

Implementation of Klaten Regency Regional Regulation Number 12 of 1991 Concerning Acceptance of Third Party Contributions to Regional Governments in Efforts to Increase Regional Original Income

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Abstract

This research aims to review the implementation of Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region which has been running effectively and the obstacles and solutions implemented in the implementation of Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of third party donations. to the Region in the future. This research uses a type of normative-empirical legal research with descriptive research characteristics. The data sources used are primary and secondary data sources. With data collection techniques through interviews and documentation. Data analysis techniques use methods of collecting data, qualifying, connecting and drawing conclusions. The results of this research explain that the implementation of Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region is already underway whether in the form of a sum of money or equivalent to money, some are determined voluntarily by a third party and/or on the basis of mutual agreement with the Regional Government of Klaten Regency, which is fully deposited into the Regional Treasury. things that become obstacles in the Implementation of Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region, namely the lack of socialization of the Regional Regulation to third parties, only two agencies that organize the reception of donations from third parties, the content of the Regional Regulation is no longer in accordance with developments era, constitutional conditions, and current demands for implementing regional autonomy. Meanwhile, the solution that must be implemented is to increase socialization, increase the number of Regional Apparatus that organizes the receipt of donations from third parties, guided by a memorandum of mutual agreement, or a third party letter of intent, or a Regent's Decree as written proof of the existence of a reminder for third parties to routinely be willing to make voluntary donations to the Region for development purposes.

Keywords: Implementation, Klaten Regional Regulations, Third Party Contributions, Increased Regional Income

INTRODUCTION

The enactment of Law Number 22 of 1999 concerning Regional Government and Law Number 25 of 1999 concerning Financial Balance between the Center and Regions in Indonesia, has had the logical consequence that there has been a change in the regional government administration system. This is further emphasized by Law Number 22 of 1999 which was amended and perfected by Law Number 32 of 2004 and then made a second amendment by Law Number 12 of 2008, while Law Number 25 of 1999 has also been amended by the birth of Law Number 33 of 2004. With the enactment of Laws Number 32 and 33 of 2004, it contains a new paradigm in the life of regional government in Indonesia. Based on the above law, there have been fundamental changes in the structure and practice of regional government administration. The Regional Government Law or better known as the Regional Autonomy Law has brought new life to government administration, especially regional government with a very different perspective. It can be said that a new concept has been introduced, which is different from what has long been implemented by the organizers based on Law Number 5 of 1974. According to Mahfud MD, he explained that academically Law Number 5 of 1974 has a conservative character, the decentralization that is implemented

is heavily colored by centralization, the reasons are: (1). The production is not participatory, (2), the content is non-participatory *positiv instrumentalistic* only provides justification for the attitudes and views of the authorities (executives). (3). The scope is open interpretative (providing the opportunity to be interpreted unilaterally by parties executive).

The autonomy policy is translated as the transfer of some tasks and authority from the center to the regions. In this way, there is a transfer of authority or authority and new functions for the region. The word "autonomy" in French, *autonomy* translated with various meanings, but refers to the notion of independence, freedom (*liberte*), self-government (English term: self-government) or decentralization (decentralization). Regional autonomy gives authority and flexibility to regions to carry out development of community life according to existing potential without always having to be guided by the central government so that it is hoped that it can develop further. Regional autonomy is a constitutive consequence of the provisions in Articles 18, 18A, 18B of the Constitution of the Republic of Indonesia. The implementation of regional autonomy is carried out with several considerations, including the efficiency and effectiveness of government administration through the government's distributive function. In order to increase regional development in Klaten Regency more realistically, this is by exploring and increasing sources of Regional Original Income. In order to maximize revenue from Regional Original Income, this depends on the actions and policies taken by the regional government by mobilizing all the potential that exists both from available natural resources and human resources, by providing opportunities for the community to take part and participate. in regional development. Regarding regional income sources, it is regulated in the provisions of Article 157 of Law Number 32 of 2004 which states that regional income sources consist of: Regional original income, hereinafter referred to as PAD, is: Regional tax proceeds; Regional levy results; Results of separate regional wealth management; And Other valid PAD; Balancing funds; And Other legitimate regional income.

