 3 of the 10-year PP 2021. Law HKPD PP 10 of 2021 explains that fiscal incentives can be given to regions that have achieved specific tax collection targets and meet standard criteria for financial management, provision of public services, and essential services. However, suppose the government finds that a PDRD amount has the potential to hinder the ease of doing business and investment programs. In that case, the government can evaluate and intervene to change these provisions. If the regional government does not heed the evaluation results, the government can impose administrative sanctions on regions that violate government recommendations.

On the other hand, the government also provides concessions to taxpayers with a mechanism for providing fiscal incentives to entrepreneurs. This incentive is provided through the reduction, relief, exemption, or elimination of principal taxes and levies. Business actors can apply for these incentives, and the government will consider their ability to pay certain conditions that may happen to them (natural disasters or fires and not because of an intentional element to avoid paying taxes). This procedure is intended to protect micro and ultra-micro business actors so that regional and national priority programs can succeed.

Based on this explanation, the HKPD Law and the projected changes to the PDRD Regional Regulation give authority to the regions to be more flexible in managing regional finances. The regulation also found adjustments to the pattern of the bureaucratic management system, which referred more to the New Public Management model. This conclusion can be seen in several NPM indicators in the legal basis for regional financial management. The indicators include

1. simplification of regulations regarding regional financial management,
2. there are opportunities for regions to innovate,
3. the bureaucracy is run with a looser hierarchical system,
4. the opening of opportunities to carry out financing synergies and cooperation with various parties,
5. the provision of fiscal incentives and sanctions.

Ethics that Need to be Considered in Compiling Regional Regulations on PDRD

After understanding that elements of the bureaucratic management model are run based on the New Public Management system in regional financial management, it is necessary to have a more in-depth study of the ethics of public policies that local governments can issue according to the bureaucratic management model. Immanuel Kant states that ethics is a determination of the good or bad of an action based on the applicable standard of moral values. (Kemp, 1958) The theory of moral duties put forward by Kant contains general truth values that apply without being limited to context or situation. Certain. To see whether an action can be said to have met the general truth value, Kant also introduces the Categorical Imperative (CI), which is the basis of his reference.

The Categorical Imperative put forward by Kant contains at least two primary principles, namely: (1) "act only by that maxim by which you can, at the same time, will that it be a universal law"; (2) "so act as so treat humanity, whether in your person or in that of any other, in every case as an end in itself, never as a means only." The first principle explains that to determine the right or wrong of an action, the person must reflect on whether the action can fulfill the general truth values and what if everyone does the same thing. For Kant, ethics is closely related to the logic of everyone's thinking. In thinking, it is necessary to find answers regarding the conditions when the action is right; it will foster happiness or satisfaction for many people.

Furthermore, in the logic of Kant's moral of duties, it is explained that humans have a responsibility to think, which will never end. A responsibility contained the values of freedom. This concept then develops into a dialectic which states that when a person avoids his responsibility, he will also lose the value of freedom at the same time. (Satkananandan, 2011) If it is related to the first principle of the categorical imperative, it will be seen that there is a responsibility that must fulfill the truth value. General. (Montefiore, 2003) In the context of this study, the logic of general truth and responsibility, which is the focus of the study, is within the scope of authority the bureaucracy possesses to manage regional finances.

The bureaucratic management model that implements the NPM system adheres to a logic of truth guided by entrepreneurial principles. The principle is that the government should carry out bureaucratic management with a focus on private companies to provide adequate services with high customer satisfaction. This principle is then seen as a solution to the Webberian bureaucracy's fundamental problems, which need to be revised and more efficient in providing public services. Nevertheless, various criticisms then emerged against the logic of public services, which use guidelines for doing business as a reference.

In a business logic, it is not uncommon for differences in the treatment of customers who provide more significant benefits or are commonly referred to as priority customers. Of course, this condition is unsuitable when juxtaposed with the principle of equality before the law, which applies to all citizens. For this reason, it is necessary to emphasize the ethics of the bureaucracy that implements the NPM system. In order to be able to formulate a PDRD regional regulation following the new regional financial management provisions, it is necessary to have several ethical considerations according to the first principle of the categorical imperative. First, although local governments are equipped with the authority to innovate in the field of public services to attract investors and provide fiscal incentives for business actors, their formulation must consider the principle of equality before the law.

Equality or equality, in this case, can be interpreted in two general concepts: equality of results and equality of processes. The purpose of such treatment must guide both incentives and priorities given to business actors. Following the mandate of the HKPD Law and Government Regulation Number 10 of 2021, the government opens up opportunities for these differences to achieve equality of results. In this case, the government hopes that regional governments can utilize their authority to determine PDRD and incentives so that regional potential can be optimized so that PAD will increase and regional financial independence can be achieved. Moreover, the government emphasizes the importance of adjusting the collection mechanism and the amount of PDRD to support national priority programs. The government is willing to provide subsidies for regions that have lost PAD when implementing PDRD policies that support national priority programs.

Based on the analysis of the mandate given by the government in formulating the Regional Regulation on PDRD, the government must pay attention to the results orientation. Achieving the targets set by the government will open opportunities for incentives to be given to regions and civil servants. For this reason, conditions that can fulfill general truth values and provide happiness or satisfaction for the parties are conditions in which local governments can create policies that support ease of doing business, investing, and national priority programs. Meanwhile, equality before the law, the ethical standard in formulating these policies, must also be oriented towards equality of results. This condition is essential to consider considering that one of the weaknesses of the NPM system is closely related to the equality of customers or, in this case, citizens.

CONCLUSION

Based on the explanation above, the HKPD Law and PP Number 10 of 2021 have provided a bureaucratic management style using a new public management model full of innovation and collaborative collaboration with various parties in providing public services. In order to realize an efficient and resilient bureaucracy, local governments need to be sensitive to these changes so that the authority they have to make Perda on PDRD can be under NPM ethics and bring it to the goals desired by the government. Government satisfaction will be realized when the regional government can produce regional financial management policies, in this case, especially the PDRD, which can support ease of investment and doing business so that national priority programs can be realized immediately. For this reason, in formulating the PDRD, local governments must be guided by the principles of truth from Kantian ethics, which at least ensure that: (a) the policies made are capable of reflecting equal results for every business actor; (b) opening opportunities for cooperation with various parties to ensure that development programs and community services can be appropriately fulfilled. In order to be able to maximize local government considerations in making regional regulations on PDRD, it is necessary to carry out further studies that specifically discuss strategies for optimizing the potential for developing local government cooperation to accelerate infrastructure development.

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