HAKAMAIN
Journal of Sharia and Law Studies

PUBLISHER
Makwa Foundation
Education | Training | Research | Publication
Yayasan Lembaga Studi Makwa

Vol. 1 No. 2, 2022 - e-ISSN: 2962-9241

The House of Representatives' Oversight Deficits in Legislative and Budgetary Functions: A Constitutional Evaluation, 2019–2024

Irmanjaya Thaher[1], Mozza Octarita[2], Dzaka M. Hakim[3]

[1]Universitas Esa Unggul, Indonesia. E-mail: Irman.jaya@esaunggul.ac.id
[2]Universitas Gajah Mada, Indonesia. Email: mozzaoctarita@mail.ugm.ac.id
[3]Universitas Indonesia, Indonesia. Email: dzaka.muhammad@ui.ac.id

Abstract: This article examines the authority of the People's Representative Council (DPR) of the Republic of Indonesia in overseeing the implementation of laws, focusing on two main functions: the budgetary function and the legislative function. The study is based on empirical data on the DPR's performance during the 2019–2024 term, during which only 37% of the recommendations from oversight meetings were followed up by the government. On the other hand, the Ministry of Finance successfully received its 14th consecutive Unqualified Opinion (WTP) from the Supreme Audit Agency on the Central Government's Financial Statements for Fiscal Year 2024, and the DPR's Budget Committee (Banggar) approved the Draft Law on Accountability for the State Budget for Fiscal Year 2024. This article analyzes the gap between constitutional norms and empirical practices, evaluates the effectiveness of the DPR's oversight instruments, and formulates recommendations for institutional strengthening to ensure that the DPR truly performs a meaningful checks-and-balances function within Indonesia's system of government.

Keywords: DPR authority; oversight function; budgetary function; legislative function; 2024 State Budget; WTP; Banggar; constitutional law.

1. Introduction

The People's Representative Council of the Republic of Indonesia (DPR RI), as the legislative body, is one of the main pillars of Indonesia's democratic system of government. As the representative of the people's will, the DPR carries out three interrelated constitutional functions: the legislative function, the budgetary function, and the oversight function. These three functions do not operate in isolation but form a single systemic unit designed to ensure that the administration of government proceeds in accordance with the constitution, laws, and the interests of the people.

However, empirical data from the 2019–2024 period paint a concerning picture of the DPR's effectiveness in carrying out these functions, particularly its oversight function. Only 37% of the recommendations from the DPR's oversight hearings were followed up by the government—a figure that reflects structural weaknesses in the mechanisms governing the relationship between the legislative and executive branches. Meanwhile, the lack of a critical opposition further weakens the effectiveness of the checks and balances that should be at the core of the DPR's role in a presidential system.

On the other hand, there are achievements worthy of recognition: the Ministry of Finance received its 14th consecutive Unqualified Opinion (WTP) on the Central Government Financial Report (LKPP) for Fiscal Year 2024, and the DPR's Budget Committee approved the Draft Law on Accountability for the 2024 State Budget (APBN). These two facts reflect the existence of functioning formal accountability mechanisms, although questions regarding the substantive quality of oversight remain relevant to address.

This article aims to analyze the DPR's authority in overseeing the implementation of laws, particularly in the dimensions of budgetary and legislative functions; to identify gaps between constitutional norms and empirical practices; and to formulate recommendations to strengthen the effectiveness of the DPR's oversight.

2. Constitutional and Normative Framework

A. Constitutional Basis of the DPR's Authority

The DPR's authority within Indonesia's constitutional system derives directly from the 1945 Constitution of the Republic of Indonesia (UUD 1945). The three constitutional functions of the DPR—known as the trias legislative functions—are stipulated in several articles:

Article 20, paragraph (1) of the 1945 Constitution	The DPR holds the power to enact laws. This legislative function constitutes the core of the DPR's authority as the law-making body (wetgever).
Article 20A, paragraph (1) of the 1945 Constitution	The DPR has legislative, budgetary, and oversight functions. This article affirms the three pillars of the DPR's constitutional authority.
Article 20A, paragraph (2) of the 1945 Constitution	In carrying out its functions, in addition to the rights stipulated in other articles of the Constitution, the DPR has the right of interpellation, the right of inquiry, and the right to express an opinion.
Article 23, paragraph (1) of the 1945 Constitution	The State Budget, as the embodiment of state financial management, is enacted annually by law and implemented in a transparent and accountable manner for the greatest possible prosperity of the people.
Article 23, paragraph (2) of the 1945 Constitution	The State Budget Bill is submitted by the President for deliberation with the DPR, taking into account the recommendations of the DPD. If the DPR does not approve the proposed State Budget Bill, the Government shall implement the previous year's State Budget.
Article 23E, paragraph (1) of the 1945 Constitution	To oversee the management of and accountability for state finances, an independent and autonomous Board of Audit has been established.