Original Regional Income is Regional Income sourced from Regional Tax results, Regional Levy results, results of separated Regional wealth management, and other legitimate Regional Original Income, which aims to provide flexibility to Regions in exploring funding in the implementation of regional autonomy as an embodiment principle of Decentralization. One source of Original Regional Income (PAD) is the receipt of third party donations to regions, as regulated in Minister of Home Affairs Regulation Number 3 of 1978 concerning Acceptance of Third Party Contributions to Regions. Then the Regulation of the Minister of Home Affairs mentioned above is used as material for consideration as a policy basis for the Klaten district government, to further improve the implementation of development, it can accept third party participation or donations in the form of money or equivalent to money or movable or immovable goods.

RESEARCH METHODS

This research is included in the type of normative-empirical legal research. Normative-empirical legal research is legal research regarding the application or implementation of normative legal provisions (codification, legislation or contracts) in action at each specific legal event that occurs in society. This implementation in action is an empirical fact and is useful for achieving the goals determined by the state. It is hoped that implementation in action will take place if the formulation of the normative legal provisions is clear and completely unequivocal. The nature of this research includes descriptive research, namely trying to explain or present a complete picture of the Implementation of Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region as an Effort to Increase Regional Original Income. This research includes

normativeempirical legal research which is descriptive in nature, so the type and source of data required is the type and source of primary data obtained from interviews with key persons and sources.datasecondaryobtained fromliterature study originating from primary, secondary and tertiary legal materials. The data analysis technique used is by collecting data, qualifying it, then connecting it with theories that are closely related to the problem being studied and finally drawing conclusions by deduction from general to specific to determine the results.

RESEARCH RESULT AND DISCUSSION

Factual Conditions to date Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region, has been in effect for twenty-one (21) years and is still used as an operational basis for the implementation of accepting donations from third parties, both individuals and civil legal entities as a form of community participation for regional development. In fact, judging from the factual conditions, this Regional Regulation is already behind the times and the formulation of the article is no longer in accordance with the current situation and conditions in the era of regional autonomy, is not harmonious or overlaps, and can no longer accommodate the aspirations of the community so that its validity is weak or less effective. Regency Regional Regulations are regulations stipulated by the Regent with the approval of the Regency Regional People's Representative Council (DPRD), in the framework of implementing regional autonomy which are handed over to the Regency Government for the implementation and elaboration of higher statutory regulations. In order for a policy to be realized, policy makers have the means to influence role holders. And that means is in the form of regulations made by policy makers. The problems faced by law at this time are not only formal legality, interpretation and application of articles, but the current state of society requires that law be seen in a broad framework and related to problems that are currently developing in society.

When drafting Regional Regulations, you should pay attention to the framework for the formation of Legislative Regulations. In the formation of Regional Regulations, it refers to the provisions of Law Number 10 of 2004 which has subsequently been updated with Law Number 12 of 2011 concerning the Formation of Legislative Regulations, and must not conflict with the regulations above. This is in accordance with Hans Kelsen's theory which argues that a norm is made according to a higher norm. Han Kelsen named the highest norm as Grundnorm or Basic Norm. It is through the Grundnorm (1945 Constitution) that all legal regulations are arranged in a hierarchical manner, and thus form a tiered system which is usually called Stufen Theory. In its implementation, lower regulations must always be based on the regulations above it and so on. Based on the provisions of Article 12 of Law Number 10 of 2004 concerning the Formation of Legislative Regulations, it is stated that the content material of Regional Regulations is all content material in the context of implementing regional autonomy and assistance tasks, and accommodating special regional conditions as well as further elaboration of Legislative Regulations. tall. This provision has been amended and stated in Article 14 of Law Number 12 of 2011 concerning the Formation of Legislative Regulations, the essence of which is still the same, only a slight change in the editorial writing states that the content material for Provincial Regional Regulations and Regency/City Regional Regulations contains content material for the implementation of autonomy. regions and assistance tasks as well as accommodating special regional conditions and/or further elaboration of higher levels of Legislation. Regarding the form of draft Regency regional regulations, it is contained in the Attachment to Law Number 10 of 2004 concerning the Formation of Legislative Regulations, explained further in Chapter IV letter K, now regulated

in Chapter IV letter L the framework is still the same without changes based on Law Number 12 2011 regarding the Form of Draft Regency Regional Regulations.

