



## Legal Position of Prosecutors State Lawyers in Regional Financial Recovery on Tax and Retribution Sectors in the Law Region of Padang Pariaman Regency

Anita Yuliana; Elwi Danil; Yuslim

Master of Law Program Postgraduate Faculty of Law, Andalas University, Indonesia

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### **Abstract**

Regional taxes and charges are an important source of regional revenue to finance the implementation of regional government. In the course of government, the source of regional income from taxes and levies has become a major element in supporting economic activity, moving the wheels of government, and providing public facilities for the community. But of course there are taxpayers who neglect their obligations so that income from this sector is not on target, there is a deficit in state revenue and the backward effect is the sluggishness of the country's economy. Therefore, law enforcement is needed to make taxpayers to immediately fulfill their obligations. One institution that is often used for dispute resolution by State Institutions, central / regional government agencies, BUMN / BUMD and their derivatives is the Attorney General's Office of the Republic of Indonesia, the implementation of which is carried out by the State Attorney (JPN).

**Keywords:** *Legal Position; Prosecutors; State Lawyers; Financial Recovery; Tax and Retribution; Law Region*

### **A. Introduction**

Regional taxes and charges are an important source of regional revenue to finance the implementation of regional government<sup>1</sup>. In the course of government, the source of regional income from taxes and levies has become a major element in supporting economic activity, driving the wheels of government, and providing public facilities for the community. But of course there are taxpayers who neglect their obligations so that the income from this sector does not meet the target, a deficit in State revenues and the backward effect is the sluggishness of the State economy. Therefore, law enforcement is needed to make taxpayers fulfil their obligations immediately.

The law stipulates what should and should not be done. Law enforcement is a problem faced by every element of society or government. The word law enforcement has the meaning of enforcing, implementing provisions in society, so that in a broader context law enforcement is a process where

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<sup>1</sup>Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies considering point C.

abstract concepts take place into reality. The law enforcement process in fact culminates in its implementation by the law enforcement officials themselves<sup>2</sup>.

Law enforcement officers have the duty and authority to uphold human rights, including maintaining order and order in society, where there may be human rights violations that can cause chaos in the community itself. Law enforcers here include the police, prosecutors, judiciary, and also includes the Civil Service Police Unit (SatPol PP) which is a non-judicial law enforcement apparatus in the area. In accordance with Law No. 23 of 2014 concerning Regional Government, it is written that the Civil Service Police Unit is tasked with assisting the Regional Head in carrying out public order and order and enforcing Regional Regulations so that all issues of peace and public order that are directly related to the enforcement of Regional Regulations are the responsibility of the SatPol PP.

In Government Regulation no. 35 of 2017 which is the second amendment to Government Regulation Number 14 of 2005 concerning Procedures for the write-off of State / regional receivables, which is defined in Article 1 that:

"Regional receivables are the amount of money that must be paid to the Regional Government and / or the rights of the Regional Government which can be valued in money as a result of an agreement or other consequences based on the prevailing laws and regulations or other legal consequences."

The Government Regulation also states in Article 1:

"The Committee for State Receivables, hereinafter abbreviated as PUPN, is a committee that is interdepartemental in nature and has the task of managing State Receivables as referred to in Law Number 49 Prp. 1960."

In Article 1 number 7 RI Law no. 1 of 2004 concerning the State Treasury also states that the definition of regional receivables is an amount of money that must be paid to the regions or regional rights which can be valued in money as a result of the agreement. Based on the explanation of RI Law no. 1 of 2004 concerning the State treasury in the provisions of Article 6 regarding the settlement of State losses, namely to avoid losses of State / regional financial losses is an act that violates the law or someone's negligence, in that law also regulates the settlement of state / regional financial losses. Therefore, it is emphasized that any State loss caused by unlawful acts or negligence of a person must be replaced by the guilty party. With the settlement of the loss, the state / region can be recovered from the loss.

