

(Research/Review) Article

Regulation of the Minister of Home Affairs Number 77 of 2020: Between Normative Regulation and Mandatory Obligations in Regional Financial Governance

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Abstract: This study aims to analyze the regulatory characteristics of the Regulation of the Minister of Home Affairs Number 77 of 2020 as a guideline for regional financial management, particularly the tension between its normative nature and mandatory provisions and their implications for regional financial governance. This research uses a normative juridical approach through statute and conceptual approaches, supported by a critical analysis of the regulation's implementation. The findings show that although Regulation No. 77 of 2020 is formally normative in nature, in practice it contains many mandatory provisions binding local governments. These provisions strengthen accountability and transparency through standardized procedures, reporting obligations, and supervisory mechanisms. However, overly detailed rules may create policy rigidity, increase administrative burdens, and limit local government flexibility in responding to regional needs. The study also identifies a tendency toward formalistic compliance, which may result in symbolic accountability without significantly improving public services. In addition, disparities in human resources, information systems, and fiscal capacity influence the effectiveness of implementation. Therefore, a balance between mandatory regulation and normative flexibility is needed to support effective and adaptive regional financial governance.

Keywords: Regional Financial Governance; Regulation No. 77 of 2020; Mandatory Provisions; Normative Regulation; Good Governance.

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1. Introduction

Regional financial governance plays a strategic role in implementing good governance principles. Previous studies emphasize that regional financial management holds a crucial position in achieving public accountability (Mandasari et al., 2024). Public financial accountability and transparency have also been shown to have a significant positive effect on the financial performance of local governments (Mandasari et al., 2024). Mardiasmo (2002) highlights that a financial accountability system can only function effectively when the financial management mechanisms within the institution are also well established (Mandasari et al., 2024). In other words, the Regional Revenue and Expenditure Budget (APBD), as the primary instrument of regional financial management, must be administered carefully and transparently to ensure that local governance is grounded in public trust.

Regional autonomy, as stipulated in Law No. 23 of 2014 on Regional Government, grants broad authority to local governments to manage their own budgets, while still operating within the framework of national policy. Therefore, the central government issues regulations to ensure that regional financial management adheres to principles of administrative order, legal compliance, effectiveness, efficiency, transparency, and accountability (Kusrini & Bullah, 2024). One of the most recent regulatory frameworks is Minister of Home Affairs Regulation No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management. This regulation was issued as a mandate of Article 221 paragraph (1) of Government Regulation No. 12 of 2019 and came into effect on December 30, 2020 (Ministry of Home Affairs, 2020). Explicitly, it replaces Minister of Home Affairs Regulation No. 13 of 2006, thereby becoming the latest reference framework for local governments in achieving sound financial governance.

The provisions within Regulation No. 77 of 2020 are technical in nature and formally serve as normative guidelines. However, in practice, many of its provisions are mandatory, requiring local governments to comply with standardized procedures. For instance, the Regional House of Representatives (DPRD) of East Kalimantan has emphasized that regional financial management regulations should remain flexible and not overly rigid, while accommodating local needs and characteristics (Ministry of Home Affairs, 2020). This reflects concerns that certain regulatory provisions may limit the ability of local governments to adapt to real conditions on the ground. As noted by Sari & Khaerani (2017), complex and overlapping regulations can become a major barrier to transparency. Empirical findings also indicate that issues such as regulatory overlap and limited public access to information (e.g., through online platforms) hinder the realization of truly transparent financial management (Sari & Khaerani, 2014). This condition underscores that while regulations are designed to enforce order, excessive rigidity may ultimately constrain the implementation of financial accountability at the regional level.

Most studies on regional financial governance have primarily focused on the achievement of accountability and transparency. For example, Fahril et al. (2014) found that financial accountability practices within the Makassar Health Office were in accordance with prevailing regulations, including the dissemination of financial reports through official websites to ensure both internal and external transparency. This finding demonstrates the effectiveness of accountability mechanisms and information disclosure practices. On the other hand, other studies highlight discrepancies between budget planning and realization. Daengku (2024) shows that in several regions, inconsistencies persist between planning and budgeting processes (Kusrini & Bullah, 2024). Similarly, Sari & Khaerani (2014) point out that limited public participation in oversight remains a key challenge in regional public financial management. Overall, the literature suggests that while operational issues persist, studies specifically examining the impact of new regulations such as Regulation No. 77 of 2020 remain limited.