The explanation in the general explanation states that in order to facilitate development in the region, community initiative and participation is very necessary. For this reason, by paying attention to regional capabilities, it is necessary to increase regional income both by intensifying the collection of existing sources of income and by exploring new sources of income that do not conflict with the interests of the State or the Region, in accordance with applicable laws and regulations. Based on the foregoing and in accordance with current realities, it is deemed necessary to open up the possibility of accepting third party donations for regional development purposes. These donations are voluntary, non-binding and the form of these donations can be in the form of money or something equivalent to money, or movable or immovable objects. The existence of third party contributions to the Region does not reduce the obligations of the party concerned to the State or Region, for example payment of taxes and other obligations in accordance with applicable laws and regulations and their implementation must not hinder the pace of development of the Regional economy. For uniformity and so that third party contributions to the Region are efficient and effective, they are regulated by Regional Regulations.

However, if viewed from the juridical basis as the implementation and elaboration of higher statutory regulations, there are things that are no longer in accordance with current conditions because several statutory regulations that were used as a juridical basis are no longer valid, such as Law Number 5 of 1974 concerning the Principles of Government in the Regions has been amended and replaced by Law Number 32 of 2004 concerning Regional Government. Likewise, Government Regulation Number 5 of 1975 concerning Management of Regional Financial Accountability and Supervision should be replaced with regulations that are still in force, namely Government Regulation Number 105 of 2000 concerning Regional Financial Management and Accountability, as well as Government Regulation Number 6 of 1975 concerning Methods for Preparing Budgets. Regional Income and Expenditures, Implementation of Regional Financial Administration and Preparation of Regional Income and Expenditure Budget Calculations are also no longer valid. If viewed from Stufen Theory, legal regulations are arranged in a hierarchical unity, and thus constitute a system, which is tiered and in its implementation lower regulations must always be based on the regulations above it and so on. If the juridical basis of some of the above statutory regulations is no longer valid then it is no longer in accordance with Stufen Theory, because Regional Regulations are made as an implementation and elaboration of higher statutory regulations. Therefore, the Klaten Level II Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Regional Government should immediately be revised or amended and adjusted to current developments in the situation, state administration and demands for the implementation of regional autonomy.

It can be said that the formation of Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to Regional Governments is not in accordance with the principles of forming legislation currently in force based on the provisions of Article 137 of Law Number 32 of 2004 concerning Regional Government because at the time the process of its formation was still referring to Law Number 5 of 1974 concerning the Principles of Government in the Regions. Based on the formulation of Article 137 of Law Number 32 of 2004 concerning Regional Government, it is stated that Regional Regulations (Perda) are formed based on the principle establishment of legislation which includes: clarity of purpose; appropriate institutions or forming organs; suitability between type and material of cargo; can be implemented; usefulness and usefulness; clarity of formulation; And openness.

Implementation of Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region, outlined in the Regional Regulation concerning third party donations to the region, is the establishment of legal rules for the community in Klaten Regency, oriented towards the goals to be achieved by creating appropriate patterns of behavior. new, namely expecting participation from the community, so that in carrying out the functions of the government bureaucracy it is faced with patterns of behavior and values that live in society. So that in the implementation of Regional Regulations, which is a process to realize legal objectives into reality, the process always involves the makers of Regional Regulations and the implementers of Regional Regulations, as well as the community, namely both individuals and civil legal entities who are affected by the targets of the regulations and cannot be separated from the existence of factors such as: influencing factors, both personal, as well as the influence of political, social and economic situations and conditions that occur when regulations are implemented.

Implementation of Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region, especially regarding Approval and Ratification of Third Party Contributions to the Regional Government as regulated in Article 3 and Article 4, states that third party contributions must obtain prior approval from the Representative Council Regional People and can only be implemented after obtaining approval from the Governor of the Level I Regional Head of Central Java. The implementation of this is based on the results of interviews with competent parties in Klaten district regarding Acceptance of Third Party Contributions according to Drs Satriyasto, MM (Head of BPKAD now Acting Regional Secretary), Sri Sumanto, SE.MM (Head of Economic Affairs now Expert Staff for Economics and Finance) , Dra Sri Mei Astuti, MM (Head of PAD Bid Determination and Services) and Sulandri, SIP.Msi (Head of Regional Treasury Bid Treasury Section) most of whom are third parties, whether individuals or civil legal entities who provide donations, are not bound by the provisions of Article 3 and Article 4 which must obtain prior approval from the Regional People's Representative Council and can only be implemented after obtaining approval from the Governor. What is important is that if there is a third party who will make a donation in the form of money, it is accepted either handed over directly to the Regional Apparatus officer who organizes the reception of third party donations or who transferred to the Regional Treasury via the designated Bank Account, namely Regional Development Bank (BPD) Central Java / Bank Jateng Account No. 1,009,000,003. In order to meet the target of increasing the PAD that has been budgeted every year from the receipt of third party donations to the region as a source of regional income from other legitimate regional original income.