In practice, the collection of regional receivables to recover regional finances has been carried out by several local governments. As happened in Padang Pariaman Regency, which in the year before 2017 had difficulty collecting taxes and levies on taxpayers in the district where the local government has taken a persuasive approach to taxpayers so that they are willing to pay taxes and levies by empowering civil service police units. Praja as enforcer of the Perda, but these efforts are still not maximized because the agency still lacks human resources<sup>3</sup>.

In 2017, the District of Padang Pariaman until now using the services of the State Attorney<sup>4</sup> at the Pariaman District Attorney's Office in collecting taxes and levies has succeeded in raising the PAD of Padang Pariaman district, namely in 2017 amounting to Rp. 52,688,859,326.17, - (fifty two billion six

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<sup>2</sup> Yunasril Ali. *Dasar-Dasar Ilmu Hukum*. Sinar Grafika. Jakarta. 2007. P. 244.

<sup>3</sup> Results of an Interview with the Head of Tax Collection at the Padang Pariaman Regency's Financial and Asset Management Revenue Service, Tripita Olina. On 3 September 2019 at 10.00 WIB.

<sup>4</sup> Interview with the Head of Civil and State Administration at the Pariaman District Prosecutor's Office, Imme Kirana, SH. MH. On August 9, 2019 at 10.00 WIB.

hundred eighty eight million eight hundred and fifty nine thousand three hundred and twenty six rupiah) where this PAD increased from 2016, this means that around Rp. 14,184,961,963.45, - (fourteen billion one hundred eighty-four million nine hundred and sixty-one thousand nine hundred and sixty-three rupiah)<sup>5</sup>. Likewise, in 2018 the PAD of Padang Pariaman Regency in the sector of local taxes and levies amounting to Rp. 44,256,108,054, - (forty-four billion two hundred and fifty-six million one hundred eight thousand and fifty-four rupiah)<sup>6</sup>.

An example of the use of the services of the State Attorney's Office by the Padang Pariaman Regency Government is that at the beginning of 2019, the Pariaman State Attorney General's Attorney's team collected taxes payable in 2018 which were categorized as non-metal minerals and rocks to PT. Hutama amounting to approximately Rp. 300,000,000, - (three hundred million rupiah)<sup>7</sup>.

One institution that is often used for dispute resolution by State Institutions, central / regional government agencies, BUMN / BUMD and their derivatives is the Attorney General's Office of the Republic of Indonesia, the implementation of which is carried out by the State Attorney (JPN). Where JPN acts as a mediator or facilitator. The function of JPN is more to mediators / mediators by facilitating solutions for the resolution of civil disputes or state administration.

Law enforcement<sup>8</sup> is a serious problem for the Indonesian people. Law enforcement as the effort of all national powers, becomes a collective obligation of all components of the nation and this is at the same time a tool that the law may only be enforced by certain groups, including<sup>9</sup>:

1. State apparatuses that are assigned and directed to do so, such as police, judges and prosecutors, are idealized in the legal world as the *three musketers* or *three law swordsmen*.
2. Lawyers who have advocacy and mediation functions for the community, either working individually or joining collectively through legal aid organizations.
3. Executives who are scattered in various areas of service, from government employees who have various functions and duties, to administrators who have political power (legislative).
4. Legal service users who sometimes ironically become people seeking justice.

Law enforcement is more or less an effort made to make law, both in a narrow formal sense and in a broad material sense. As a code of conduct in every legal action, both by the legal subjects concerned and by law enforcement officials who are legally given the task and authority by law to ensure the functioning of legal norms that apply in social and state life.

One of the powers in law enforcement (Polri and Advocate), is also in the Republic of Indonesia Attorney Institution which is stated in Law No. 16 of 2004 concerning the Attorney General's Office<sup>10</sup>.

<sup>5</sup> Padang Pariaman Regency Kinerga Accountability Report (LAKIP) 2017.