Based on the discussion above, several research gaps emerge. First, there is a lack of empirical studies examining the implementation of Regulation No. 77 of 2020, particularly in terms of how it is applied in practice and its impact on accountability and transparency (Mandasari et al., 2024). Second, while many studies emphasize the importance of accountability and transparency, few explore the extent to which detailed technical regulations can preserve local flexibility. For instance, the East Kalimantan DPRD has stressed that regional regulations must address real community needs without compromising local adaptability (Ministry of Home Affairs, 2020). This raises the question of whether Regulation No. 77 of 2020 remains normative in nature or has evolved into a binding framework that constrains regional financial management practices. Third, existing studies are often limited in scope, focusing on specific regions or single dimensions of governance, thereby limiting their generalizability. Therefore, a more comprehensive study covering multiple regional contexts is necessary to address these gaps.

This study seeks to fill these gaps by conducting an in-depth analysis of the implementation of Regulation No. 77 of 2020 within the framework of regional financial governance. Its primary focus is to examine the extent to which the regulation contributes to public financial accountability and transparency, as well as how these technical provisions influence flexibility in regional financial management. The findings are expected to provide valuable input for public policy, particularly in designing balanced financial regulations that uphold accountability and transparency while allowing sufficient space for local innovation.

2. Proposed Method

This study employs a normative juridical approach by examining the Regulation of the Minister of Home Affairs Number 77 of 2020 as the primary object of analysis. The approaches applied include the statute approach and the conceptual approach to analyze the regulation's normative characteristics and its mandatory nature. In addition, a critical analytical approach is utilized to evaluate the implications of the regulation's implementation on the flexibility and effectiveness of regional financial governance.

3. Results and Discussion

Public regulation serves as a primary instrument for governments to control economic and social activities. Robert Baldwin, Martin Cave, and Martin Lodge (2012) define regulation as “an instrument of state intervention in markets to correct market failures, protect public interests, and maintain social balance” (Priyadi et al., 2025). In other words, regulation is designed to shape the behavior of both public and private actors through preventive policies as well as enforcement mechanisms. In the context of regional finance, such regulations aim to establish accountable and transparent governance. For instance, Law No. 23 of 2014 on Regional Government and Government Regulation No. 12 of 2019 provide the framework for regional fiscal autonomy to ensure public accountability, efficiency, and budget effectiveness (Ulum, 2025). Regulations are also expected to create clear financial accountability mechanisms and support the principles of good governance in public financial management (Fahril et al., 2014).

In legislative theory, each regulation possesses distinct legal characteristics. Normative regulations function as general guidelines or standards that should be followed, but they typically do not impose coercive sanctions for non-compliance. An example is a regulation intended as a technical guideline—such as Minister of Home Affairs Regulation No. 77 of 2020—whose implementation is more principle-based in nature. In contrast, mandatory regulations are binding and coercive; they require full compliance from relevant actors and are accompanied by explicit sanctions in cases of violation. The binding nature of legal rules demands universal compliance (Ulum, 2025). For example, citizens are obligated to pay taxes in accordance with legal provisions, and non-compliance results in legal consequences. This distinction is crucial in practical implementation.

The normative versus mandatory character of regulation directly affects the execution of regional budgets. Mandatory regulations tend to enhance accountability because local government officials are compelled to comply with strict financial procedures. The enforcement of sanctions promotes compliance, thereby improving transparency and financial reporting due to adherence to standardized procedures. For example, Minister of Home Affairs Regulation No. 19 of 2020 emphasizes orderly, lawful, effective, efficient, transparent, and accountable regional financial management (Kusrini & Bullah, 2024). Thus, legal obligations can strengthen public accountability in regional budgeting. Baldwin et al. (2012) describe such legislation as a mechanism for protecting public interests (Priyadi et al., 2025), which is highly relevant for achieving accountable fiscal management.