Based on the research results, it can be seen that Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region is in accordance with the theory of legal implementation according to Daniel A. Mazmanian and Paul A. Sabatier, that the policy implementation process actually does not only involve the behavior of agencies administrative responsibility for implementing the program to meet the target of Receiving Contributions to the Region and engendering obedience in the target group, namely Third Parties, both individuals and Civil Legal Entities, but also involving a network of political, economic and social forces that can directly or indirectly influence the behavior of all parties who are involved, and which ultimately influence both expected (intended) and unexpected (spillover/negative effects).

The existence of influencing factors in the implementation of Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region is related to the principle of regional autonomy, in this case the Regent of Klaten as

Regional Head can issue a policy for the benefit of regional development with the aim of increasing resources. Regional Original Income (PAD), one of which is by implementing Regional Regulation Number 12 of 1991. However, its implementation often experiences obstacles such as provisions regarding the amount of third party contributions to the region on the basis of a mutual agreement which must obtain prior approval from the Regional People's Representative Council and can only be implemented after obtaining approval from the Governor of the Head of the Level I Region of Central Java. Because third party donations are voluntary, not like levies or taxes that use certain criteria and standardization.

As for factors relating to networks of political, economic and social power that can directly or indirectly influence the behavior of all parties involved in the implementation of Klaten Regency Regional Regulation Number 12 of 1991, this can be known through policies or discretionary actions taken by officials. Regional Government, namely regarding the behavior of administrative bodies, as well as towards Third Parties, the existence of these influencing factors, determines the rise and fall of the number of Third Parties, both individuals and civil legal entities, who are willing to contribute and this means that it influences the size of donations that can be set aside and deposited into the Treasury. Area. Rumors that occur in society with the spread of Corruption cases in Indonesia, this also greatly affects the value of public trust in donating to the Region, there are concerns that donations paid are not for the benefit of Regional development but are used for the personal interests of individual Regional Government officials, namely regarding the behavior of administrative bodies which tends to be corrupt. Therefore, it is necessary to have an open management system of transparency in regional financial management, so that the public knows that the allocation of funds from third party donations is truly for regional development. This is in accordance with the provisions for managing regional finances economically, efficiently and effectively, taking into account principles.

The Three Main Pillars are Transparency, Accountability and Participation

The form of assistance from third parties as stated in Article 5 of the Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region, whether in the form of a sum of money or equivalent to money, is determined voluntarily by the third party and/or upon based on a joint agreement with the Regional Government of Klaten Regency, which is fully deposited into the Regional Treasury. The next step is to calculate the amount of assistance which must be included in the list of Realized Regional Revenue Receipts, in the Other Legitimate Regional Original Income group, the category of Other Revenues originating from third party Contributions. Meanwhile, donations in the form of goods, both movable and immovable, which have previously been burdened with obligations to the State and Region by being transferred as this donation, do not cancel these obligations. This provision is also felt to be burdensome for third parties who have donated but are still burdened with obligations, for example continue to pay taxes on land that has been granted for the benefit of regional development. In accordance with the provisions of Article 5 paragraph (1) Work Units within the Regional Government or now better known as Regional Work Units (SKPD) are appointed by the Regent who can organize the reception of donations from third parties given to the Region as intended in Article 2 of the Klaten Regency Regional Regulation Number 12 of 1991. Based on the results of interviews and secondary data processing it can be stated that those who carry out the tasks in Acceptance of third party donations to the region is as follows:

Tabel 1
Daftar Satuan Kerja Perangkat Daerah yang bertugas menerima Sumbangan Pihak Ketiga kepada Daerah

| Nomor | Nama SKPD |
|-------|--|
| 1 | Dinas Pendapatan, Pengelolaan Keuangan dan Aset Daerah |
| 2 | Dinas Kesehatan |
| 3 | Dinas Pertanian |
| 4. | Bagian Perekonomian |