<sup>6</sup> Report on Accountability of Government Agencies (LAKIP) of Padang Pariaman Regency in 2018.

<sup>7</sup> Interview with the Head of Civil and State Administration at the Pariaman District Prosecutor's Office, Imme Kirana, SH. MH. On 4 September 2019 at 10.00 WIB.

<sup>8</sup> Law enforcement is the process of making efforts to uphold or function legal norms in a real way as a code of conduct in traffic or legal relations in public and state life, see Jimly Asshiddiqie "*Pembangunan Hukum Dan Penegakan Hukum Di Indonesia*", Presented at the Seminar "Menyoal Moral Penegak Hukum" dalam rangka Lustrum XI Fakultas Hukum Universitas Gadjah Mada, 2006. <http://up-date09.blogspot.com/2012/06/penegakan-hukum-law-enforcement.html>, accessed on 20 August 2019, 23.15 WIB.

<sup>9</sup> Ilham Bisri, *Sistim Hukum Indonesia, Prinsip-Prinsip dan Implementasi Hukum Di Indonesia*, PT RajaGrafindo Persada, Jakarta, 2004, p. 128-129.

<sup>10</sup> Amendments to Law No. 15 of 1961 concerning the Prosecutor's Office, amended again with Law No. 5 of 1991 concerning the Prosecutor's Office, amended again with Law No. 16 of 2004 concerning the State Gazette of the Republic of Indonesia State Gazette Number 67 of 2004. Subsequently cited as Law No.16 In 2004, the preamble to the explanation stated that the

Where the existence of the Prosecutor's Office as a law enforcement institution has a very strategic role, as stated in the explanation of Law No.16 of 2004.

## **B. Formulation of the Problem**

Based on the description in the background of the problem, research in writing this thesis seeks to find answers to the following problems:

1. What is the legal position of the State Attorney General in recovering regional finances in the tax and levy sector in the legal area of Padang Pariaman Regency?
2. What are the obstacles faced by the Attorney General's Office as State Attorney in collecting taxes and levies in the context of regional financial recovery and the efforts to overcome them in the jurisdiction of Padang Pariaman Regency?

## **C. Discussion**

### **1. Definition, Duties and Functions of State Attorney**

The term Prosecutors is the original Indonesian term (Hindu-Javanese) which has been known since the Majapahit era as the name of the State official who carries out the judiciary, then in Pepakem Cirebon the term Jaksa Pepitu is used to denote the composition of the court. In the Mataram era (17th century) the term prosecutor was used as the name of the official who carried out the trial of a coherent case, namely a case concerning individual interests which could no longer be reconciled amicably by the local village judge<sup>11</sup>.

According to the Criminal Procedure Code, prosecutors are officials who are given the authority to act as public prosecutors and implement court decisions that have permanent legal force. So the prosecutor as a public prosecutor has the authority to carry out prosecutions and carry out judges' orders. (Article 1 paragraph (6) a and b, in conjunction with Article 13 of the Criminal Procedure Code). The prosecutor as the public prosecutor has the authority to receive and examine the investigation case files from the assistant investigator; pre-prosecution if there is a deficiency in the investigation, give an extension of detention; carry out detention or change the status of a detainee after the case is transferred by the investigator; make an indictment; transfer case to court; Submit notification to the defendant regarding the stipulations on the day and time the case is heard, accompanied by a summons, both to the accused and to witnesses, to come on the predetermined trial day; close the case; take other action; and carry out the determination of the Judge. (Article 14 letter a-i KUHAP)

Apart from being the person in charge of the case process (*Dominus Litis*), the prosecutor's office is also the only institution to implement criminal decisions (*executive ambtenaar*). The Law on the Prosecutor's Office strengthens the position and role of the Indonesian Prosecutor's Office as a state government institution that exercises state power in the field of prosecution. In carrying out its functions, duties and authority are independent of the influence of governmental power and the influence of other powers. This provision aims to protect the prosecutor's profession in carrying out his professional duties<sup>12</sup>.