B. The Supporting Legal Framework

Under the 1945 Constitution, the authority of the House of Representatives (DPR) is strengthened and operationalized through several laws:

- Law No. 17 of 2014 on the MD3 (MPR, DPR, DPD, and DPRD), as amended by Law No. 13 of 2019, detailed the rights, obligations, duties, and working mechanisms of the DPR and its supporting bodies, including the Budget Committee.
- Law No. 17 of 2003 on State Finance sets forth the principles of state financial management that form the basis for the DPR's role in budgetary functions.
- Law No. 1 of 2004 on the State Treasury regulates the mechanisms for implementing the State Budget (APBN), which is subject to oversight by the DPR.
- Law No. 15 of 2004 on the Audit of State Financial Management and Accountability regulates the role of the State Audit Agency (BPK) as a strategic partner of the DPR in overseeing state finances.
- Law No. 12 of 2011 as amended by Law No. 15 of 2019 on the Formulation of Legislation governs the National Legislation Program (Prolegnas) and the mechanisms for enacting laws, which form the basis for the DPR's legislative function.

3. The DPR's Legislative Function: Between Norms and Practice

A. The DPR's Legislative Authority

The legislative function is the most fundamental function of a representative body. Article 20, paragraph (1) of the 1945 Constitution affirms that the DPR "holds the power to enact laws"—a fundamental shift from the pre-amendment 1945 Constitution, which placed the power to enact laws with the President. This shift was one of the most important constitutional reforms of the first amendment (1999).

In carrying out its legislative function, the DPR has several specific powers:

- Right of initiative: The DPR may independently propose bills (Article 21 of the 1945 Constitution). Bills initiated by the DPR are then discussed with the President to obtain mutual approval.
- Bill deliberation: The DPR deliberates on every bill—whether proposed by the President or initiated by the DPR itself—through the mechanisms set forth in the MD3 Law and the DPR's rules of procedure.
- Joint Approval: A bill can only be enacted into law if it has received joint approval from the DPR and the President.
- National Legislation Program (Prolegnas): The DPR, together with the Government and the Regional Representatives Council (DPD), formulates the Prolegnas as an instrument for medium-term and annual legislative planning.

B. Evaluation of Legislative Performance, 2019–2024

An evaluation of the DPR's legislative performance for the 2019–2024 term reveals a recurring pattern: the implementation of Prolegnas has consistently fallen short of the set targets. Over the past decade, the average number of bills passed per year has ranged from 10 to 25 of the set targets. This low implementation rate is not solely due to technical factors but also to more fundamental structural issues.

The most serious criticism of the DPR's legislative function during the 2019–2024 term is not about quantity, but about quality. Law No. 11 of 2020 on Job Creation—enacted through the omnibus law method—has become a symbol of legislation that was rushed, lacked public participation, and produced a law that was ultimately declared conditionally unconstitutional by the Constitutional Court through Decision No. 91/PUU-XVIII/2020. This situation indicates that accelerating the quantity of legislation cannot replace the quality of deliberation and public participation.

The 2019–2024 House of Representatives (DPR) was frequently pressured to pass bills quickly, yet this approach resulted in laws with constitutional flaws. The Job Creation Law, revised via Government Regulation in Lieu of Law (Perppu) No. 2/2022 (later enacted as Law No. 6/2023), serves as a clear example of the costs incurred due to inadequate legislative quality.

4. The DPR's Budgetary Functions: BANGGAR and the State Budget (APBN)

A. The Budget Committee (Banggar) as an Instrument of the Budgetary Function

The Budget Committee (Banggar) is a standing body of the DPR with special authority in the field of budgeting. Banggar does not address the authority of the commissions; rather, it is exclusively tasked with deliberating on the Draft State Budget (RAPBN), amendments to the State Budget (APBN), and the State Budget accountability report together with the government, represented by the Ministry of Finance.