In implementing the implementation of accepting donations from third parties, both individuals and civil legal entities, to each region, work units within the Regional Government or better known as Regional Work Units (SKPD) appointed by the Regent coordinate with each other in determining the target amount of donations. which is outlined in the Regional Work Unit Work Plan and Budget (RKA-SKPD) Regional Revenue and Expenditure Budget. Based on data from research on the Work Plan and Budget of the Klaten Regency Regional Work Unit (RKA-SKPD) for the last five years, namely from 2007 to 2011, of the four work units or Regional Work Units (SKPD), only two are actively targeting and carry out the acceptance of third party donations, namely the Revenue Service, Regional Financial and Asset Management, and the Economic Section. Meanwhile, the Health Service, which is expected to be able to accept donations from third parties originating from Partners' donations, has never received them, nor is the Agriculture Service expected to be able to accept donations from third parties originating from Huller's business donations. Sapi Kereman has never received donations. In the last five year period, the Realization of Regional Revenue Receipts for Fiscal Year 2007 to 2011, it can be mentioned about third parties who contributed to the regional government of Klaten Regency compared to third parties. who are expected to make contributions to the Klaten district regional government as follows:

Table 2.

Daftar Pihak Ketiga yang Memberikan Sumbangan kepada Pemerintah Daerah Kabupaten Klaten Tahun Anggaran 2007 -2011

| Nomor | Nama Perusahaan | Jenis Usaha |
|-------|-----------------------|---------------------|
| 1. | PT Tirta Investama | Air Kemasan (AQUA) |
| 2. | PDAM Surakarta | Air Minum |
| 3. | PTPN X | Perkebunan Tembakau |
| 4. | PT Sari Husada | Susu SGM |
| 5. | PT Aquafarm Nusantara | Pembibitan Ikan |
| 6. | PT Puspetasari | Aneka Usaha |
| 7. | PT BAT | Tembakau |

Sumber data :Arsip Bagian Perekonomian Pemda Klaten

As a follow-up to the implementation of Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to Regional Governments, based on the research results, the willingness of third parties to make donations to the region is expressed in several ways: Based on the Decree of the Regent of Klaten; With a letter of commitment from a third party to the Regional Government; With a Letter of Joint Agreement between the Klaten Regency Government and Third Parties; and Directly submitted incidentally. Things that become obstacles in the implementation of Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region. In accordance

with the theory of the operation of law in society, it is in line with Robert B Seidman's opinion that the validity and operation of regulations is an actual result published by the legal system (organizational output) in the form of Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region is an effort to realize the legal objectives to be achieved, it does not simply apply in society but must go through an appointed implementing bureaucratic apparatus component by the Regent of Klaten, in order for implementation to be effective, those who work as implementers of the Regional Regulations (laws), must be committed to carrying out their duties as well as possible, as well as the community, in this case third parties, both individuals and civil legal entities, as targets of the regulations.

The factors that hinder the implementation of Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region include the following:

1. There is a lack of socialization regarding the Klaten Regency Regional Regulation Number 12 of 1991 to third parties who are targeted to be able to contribute to the Region, and it is seen by some implementing officials in the Economic Section and the Regional Financial and Asset Management Agency that the Regulation is no longer in accordance with the current era of Regional Autonomy, so that less effective although it can still be forced to be implemented.
2. Because of the four SKPDs, only two agencies, namely the Economic Section and the Klaten Regency Regional Financial and Asset Management Agency, organize the reception of third party donations, so the results are not optimal.
3. The formulation of Article 2, donations other than in the form of money or equivalent to money by a third party do not reduce the obligations of the third party concerned to the Regional Government, such as paying taxes and other obligations in accordance with applicable laws and regulations, this is also burdensome for the third party.
4. The formulation of Articles 3 and 4 for third party contributions must obtain prior approval from the Regional People's Representative Council and can only be implemented after obtaining approval from the Governor of the Level I Region of Central Java. This is not effective in attracting third parties to make donations because it seems complicated and does not comply with the definition of a donation as a sincere, non-binding and voluntary gift.
5. For third parties, whether individuals or civil legal entities, many are not willing to make regular donations unless there is an official commitment in writing, while other third parties who are targeted to be able to make donations to the Regions, most only make incidental donations during the Republic of Indonesia's Independence Day, the Regional Government's Anniversary, when natural disasters occur and so on.