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prosecutor's office is a government institution that exercises state power in the field of law enforcement by adhering to laws and regulations and policies set by the government. Thus, the Attorney General is appointed and dismissed by the President and is responsible to the President.

<sup>11</sup> Hilman Hadikusuma, *Hukum Waris Adat*, Penerbit Alumni, 1983, Bandung, p. 169

<sup>12</sup> *Ibid.*

One thing that is only regulated in Article 30 Paragraph (1) of the Law on the Prosecutor's Office is that the Attorney General's Office has the task and authority to carry out investigations of certain crimes based on law. Certain criminal acts based on the law referred to are as explained in the explanation of Article 30 Paragraph (1) letter d, that the authority in this provision is the authority as regulated, for example in Law Number 36 Year 2000 regarding Human Rights Courts and Laws. Number 31 of 1999 concerning Eradication of Corruption Crime has been partly amended to Law Number 20 of 2001 Jo. Law Number 30 of 2002 concerning the Corruption Eradication Commission. Based on Article 31 of Law Number 16 of 2004 concerning the Republic of Indonesia Attorney General's Office, the Attorney General's Office can ask the judge to determine a defendant in a hospital or mental health facility, or other appropriate place because he is unable to stand alone or because of the following reasons. can endanger others, the environment or himself.

Furthermore, based on Article 32 of Law Number 16 Year 2004 concerning Public Prosecutors in the Republic of Indonesia, the Public Prosecution Service can be assigned other duties and powers based on law. In carrying out their duties and authorities. Article 33 states that the Attorney General's Office maintains cooperative relations with law enforcement and justice agencies as well as state agencies or other agencies. Article 34 states that the Prosecutors' Office may give legal considerations to other government installations.

Professional prosecutors are often identified with criminal cases. This could be due to the "inherent" function<sup>13</sup> of the prosecution by the prosecutor, where this function falls within the realm of criminal law. In a criminal case, the prosecutor acts as a public prosecutor in a trial who is tasked with prosecuting and executing judges' orders. In fact, with the division of fields within the organization and work procedures of the Attorney General's Office of the Republic of Indonesia<sup>14</sup>, namely through the Civil and State Administration (DATUN), it can act both inside and outside the court for and on behalf of the state or government (central / regional government agencies). State-owned (BUMN), and regionally-owned enterprises (BUMD), government agencies in DATUN cases are commonly called state attorney (JPN).

State Attorney<sup>15</sup> with special powers can act for and on behalf of the state or government in cases or civil cases or state administration. Meanwhile, public prosecutors or prosecutors are functional officials who are authorized by law to act as public prosecutors against criminal law offenders in court and carry out court decisions (executions) that have obtained permanent legal force and other powers based on law<sup>16</sup>. A lawyer or advocate is a case defender, legal advisor, someone who acts in a case for the benefit of the litigant in a civil case for the defendant / plaintiff and in a criminal case for the defendant. The assistance of a lawyer is not required, except in criminal cases where the defendant is likely to be sentenced to death.

The use of the term "legal advisor" basically has a weakness which is basically the first point, the term legal advisor is denotative or connotative meaning passive. Even though the role of the profession can be both, namely passive when it only provides certain legal advice which is usually in the form of oral or written forms (such as *legal opinions / audits*), but can be active when defending before the court

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<sup>13</sup>According to the provisions of article 1 number 3 of Law number 16 of 2004 concerning the Republic of Indonesia Prosecutor's Office, prosecution is an act of the public prosecutor to transfer the case to the district court which is competent in matters and demands the method regulated in the criminal procedure law by requesting that it be examined and decided by a judge. at the court hearing.

