

## Keuangan daerah: berdasarkan UU No. 32 tahun 2004 tentang pemerintahan daerah

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### Abstrak

The changing on local budgeting control (APBD) had been already begun by Law No. 25 year 1999 and impacted the most extreme procedure on the process to get legitimating and responsibility that not more to central government, but to local parliament (DPRD). After revision by the newest law No. 32 and 34 year 2004 local budgeting needs province and central government evaluations prior to get approval. The author here does scrutiny that by the newest law has produced positive changing on the local budgeting responsibility. It is shown by report through APBD realizations that might to be audited by Financial Audit Board (BPK) prior to be accountable. Its meaning that from the financial aspects shall not happen local head falls that 's caused by the DPRD repudiation toward budgeting reports. Recently, clear definitions and criteria 's are significant to avoid through earlier experiences that has strengthened by applied national accounting system for local government in consistent.