Powers of Banggar	Substance	Timing
Discussion of the Draft State Budget (RAPBN)	Banggar discusses the budget framework, macroeconomic assumptions, and budget ceiling details with the Ministry of Finance	Each fiscal year
Adoption of the State Budget	Following the deliberations, the State Budget is enacted during a plenary session of the House of Representatives	No later than the end of October
Discussion of the Revised State Budget (APBN-P)	Amendments to the State Budget mid-fiscal year if there are significant changes in assumptions	As needed
State Budget Accountability	The Budget Committee receives and discusses the State Budget implementation report from the President	After the State Audit Agency (BPK) audit is completed

Approval of the State Budget Accountability Bill	The DPR's Budget Committee approves the State Budget Accountability Bill for Fiscal Year 2024—official recognition of budget implementation	2024–2025

B. 2024 State Budget Data: Between Achievements and Challenges

The 2024 Fiscal Year recorded a number of significant national financial figures, both in terms of achievements and challenges that the House of Representatives must take into account in carrying out its budgetary oversight functions:

Components of the 2024 State Budget	Target/Actual	Notes	Status
State Revenue	Rp 2,802.3 T	Taxes, Non-Tax State Revenue, and Grants	✓ Met
Government Expenditures	Rp 3,325.1 T	Ministries/Agencies + Non-Ministries/Agencies + Regional Transfers	✓ Realized
State Budget Deficit	Rp 522.8 T	2.29% of GDP	⚠ Within the 3% limit
BPK Opinion (2024 LKPP)	14th Unqualified Opinion	Unqualified Opinion consecutively since 2011	✓ Best
DPR Accountability	Budget Committee: Approved	The 2024 State Budget Accountability Bill has been approved by the House of Representatives Budget Committee	✓ Valid

C. 14th Unqualified Opinion: Formal Accountability Achievement

The Unqualified Opinion (WTP) awarded to the Ministry of Finance for the 2024 Fiscal Year Central Government Financial Statements marks the 14th consecutive WTP opinion since 2011. In the context of government auditing, a WTP opinion indicates that the Central Government's Financial Statements have been fairly presented, in all material respects, in accordance with the applicable government accounting standards in Indonesia.

This streak of unqualified opinions is a positive indicator reflecting the strengthening of the central government's accounting and financial reporting systems. However, it should be noted that an unqualified opinion is an assessment of the fair presentation of financial statements; it is not a guarantee of optimal program effectiveness or the absence of corrupt practices. The House of Representatives' oversight function must go beyond merely verifying the unqualified opinion by ensuring that the budget, which has been fairly reported, has also been used effectively for the benefit of the people.

14 Consecutive Unqualified Opinions LKPP 2011–2024 Ministry of Finance	37% Recommendations Followed Up DPR Oversight 2019–2024	Rp 522 T 2024 State Budget Deficit 2.29% of GDP, within the safe limit of 3%	Approved 2024 State Budget Accountability House of Representatives Budget Committee Bill passed

D. Analysis: The House of Representatives as Budget Oversight Body

In carrying out its budgetary functions, the House of Representatives faces a fundamental paradox. On the one hand, the House formally follows a comprehensive budget oversight procedure: from deliberating the Draft State Budget (RAPBN), to enacting the State Budget (APBN), to approving the accountability report. On the other hand, the substantive quality of this oversight is called into question.

The DPR's Budget Committee is frequently criticized for its lack of transparency in the budget deliberation process, limited public access to meeting minutes, and a tendency to approve the budget framework without substantial changes. In the context of the 2019–2024 DPR, which lacks a critical opposition, the Budget Committee operates under conditions where all major parties are part of the governing coalition, thereby structurally weakening the incentive to conduct critical budget oversight.

5. The DPR's Oversight Function: Data and Empirical Evaluation

A. DPR Oversight Instruments

The DPR has a number of oversight instruments regulated by the Constitution and legislation. The effectiveness of each instrument depends heavily on the political context and the DPR's willingness to use them meaningfully:

Instrument	Function	Urgency	Empirical Notes
Working Meeting (Raker)	Meeting between a House of Representatives committee and a Minister/Head of an Agency to discuss performance reports and high-level policies	High	Routine; however, recommendations are often not followed up on
Hearings (RDP)	A committee meeting with echelon I officials and agencies regarding a specific policy	High	Prone to being a mere formality without strong oversight substance
Right of Interpellation	The DPR's right to request an explanation from the President regarding important and strategic government policies	Moderate	Rarely used effectively 2019–2024
Right to Conduct an Inquiry	The House of Representatives' right to conduct an investigation into the implementation of a law that is suspected of having been violated	High	Very rare; reflects a lack of critical opposition
Right to Express Opinions	Official statements by the House of Representatives on government policies or extraordinary events	Moderate	Hardly used during 2019–2024

B. Critical Data: Only 37% of Recommendations Were Followed Up

The data that best reflects the effectiveness of the DPR's oversight is the follow-up rate on recommendations: only 37% of the recommendations resulting from the DPR's oversight meetings during the 2019–2024 term were actually followed up by the government. This figure reveals a very fundamental weakness in Indonesia's parliamentary oversight mechanism.