<sup>14</sup>Article 5 of Republic of Indonesia Presidential Regulation number 38 of 2010 concerning the organization and work procedures of the Attorney General's Office of the Republic of Indonesia

<sup>15</sup>Himpunan petunjuk Jaksa Agung muda perdata dan tata usaha negara JAMDATUN XXII, Penerbit: Kejaksaan Agung RI, p. 2.

<sup>16</sup>Marbun BN, Kamus Hukum Indonesia, Jakarta, Raja Grafindo Persada, 2004) p. 88.

(*litigation*) including when exercising power in resolution of an alternative case (*alternative dispute resolution*) such as negotiation, mediation, and arbitration<sup>17</sup>.

Normatively as stipulated in the RO, an *advocate en proceur* can act either passively or actively in taking care of something that needs legal consideration or taking care of cases that are passed on to him. When to be active and when to be passive it all depends on the demands of handling the problem. The point so far, the system in relation to this profession does not differentiate between those who are allowed to act and cannot act in court as in England between *solicitors* and *barristers*<sup>18</sup>.

The term "State" which comes to be known now began to emerge during the Renaissance in Europe in the 15th century. At that time the term "*Lo Stato*" which came from Italian was later transformed into the word "*L'Etat*" in French, "*the state*" in English, or "*Der State*" in German Javanese, "*De staat*" in Dutch<sup>19</sup>. The state is an alliance of nations in an area with clear boundaries, and has its own government, which has state elements in the territory, population, government and has sovereignty in and out. government is the administrator of the State<sup>20</sup>.

The state is an institution that is a system that regulates the relationships established by humans between themselves as a means to an end, the most basic of which is a system of order that houses human beings in carrying out activities. The state is a continuation of the human desire to mingle between one person and another in order to perfect all their needs.

## 2. The Legal Position of State Attorneys in Performing Regional Financial Recovery in the Tax and Retribution Sector in the Legal Territory of Padang Pariaman Regency

Regional government is the administration of government affairs by the Regional Government and DPRD according to the principle of autonomy and assistance tasks with the broadest possible autonomy principle in the system and principles of the Unitary State of the Republic of Indonesia as referred to in the 1945 Constitution. Provincial, regency and municipal governments have DPRD members. its members are elected by general election. The relationship of authority between the central government and provincial, district and city governments is regulated by law with due regard to regional specificities and diversity<sup>21</sup>.

The Authority of Local Government in Law Number 23 Year 2014 regarding Regional Government. In general, the authority of the Regional Government is to carry out most of the government affairs by itself according to law. In detail, the authorities of the Regional Government are as follows<sup>22</sup>:

- 1) Planning and controlling development.
- 2) Planning, utilizing and supervising spatial planning.
- 3) Organizing public order and peace for the community.
- 4) Providing public facilities and infrastructure. Regulate the health sector in employment.

The exercise of authority by local governments can cause problems, including legal issues. As experienced by the government of Padang Pariaman Regency, where every year it is difficult to collect

<sup>17</sup> Evy Lusya Ekawati, *Peranan kab Pengacara Negara Dalam Penanganan Perkara Perdata Sudi Kasus Penyelesaian Tunggakn Listrik Antar Pelanggan Dengan Perusahaan Listrik Negara*, Genta Press, Yogyakarta, 2013 p. 57

<sup>18</sup> *Ibid.* p. 58.

<sup>19</sup> Kansil, C.S.T, *Hukum Tata Negara Republik Indonesia*, Rineka Cipta, Jakarta, 2008. p. 2.

<sup>20</sup> Khaidir Anwar, *Hukum Internasional II*, Penerbit Universitas Lampung, Bandar Lampung, 2011, p. 30.

<sup>21</sup> Tim Lapera, *Otonomi Pemberian Negara Kajian Kritis Atas Kebijakan Otonomi Daerah*, Lapera Pusataka Utama, Yogyakarta, 2001, p. 48.