On the other hand, normative regulations provide greater flexibility for local governments. As guidelines, they allow interpretation and adaptation based on local needs, thereby enabling policy innovation. However, this flexibility may reduce formal control. As noted by Sari & Khaerani (2017), overlapping and ambiguous regulatory provisions can hinder transparency (Sari & Khaerani, 2014). If rules remain purely normative, accountability depends heavily on the goodwill of local authorities, and oversight mechanisms may become weaker.

Therefore, normative and mandatory regulations create a trade-off in regional financial governance. Mandatory regulations strengthen procedural compliance, thereby enhancing accountability and transparency, but they may reduce local policy flexibility. Conversely, normative regulations increase flexibility but risk weakening consistency and compliance with accountability and transparency standards. Good governance literature emphasizes the importance of balancing these two aspects. Enforcement mechanisms are necessary to prevent irregularities in regional budgets, while room for local innovation must be preserved to ensure responsiveness to community needs. In this context, although Regulation No. 77 of 2020 is formally labeled as a “technical guideline,” its practical implementation must be evaluated to determine whether its provisions function as mandatory rules, for instance through internal sanctions or highly standardized procedures.

In public policy literature, mandatory rules are defined as legal provisions that are absolutely binding and leave no discretion for officials in their implementation. Under such rules, public officials must execute policies strictly in accordance with established regulations, and violations are subject to sanctions. In contrast, discretionary power grants officials the authority to make decisions based on situational considerations, particularly when legal provisions allow room for interpretation or flexibility (Ombudsman Republik Indonesia, 2020). Discretion typically arises when laws leave space for determining standards, timing, or exceptions, and is often necessary to address issues not fully covered by rigid rules.

This distinction significantly influences the dynamics of accountability and policy flexibility. Mandatory rules enhance accountability by enforcing strict compliance with procedures, thereby strengthening oversight. For example, requirements for public procurement tenders and regional financial reporting are mandatory rules that clarify officials' responsibilities. Such binding regulations also improve transparency, as standardized procedures are typically subject to public disclosure. However, excessive rigidity in mandatory rules may reduce policy flexibility. Conversely, discretionary power enables adaptation to local needs or specific circumstances, thereby enhancing flexibility. Studies by Sari & Khaerani (2017) demonstrate that overly rigid and overlapping regulations can hinder transparency, suggesting that discretion is sometimes necessary to mitigate such rigidity.

Two major risks associated with mandatory rules are policy rigidity and administrative burden. Rigidity arises when regulations are overly detailed, limiting innovation and reducing the ability to respond quickly to new situations. Empirical observations indicate that local governments often perceive certain regulations as excessively rigid and in need of greater flexibility. Administrative burden refers to the increased procedural and reporting requirements imposed by mandatory rules. The more obligations that exist, the greater the bureaucratic effort required to ensure compliance. For example, detailed mandatory rules on regional taxation may enhance accountability but also increase documentation, filing, and audit requirements. Existing literature confirms that excessive administrative detail can slow service delivery and create inefficiencies.

Overall, the literature suggests that mandatory rules strengthen accountability but often at the expense of flexibility. Fiscal policy studies highlight the importance of standardized procedures for ensuring clear accountability, while public policy research emphasizes the need for discretionary space to enable local adaptation. Law No. 30 of 2014 on Government Administration also regulates the limits of discretion to prevent maladministration. Thus, mandatory rules reinforce good governance through strict oversight, whereas discretionary power enhances operational flexibility. Achieving a balance between these two elements is essential for designing effective public policies.