From a constitutional law perspective, this low rate of follow-up on recommendations reflects several structural issues:

1. Absence of binding mechanisms: DPR recommendations currently lack legal binding power over the executive branch. The government can choose to ignore recommendations without clear legal consequences.
2. Lack of critical opposition: The 2019–2024 DPR is dominated by parties in the governing coalition. This supermajority structurally reduces the incentive for DPR members to conduct critical oversight of the government, which is their coalition partner.

3. Weak follow-up mechanisms: The MD3 Law does not adequately regulate mechanisms to enforce follow-up on DPR recommendations, so recommendations resulting from oversight meetings often remain mere formal documents without implementation.
4. Structural conflict of interest: DPR members from parties in the governing coalition face conflicting dual incentives: critically overseeing the government versus maintaining the harmony of the political coalition.

Deficit in the DPR's Oversight Function, 2019–2024. Only 37% of oversight recommendations were followed up by the government. The remaining 63% were ignored without adequate legal consequences. The 2019–2024 DPR is considered to have minimal critical opposition—nearly all major parties are part of the governing coalition—so the checks and balances function, which is at the core of the DPR's role, does not operate optimally within Indonesia's constitutional system.

C. Comparison of Norms and Practices

To comprehensively understand the functioning of the 2019–2024 DPR, a systematic comparison must be made between constitutional norms (das Sollen) and empirical reality (das Sein):

Functions of the DPR	Norms (Das Sollen)	Reality 2019–2024 (Das Sein)	Gap / Notes
Legislation	The National Legislation Program (Prolegnas) is implemented according to targets; high-quality and participatory laws	Low Prolegnas implementation; quality of legislation is questionable (Ciptaker Law, etc.)	Legislative targets not met; process too rushed
Budget	The Budget Committee discusses the State Budget transparently and in detail; prioritizes the public	14th WTP achieved; the Budget Committee approves the 2024 State Budget accountability report, but transparency in negotiations is limited	Formal accountability is good; the substance of oversight needs to be strengthened
Oversight	The House of Representatives' recommendations must be followed up; the opposition actively and critically oversees the executive branch	Only 37% of recommendations were followed up by the government; the opposition was minimal and weak from 2019 to 2024	Largest deficit; checks and balances not functioning optimally
Accountability	The House of Representatives ensures government accountability through public hearings and effective investigative powers	Inquiry powers are rarely used; the 2019–2024 DPR tends to be more accommodating toward the government	Coalition dominance weakens legislative oversight

The matrix above shows that the greatest gap occurs in the oversight function: constitutional norms call for effective oversight and a critical opposition, but the reality reveals weak oversight with a follow-up rate of only 37%. The legislative function also faces similar challenges in terms of quality and public participation, while the budgetary function has achieved better formal results through the 14th WTP, although questions regarding the substance of oversight remain relevant.

6. Constitutional and Democratic Implications

A. The DPR as the People's Representative: Not a Rubber Stamp

In a constitutional democracy, the people's representative body has functions that go far beyond merely approving executive proposals. The DPR is the arena where the people's interests are articulated, defended, and championed against the tendency for power to become concentrated in the hands of the executive. When the DPR fails to carry out its oversight function effectively—including due to coalition dominance that reduces incentives for critical scrutiny—what is truly compromised is the quality of democracy itself.

The issue of the 37% follow-up rate on recommendations is not merely a statistical problem. It represents the reality that in 63% of cases where the DPR has identified problems in the implementation of laws or policies, the government has felt no need or no incentive to respond. This situation reflects an imbalance in institutional relations that should be corrected through the strengthening of constitutional mechanisms.

B. Unqualified Opinion and Substantive Accountability

The Ministry of Finance's 14th "Clean Audit Opinion" (WTP) should be viewed in context. A WTP opinion indicates that the government's financial statements are presented fairly in accordance with accounting standards—a very important achievement that should not be underestimated. However, accountability in a constitutional democracy demands more than just the fair presentation of financial statements.