Starting from the factors that hinder the implementation of Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region, a solution is needed as a solution that must be carried out by Regional Officials:

1. Increasing socialization of the need for community participation in regional development by self-help by providing donations to the Region and depositing them into the Regional Treasury.
2. Relevant agencies appointed by the Regent to organize the receipt of third party donations are increased, and are committed to setting targets and making efforts to realize the goal of increasing PAD.

3. Implementing agencies or Regional Work Units tasked with Receiving Third Party Contributions to the Region are active, persuasive, and not tied to the provisions of Articles 2, 3 and 4 as long as Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region has not been amended, added or declared invalid.
4. Using the guidelines of a Memorandum of Agreement, Letter of Commitment, or Regent's Decree as rules for implementing Regional Regulations as an operational basis and written evidence of the existence of a reminder for third parties to routinely be willing to make voluntary contributions to the Region for development purposes.
5. Immediately prepare a proposal for a new Regional Regulation Draft in line with development demands to replace Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region.

CONCLUSION

Implementation of Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region, whether in the form of a sum of money or equivalent to money, some of which are determined voluntarily by third parties and/or on the basis of mutual agreement with the Klaten Regency Regional Government, which is fully deposited into the Regional Treasury. The next step is to calculate the amount of assistance to include it in the list of Realized Regional Revenue Receipts, in the Other Legitimate Regional Original Income group, the category of Other Revenues originating from third party Contributions. Based on data from research on the Work Plan and Budget of the Klaten Regency Regional Work Unit (RKA-SKPD) for the last five years, namely from 2007 to 2011, of the four work units or Regional Work Units (SKPD), only two are actively targeting and carry out acceptance of third party donations, namely the Revenue Service, Regional Financial and Asset Management, and the Economic Division. Receipt of Third Party Contributions to the Region In the last five year period it can be seen regarding the planned targets and the actual receipt of third party donations to the Region, as evidence that the implementation of Klaten Regency Regional Regulation Number 12 of 1991 has been carried out but it is less effective, it has not been able to increase PAD maximally, because Third Party Contributions are only one source of PAD which is included in the Other legitimate PAD post, this achievement can be seen compared to the total PAD in Klaten Regency in 2007-2011. The things that become obstacles in the implementation of Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region, namely the lack of socialization of the Regional Regulation to third parties, only two agencies that organize the reception of donations from third parties, the content of the Regional Regulation is no longer in accordance with developments of the times, constitutional conditions, and the current demands for the implementation of regional autonomy, the formulation of Articles 2, 3 and 4 is troublesome because donations in the form of goods, both movable and immovable, by third parties do not reduce or eliminate the obligations of the third party concerned to Regional Government, such as paying taxes and other obligations in accordance with applicable laws and regulations, is also burdensome for third parties. Making donations must obtain prior approval from the Regional People's Representative Council and can only be carried out after obtaining approval from the Governor of the Level I Region of Central Java. For third parties, whether individuals or civil legal entities, many are not willing to make regular donations unless they have official ties, others make incidental donations during the Republic of Indonesia's Independence Day, the Regional Government's Anniversary, during disasters and so on. Meanwhile, the solution that must be implemented is to increase

socialization, increase the number of Regional Apparatus that organizes the receipt of donations from third parties, guided by a memorandum of mutual agreement, or a third party letter of intent, or a Regent's Decree as written proof of the existence of a reminder for third parties to routinely be willing to make voluntary donations to the Region for development purposes.

Implications: The Klaten Regent's policy as stated in Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region can be implemented only by two Regional Apparatus, namely the Regional Financial and Asset Management Agency and the Economic Section, although there are obstacles, there are still results that have been achieved even though they have not yet been achieved. as expected, it can contribute to increasing PAD. The Klaten Regency Government is making new policies that can increase Regional Original Income so that the goals to be achieved are realized in accordance with the vision and mission of Klaten Regency. Regional Government and Regional Apparatus as elements of Regional Government administration must further increase their commitment and performance in exploring regional potential as an effort to increase Regional Original Income for the benefit of regional development.

Suggestion: Klaten Regency Regional Regulation Number 12 of 1991 concerning Acceptance of Third Party Contributions to the Region, should be immediately replaced with a new Regional Regulation that will be refined, amended or added to suit the demands of current developments, state administration and the implementation of regional autonomy, so that it can improve Locally-generated revenue.

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