Key Points

- a. **Mandatory vs. Discretionary:** Mandatory rules refer to legally binding provisions that must be strictly followed, whereas discretionary power allows public officials to exercise judgment based on situational considerations (Ombudsman Republik Indonesia, 2020).
- b. **Accountability and Flexibility:** Mandatory rules enhance accountability and transparency by enforcing compliance; however, they tend to reduce policy flexibility at the regional level. In contrast, discretionary power increases adaptability, but accountability largely depends on the integrity of public officials (Ministry of Home Affairs, 2020).
- c. **Risk of Policy Rigidity:** Excessively rigid regulations may reduce policy responsiveness. The Regional House of Representatives (DPRD) of East Kalimantan has emphasized that regional regulations should not be overly rigid and must accommodate local content, reflecting concerns over regulatory inflexibility (Ulum, 2025).
- d. **Administrative Burden:** Mandatory rules increase procedural and documentation requirements. High levels of administrative compliance may hinder governmental efficiency, as they involve extensive reporting, auditing, and monitoring processes that consume significant resources (Ulum, 2025).

Analysis of the Normative Characteristics in Minister of Home Affairs Regulation No. 77 of 2020

The Regulation of the Minister of Home Affairs Number 77 of 2020 is an implementing regulation of Government Regulation No. 12 of 2019, functioning as a technical guideline for regional financial management. It is designed to strengthen regional financial governance through the standardization of procedures in planning, implementation, administration, reporting, and accountability of the Regional Revenue and Expenditure Budget (APBD) (Makataraa, 2025). Broadly, this regulation aims to achieve three main objectives:

- a. Standardization of regional financial systems,
- b. Enhancement of accountability and transparency, and
- c. Strengthening the integration between central and regional policies.

The literature indicates that fiscal regulations play a significant role in improving the quality of local government financial reporting and reducing the risk of budget mismanagement.

As a technical guideline, the regulation includes detailed provisions outlined in its annex, which constitutes an integral part of the regulation. The guideline-based approach is essential, considering that regional financial management operates within the framework of regional autonomy, where each region possesses distinct social, economic, and fiscal conditions. Therefore, flexibility is necessary to allow local governments to adjust budgetary policies according to their fiscal capacity and development needs (Makataraa, 2025). Furthermore, this approach accommodates disparities in institutional capacity across regions in Indonesia. Regions with varying levels of fiscal strength and human resource capacity require adaptive space to ensure effective regulatory implementation (Ulya & Hasbi, 2025).

Minister of Home Affairs Regulation No. 77 of 2020 also provides flexibility in its implementation, which is crucial to maintaining a balance between national standards and local needs. Such fiscal policy flexibility contributes to improving public expenditure effectiveness and the quality of public service delivery (Taek et al., 2025). This flexibility can be observed in several aspects:

- a. Flexibility in performance-based budgeting
The regulation allows local governments to adjust performance indicators according to regional development priorities. Empirical findings suggest that aligning performance indicators with local conditions can enhance the efficiency of regional expenditures (Putri & Utoyo, 2026).
- b. Flexibility in financial administration
Local governments are given discretion to adopt financial information systems that align with their technological capacity (Suci Ramadani et al., 2025).
- c. Flexibility in fiscal risk management.
The regulation enables adjustments in fiscal policies during emergency or dynamic economic conditions, allowing regions to respond effectively to fiscal uncertainties. In addition, the regulation provides interpretative space for local governments in several areas:
 - 1) Standard price and expenditure analysis
Local governments are authorized to determine standard prices and standard expenditure analyses based on local conditions. Research shows that such adjustments improve efficiency and accuracy in budget allocation (Sundari & Pramesti, 2025).
 - 2) Determination of regional spending priorities
The regulation grants authority to local governments to set development priorities based on community needs. Discretion in this context is essential for strengthening fiscal autonomy and improving budget performance (Ramadhan, 2021).
 - 3) Development of regional financial information systems
The regulation allows the use of financial systems tailored to regional capacity, supporting effective implementation of financial governance. Government financial reports are subject to annual audits and evaluations by Badan Pemeriksa Keuangan, ensuring accountability and oversight (Juniartha & Sugiarto Asana, 2020).