Substantive accountability—which the House of Representatives is responsible for ensuring—encompasses more fundamental questions: Does the budget truly provide optimal benefits for the people? Do government programs funded by the state budget achieve their set targets? Is there any waste, inefficiency, or misuse that has slipped through formal oversight? It is these questions that demand a substantive—not merely formal—oversight function from the DPR.

C. The Budget Committee and Budget Transparency

The DPR's Budget Committee (Banggar) plays a strategic role in the national budgeting process that cannot be replaced by any other institution. However, Banggar often operates with a low level of transparency. Banggar meetings discussing the details of ministry budgets are frequently closed to the public, while supporting documents for these discussions are not proactively made available to the public.

This situation has the potential to create opportunities for transactional practices in budget deliberations that cannot be monitored by the public. Strengthening the Budget Committee's transparency—including the obligation to release meeting minutes and publish budget deliberation documents—is a prerequisite for a budget function that is truly democratically accountable.

7. Recommendations for Institutional Strengthening

A. Strengthening Mechanisms for Following Up on Recommendations

To address the low rate of follow-up on DPR recommendations, several concrete institutional reform measures are needed:

1. Granting binding authority to DPR recommendations: The revision of the MD3 Law must explicitly stipulate that recommendations resulting from DPR oversight meetings must be followed up by the government within a specified timeframe, accompanied by reporting mechanisms and sanctions if these obligations are not fulfilled.
2. Mechanism for verifying follow-up: The DPR needs to have a structured monitoring system to track whether each recommendation issued has actually been followed up on, with periodic reports to the plenary session.
3. Strengthening the State Financial Accountability Agency (BAKN): The capacity of BAKN—a DPR body tasked with evaluating the results of BPK audits—needs to be strengthened so that it can produce more in-depth analyses and more specific recommendations.

B. Strengthening the Opposition and the DPR's Independence

The weakness of the DPR's oversight function during the 2019–2024 term is closely linked to the lack of a critical opposition. However, this issue goes beyond mere coalition dynamics and touches on institutional design:

1. Strengthening the committee system: The DPR's committee system must be designed such that not all committee chairs and vice chairs come from the ruling coalition parties, to ensure that internal mechanisms promoting critical oversight remain in place.
2. Guaranteeing minority rights: The MD3 Law needs to strengthen the rights of minority (opposition) factions in the oversight process, including the right to ask questions during meetings and receive adequate answers from the government.
3. Independence of the DPR's budget: The DPR's budget, which relies on the government for disbursement, creates a potential loophole for pressure on the DPR's independence. A more independent mechanism for disbursing the DPR's budget needs to be considered.

C. Transparency of the Budget Committee and Budgetary Functions

To ensure that the DPR's budgetary functions are truly democratically accountable:

1. Open Budget Committee Meetings: Budget Committee meetings discussing the Draft State Budget (RAPBN) must be open to the public, with very limited exceptions for information that is truly classified as state secrets.
2. Publication of minutes and documents: The minutes of Budget Committee meetings and budget deliberation documents must be proactively published on the DPR's official portal shortly after the meetings take place.
3. Civil society engagement: The DPR needs to formally involve civil society, academics, and interest groups in the budget deliberation process through substantive public hearing mechanisms, not merely as a formality.

D. Strengthening Synergy Between the DPR and the BPK

The State Audit Agency (BPK) is a strategic partner of the DPR in overseeing the management of state finances. Closer synergy between the DPR and the BPK—particularly in following up on the findings of BPK audits—is key to strengthening state financial accountability. To date, BPK reports containing thousands of audit findings have often not been systematically followed up by the DPR, resulting in the BPK's audit function failing to have an optimal impact on improving governance.

8. Conclusion

Based on the analysis conducted, this article draws the following conclusions:

1. The DPR has a strong constitutional foundation for carrying out its legislative, budgetary, and oversight functions. These three functions are designed to ensure that the administration of government proceeds in accordance with the constitution and the interests of the people, as well as to create an effective system of checks and balances within Indonesia's presidential system.
2. Achievements in formal accountability during the 2019–2024 period are quite encouraging: the Ministry of Finance received its 14th consecutive unqualified opinion (WTP) on the 2024 Annual Financial Report (LKPP), and the DPR's Budget Committee approved the accountability report for the 2024 State Budget (APBN). These achievements reflect the strengthening of the government's accounting and financial reporting system, the quality of which must be maintained and improved.
3. However, data on the oversight function reveal a serious shortfall: only 37% of the DPR's oversight recommendations were followed up by the government. Combined with the lack of critical opposition due to the coalition's dominance, this situation reflects a substantive weakening of the DPR's checks-and-balances function within Indonesia's constitutional system.