<sup>22</sup> Isjwara, *Pengantar Ilmu Politik*, Bina Cipta Bandung. 2017. p. 187.

tax collections and regional levies so as to involve a third party namely the State Attorney at the Pariaman District Attorney in its completion.

If one examines the legal basis for the duties of the State Attorney's Office in the civil sector, it has existed since 1922, namely based on the provisions set out in Staatblad Number 522 of 1922 and until now its existence has never been revoked. With the birth of Law Number 5 of 1991, the duties of the Public Prosecutor's Office in the civil sector were more solidified, even added to the duties in the field of state administration in connection with the enactment of Law Number 5 of 1986. The duties in the civil and state administration sector were subsequently carried out under the KEPPRES Number 55 of 1991 concerning Duties and Authorities of the Attorney General's Office in Civil and State Administration, Kepja Number: Kep 035 / JA / 3.1992 concerning the organizational structure of the Attorney General's Office of the Republic of Indonesia, other Kepja, Insja, and Jam Datun instructions.

The legal basis for the duties of the prosecutor in the civil sector is regulated in the following laws and regulations:

1. Law Number 5 Year 1991 concerning the Republic of Indonesia Public Prosecutor's Office, Article 27 paragraph (2): "In the Civil and State Administration, the prosecutor with special powers can act inside or outside the court for and on behalf of the State or Government".
2. Law Number 1 Year 1995 concerning Limited Liability Companies, Article 117 "The District Court may dissolve the Company at the request of the Prosecutor's Office based on strong reasons that the Company violates the public interest".
3. Law Number 37 of 2004 concerning Bankruptcy Article 2 paragraph (1).
4. Law Number 16 Year 2004 regarding the Republic of Indonesia Public Prosecutor's Office, Article 30 paragraph (2).
5. PRESIDENT OF THE REPUBLIC OF INDONESIA No. 38/2010 concerning the Organization and Administration of the Republic of Indonesia Public Prosecutors Office
6. Regulation of the Attorney General of the Republic of Indonesia Number: 040 / A / J.A / 12/2010 (which has been updated by Number 18 of 2014) concerning Standard Operating Procedures (SOP) for the Implementation of Civil and State Administrative Duties, Functions, and Authorities.
7. Decree of the Attorney General of the Republic of Indonesia Number: KEP-157 / A / JA / 11/2012 concerning Civil Case Administration and State Administration.
8. Attorney General's Regulation Number: Per-025 / A / JA / 11/2015 concerning Guidelines for Law Enforcement, Legal Aid, Legal Considerations, Other Legal Actions and Legal Services in the Civil and State Administration.

In the civil and state administration sector, the Attorney General's Office with special powers can act both inside and outside the court for and on behalf of the state or government<sup>23</sup>. In addition, the AGO can provide legal considerations to other government agencies<sup>24</sup>. Duties and functions in the civil and state administration sector include<sup>25</sup>;

1. Provision of legal assistance is the duty of the State Attorney Lawyer (JPN) in civil and state administration cases to represent state institutions, central / regional government agencies,

<sup>23</sup> Article 30 paragraph (2) of the RI Prosecutor's Law.

<sup>24</sup> Article 34 of the Law on the Public Prosecution Service of the Republic of Indonesia.

<sup>25</sup> Article 24 Presidential Regulation No. 38 of 2010 concerning the Organizational Administration of the Republic of Indonesia Attorney General's Office as amended by Presidential Decree No. 29 of 2016.