Identification of Mandatory Provisions in Minister of Home Affairs Regulation No. 77 of 2020

Regional Budgeting Procedures

Budgeting represents the initial stage in the Regional Revenue and Expenditure Budget (APBD) cycle and is strongly influenced by mandatory provisions. Minister of Home Affairs Regulation No. 77 of 2020 stipulates that the preparation of the APBD must be based on regional planning documents, including the Regional Long-Term Development Plan (RPJPD), the Regional Medium-Term Development Plan (RPJMD), and the Regional Government Work Plan (RKPD). This obligation reflects the implementation of Article 263 of Law No. 23 of 2014 on Regional Government, which aims to ensure synchronization between development planning and regional budgeting. Several key mandatory provisions can be identified:

- a. **Obligation to integrate planning documents**
Local governments are required to prepare the APBD based on the RKPD and other planning documents. Inconsistency between these documents has been identified as a major cause of fiscal inefficiency at the regional level (Burin, 2015).
- b. **Obligation for evaluation and approval of the Draft Regional Budget (RAPBD)**
The RAPBD must undergo evaluation by the central or provincial government before being enacted. This requirement represents a form of vertical oversight, as established under Government Regulation No. 12 of 2019.

Regional Government Financial Reporting (LKPD)

- a. **Obligation to prepare Regional Government Financial Statements (LKPD)**
Minister of Home Affairs Regulation No. 77 of 2020 mandates that all local governments must prepare and submit their financial statements annually (Juliyanti, 2023). This obligation is consistent with Law No. 17 of 2003 on State Finance and Law No. 1 of 2004 on State Treasury, which emphasize financial accountability in public sector management.
- b. **Obligation to disclose financial information**
The regulation also incorporates requirements for public transparency. Local governments are obligated to provide financial information to the public. Such transparency has been shown to enhance public trust and improve regional fiscal governance (Promosi & Lokal, 2026).

APBD Management Mechanism

Minister of Home Affairs Regulation No. 77 of 2020 establishes that APBD management constitutes a mandatory, systematic cycle that must be implemented in an integrated manner. This cycle begins with planning and continues through budgeting, implementation, administration, reporting, and accountability, including the preparation of accountability reports for APBD realization.

Critical Analysis: Tension between Normative and Mandatory Provisions Over-Regulation

Minister of Home Affairs Regulation No. 77 of 2020 was designed as a technical guideline for regional financial management. However, in practice, it tends to exhibit characteristics of over-regulation, where excessively detailed rules reduce flexibility in policy implementation at the regional level.

Conceptually, overly detailed regulations may lead to rule saturation, a condition in which organizations prioritize procedural compliance over the achievement of substantive policy objectives. Empirical studies indicate that the increasing number of regulatory provisions is often accompanied by a rise in administrative burdens and a decline in bureaucratic innovation (Hartanto et al., 2021).

Several indicators of over-regulation can be identified:

- a. **Highly detailed procedural requirements**
The regulation specifies technical stages in planning, implementation, administration, and financial reporting in a highly detailed manner.
- b. **Shift toward rule-following behavior**
Local governments tend to become compliance-oriented (“rule followers”), with limited space for policy innovation, thereby reinforcing a procedural rather than outcome-based governance approach (Failaq & Madjid, 2023).

Impact on Regional Autonomy

Loss of Local Discretion. Law No. 23 of 2014 on Regional Government emphasizes that regional autonomy aims to improve public services, community welfare, and regional competitiveness. A key element of this autonomy is policy discretion at the local level.

However, when technical guidelines evolve into rigid mandatory provisions, they may reduce this discretionary space. Studies on decentralization suggest that strong central regulations can lead to “recentralization by regulation,” where decision-making authority is effectively pulled back to the central level despite formal decentralization frameworks. Historically, Indonesia’s decentralization reforms—beginning with Law No. 22 of 1999 on Regional Government and later revised through Law No. 32 of 2004 on Regional Government and ultimately Law No. 23 of 2014 on Regional Government—were intended to bring governance closer to citizens, enhance bureaucratic efficiency, and expand local political participation (Sakdiyah, 2025).