4. The gap between constitutional norms and empirical practice—between das Sollen and das Sein—in the DPR's functions is most pronounced in the oversight dimension. The norm calls for effective oversight and a critical opposition; reality shows the opposite.
5. To address this deficit, comprehensive institutional reform is needed: granting binding authority to the DPR's recommendations, strengthening the transparency mechanisms of the Budget Committee (Banggar), reinforcing the rights of the opposition, and deepening the synergy between the DPR and the Supreme Audit Agency (BPK) in following up on audit findings.

Ultimately, an effective DPR in carrying out its oversight function is not merely an institutional issue—it is a prerequisite for the quality of Indonesia's democracy. The rule of law demands that every state institution, including the DPR itself, exercise its authority earnestly and be accountable to the people who granted it its mandate. An DPR that serves merely as a rubber stamp for the government is a negation of the very essence of a representative institution.

ORCHID

Irmanjaya Thaher

Bibliography

Asshiddiqie, Jimly. (2006). Pengantar Ilmu Hukum Tata Negara. Jakarta: Sekretariat Jenderal MK RI.

Badan Anggaran DPR RI. (2024). Laporan Pembahasan dan Persetujuan RUU Pertanggungjawaban APBN TA 2024. Jakarta: DPR RI.

Badan Pemeriksa Keuangan RI. (2025). Laporan Hasil Pemeriksaan atas Laporan Keuangan Pemerintah Pusat Tahun Anggaran 2024. Jakarta: BPK RI.

Budiardjo, Miriam. (2008). Dasar-Dasar Ilmu Politik (Edisi Revisi). Jakarta: Gramedia Pustaka Utama.

DPR RI. (2025). Laporan Kinerja DPR RI Periode 2019–2024. Jakarta: Sekretariat Jenderal DPR RI.

Farida Indrati S., Maria. (2007). Ilmu Perundang-undangan: Jenis, Fungsi, dan Materi Muatan. Yogyakarta: Kanisius.

Isra, Saldi. (2010). Pergeseran Fungsi Legislasi: Menguatnya Model Legislasi Parlementer dalam Sistem Presidensial Indonesia. Jakarta: RajaGrafindo Persada.

Kementerian Keuangan RI. (2025). Laporan Keuangan Pemerintah Pusat (LKPP) Tahun Anggaran 2024. Jakarta: Kemenkeu RI.

Lijphart, Arend. (1999). Patterns of Democracy. New Haven: Yale University Press.

Manan, Bagir. (2003). DPR, DPD, dan MPR dalam UUD 1945 Baru. Yogyakarta: FH UII Press.

Norton, Philip. (2013). Parliament in British Politics (2nd ed.). Houndmills: Palgrave Macmillan.

Peraturan DPR RI tentang Tata Tertib (versi terkini).

Putusan MK Nomor 91/PUU-XVIII/2020 tentang Pengujian UU Cipta Kerja.

Transparency International Indonesia. (2024). Laporan Indeks Persepsi Korupsi Indonesia 2024. Jakarta: TII.

Undang-Undang Dasar Negara Republik Indonesia Tahun 1945 (khususnya Pasal 20, 20A, 23, dan 23E).

Undang-Undang Nomor 1 Tahun 2004 tentang Perbendaharaan Negara.

Undang-Undang Nomor 11 Tahun 2020 tentang Cipta Kerja sebagaimana diubah dengan UU No. 6 Tahun 2023.

Undang-Undang Nomor 12 Tahun 2011 tentang Pembentukan Peraturan Perundang-undangan jo. UU No. 15 Tahun 2019.

Undang-Undang Nomor 15 Tahun 2004 tentang Pemeriksaan Pengelolaan dan Tanggung Jawab Keuangan Negara.

Undang-Undang Nomor 17 Tahun 2003 tentang Keuangan Negara.

Undang-Undang Nomor 17 Tahun 2014 tentang MPR, DPR, DPD, dan DPRD (MD3) sebagaimana diubah dengan UU No. 13 Tahun 2019.