- BUMN / BUMD based on a special power of attorney, either as a plaintiff or as a defendant who is carried out simultaneously. litigation and non-litigation.
2. Giving legal considerations is the duty of State Attorneys to provide legal opinions (*Legal Opinion / LO*) and / or assistance (*Legal Assistance*) in Civil and State Administration at the basis of requests from state institutions, central / regional government agencies, BUMN / BUMD, the implementation of which is based on a warrant for JAM DATUN, KAJATI, KAJARI.
  3. Provision of legal services is the duty of the State Attorney General to provide explanations regarding civil law and state administrative matters to members of the public who request them.
  4. Law Enforcement is the duty of State Attorney Prosecutors to file a lawsuit or petition to a court in the civil field as stipulated by statutory regulations in order to maintain legal order, legal certainty and protect the interests of the state and government as well as the civil rights of the people, including: annulment marriage, dissolution of a Limited Liability Company (PT) and a statement of bankruptcy.
  5. Other legal action is the duty of the State Attorney to act as a mediator or facilitator in the event of a dispute or dispute between state institutions, central / regional government agencies, BUMN / BUMD in the civil and state administration sector.

This is based on Article 30 paragraph (2) Law Number 16 of 2004, Article 24 of the Presidential Regulation of the Republic of Indonesia. Number: 38 Year 2010 Date. June 15, 2010 concerning the Organization and Work Procedures of the R.I Prosecutor's Office, Article 293 of the Attorney General's Regulation R.I. Number: PER-009 / A / JA / 01/2011 Regarding the Organization and Work Procedure of the Indonesian Attorney General's Office, amended by Regulation of the Attorney General of the Republic of Indonesia Number: PER-006 / A / JA / 03/2014 dated March 20, 2014 concerning Changes to the Attorney General's Regulation RI Number: PER- 009 / A / JA / 01/2011 Regarding the Organization and Work Procedure of the Indonesian Prosecutor's Office, the duties and powers of the Prosecutor's Office in the Civil and State Administration.

State Attorney General based on the Regulation of the Attorney General of the Republic of Indonesia Number: PER-025 / A / JA / 11/2015 concerning Guidelines for the Implementation of Law Enforcement, Legal Aid, Legal Considerations, Other Legal Actions and Legal Services in the Civil and State Administration, has the authority to provide Legal assistance to the State or Government to act as a party, non-litigation or litigation in Civil Cases, State Administration Cases, Law Material Test Cases and Material Review Cases against Regulations under Law.

In principle, all requests for legal assistance to the Attorney General's Office from the State or the Government can be accepted, except for legal assistance related to criminal acts or personal acts. To implement Legal Aid requested by the State or the Government, a Substitute Power of Attorney is issued by: The Head of the Public Prosecutor's Office to the State Attorney General at the Pariaman District Attorney.

## **Conclusion**

The legal position of State Attorneys to provide assistance in collecting local taxes and levies in the context of regional financial recovery is Article 30 paragraph (2) of the Law on the Prosecutor's Office in which it is written that the Prosecutor's Office with special powers can act, both inside and outside the court for and on behalf of the state or government. In addition to the Law on the Prosecutor's Office, the authority of prosecutors in the civil and state administration is further emphasized in the Presidential Regulation. Furthermore, this authority is regulated and its implementation is clarified again



in the Regulation of the Attorney General of the Republic of Indonesia Number PER-025 / A / JA / 11/2015 concerning Guidelines for the Implementation of Law Enforcement, Legal Aid, Legal Considerations, Other Legal Actions, and Legal Services in the Civil and Administrative Sector. Therefore, the appointment of a State Attorney in the civil and state administration sector is legal or legal according to law. Regional Financial Recovery in the Tax and Retribution Sector in the Legal Area of Padang Pariaman Regency is carried out by signing 2 (two) important documents, namely; first, the Cooperation Agreement in the Field of Civil Law and State Administration between the Padang Pariaman Regency Government and the Pariaman District Attorney with Number 142.2 / 2 / BPP / 2018 and Number 04 / N.3.13 / G / 2018 dated March 5, 2018. Second, the Joint Agreement between Regional Financial Management Agency of Padang Pariaman Regency with Pariaman District Attorney on Handling Legal Problems in Civil and State Administration Sector Number 01 / PK-BPPKA / II / 2017 and Number 4 / N.3.13 / G / II / 2017 dated February 22, 2017.

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