Within this context, the provisions in Regulation No. 77 of 2020 can be categorized into two forms:

a. **Administrative Mandatory Provisions**

These include obligations related to documentation, organizational structures, and reporting, such as standardized APBD documents, financial reporting formats, financial administration mechanisms, and internal control systems. These provisions aim to strengthen formal accountability and facilitate auditing processes.

b. **Procedural Mandatory Provisions**

These regulate stages and decision-making processes, including APBD preparation, procurement procedures, budget revisions, and reporting mechanisms. However, the dominance of these mandatory elements risks creating bureaucratic rigidity and limiting local policy adaptability (Hartanto et al., 2021).

Compliance versus Substantive Outcomes

Mandatory regulations may give rise to ritualistic compliance, where administrative compliance is achieved without corresponding substantive policy outcomes.

a. **Formalistic Compliance**

Studies on regional financial accountability show that local governments often prioritize compliance with documentation requirements over improving public service quality. Bureaucratic performance is frequently measured through indicators such as audit opinions issued by Badan Pemeriksa Keuangan, completeness of financial reports, and adherence to government accounting standards. This creates a paradox: financial reports may appear sound, yet public service quality does not necessarily improve (Umam & Setiyowati, 2023).

b. **Risk of Distorted Accountability.**

Formalistic compliance introduces several risks:

- 1) **Audit-driven governance:** Policies are implemented primarily to avoid audit findings rather than to improve public welfare.
- 2) **Symbolic accountability:** Accountability is reflected in formal documentation rather than in substantive policy outcomes.
- 3) **Decoupling between policy and practice:** A gap emerges between written policies and their actual implementation.

Empirical studies indicate that increased transparency is not always accompanied by effective public participation, highlighting the limitations of procedural accountability (Vidyasari & Bambang Suryono, 2021).

Effectiveness of Mandatory Rules Implementation

The effectiveness of regulatory frameworks is determined not only by legal design but also by the implementation capacity of local governments. Mandatory rules are not equally feasible across regions due to disparities in human resources, systems, and fiscal capacity (Shintawatia, 2025).

a. **Human Resource Constraints**

Key challenges include shortages of qualified accounting personnel, uneven financial management competencies, and high turnover among financial officers. These factors significantly affect the quality of fiscal accountability (Hartanto et al., 2021).

b. **System Constraints**

Regional financial management systems, such as Sistem Informasi Pemerintahan Daerah (SIPD), are not yet fully optimized. Issues include limited system integration, instability, and uneven technological infrastructure across regions.

c. **Fiscal Capacity Constraints**

Differences in regional fiscal capacity result in uneven implementation of mandatory rules. Regions with lower fiscal capacity often face budget limitations for system development, high dependence on central government transfers, and restricted policy innovation. This indicates that uniform regulations do not necessarily produce uniform implementation outcomes (Shintawatia, 2025).

4. Conclusions

Minister of Home Affairs Regulation No. 77 of 2020 represents a strategic regulatory framework for strengthening regional financial governance through the standardization of systems, as well as the enhancement of accountability and transparency. Although conceptually designed as a normative guideline, in practice the regulation tends to function as a mandatory framework, as it contains numerous binding provisions, both administrative and

procedural in nature. These mandatory elements have proven effective in promoting compliance, clarifying accountability mechanisms, and improving the quality of regional financial reporting.

However, the dominance of mandatory provisions also generates several consequences, including reduced flexibility for local governments, increased administrative burdens, and the risk of policy rigidity. Such conditions may hinder policy innovation and limit the ability of local governments to adapt to specific local needs. Furthermore, there is a tendency toward formalistic compliance, where local governments focus more on fulfilling procedural requirements than on achieving substantive public service outcomes, thereby creating the risk of symbolic accountability.

The effectiveness of the implementation of Regulation No. 77 of 2020 is also highly dependent on regional capacity, particularly in terms of human resources, information systems, and fiscal capability. Disparities in these capacities lead to uneven implementation across regions. Therefore, a balance between mandatory provisions and flexibility (discretionary space) is essential to ensure that the objectives of accountable, transparent, and responsive regional financial governance can be optimally achieved. Future regulatory frameworks should not only emphasize administrative compliance but also promote policy effectiveness and the improvement of public service quality.

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