Analysis of the Housing Benefit Policy for the Chairman and Members of the District Council Sumedang Regency

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Abstract

It is not uncommon for the proposal for the amount of allowance to be given to the District Council, which generates controversy and public disappointment, for example, for housing allowances. Therefore, from the results of the study by conducting normative, policy, and empirical analysis, it is known that the amount of the housing allowance value that currently applies to the Leaders and Members of the Sumedang Regency District Council is appropriate to make adjustments concerning the economic dynamics that have occurred during the last 3 (three) years

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such as inflation rate. The method used to conduct the study used survey methods to explore primary sources and desk studies to examine and analyze secondary sources. From the research results on the adjustment of the value of housing allowances for leaders and members of the Sumedang Regency District Council, it was carried out by taking into account the principles of appropriateness, reasonableness, rationality, and price standards applicable locale. Apart from that, pay attention to the region's financial capacity and do not exceed the amount of the housing allowance for members of the District Council of West Java Province.

Keywords: Policy Analysis, Housing Allowance, District Council.

A. INTRODUCTION

To optimize its performance as an element of the regional government, the District Council (DPRD) is also equipped and facilitated with various rights to balance its obligations. DPRD is one aspect of local government administration, referred to in Article 57 of Law Number 23 of 2014 concerning the Regional Government. In exercising their position as regional representative institutions and administering local governments, DPRD members have several rights: financial and administrative rights. This is regulated in Article 124 paragraph (2), Article 178 paragraph (2), and Article 299 paragraph (2) of Law Number 23 Year 2014 concerning Regional Government. Furthermore, based on Government Regulation Number 18 of 2017, DPRD leaders and members are given income in the form of representation money, family allowance, rice allowance; package money; positional allowance; fittings allowance; and other fittings allowance. DPRD leaders and members also receive an intensive communication allowance and a recess allowance.

Besides, DPRD leaders and members receive welfare allowances, one of which is housing allowances. The housing allowance is currently being interpreted jointly by the regional government and the DPRD to allocate it for house rental and goods and services expenditures, including infrastructure facilities such as electricity supply, telephone provision, water use, maintenance, and official housing equipment. Based on several examples of housing allowance cases for DPRD members in several regions, the DPRD determines the number of housing allowances without considering the principles of propriety, reasonableness, rationality, and not following applicable local standards. The principle of compliance, which means that the amount of housing allowance must meet the needs of DPRD members to get adequate housing to support their performance. The principle of fairness means that the amount of the housing allowance should not cause controversy in the community because the figure is considered unnatural (too big or too small)—the principle of rationality, which means that the amount of allowance given must be reasonable. The principle of conformity with local standards means that the amount of housing allowance must pay attention to the number of housing costs in the Sumedang Regency.

The current trend in almost all regions in Indonesia, the amount of housing allowances triggers public dissatisfaction, as happened in Mataram, the proposal to increase housing allowances for members of the West Nusa Tenggara DPRD increased by around 200% or from the original 4.5 million to 12 million per month, which was pushed hard by observers. Development, because the proposed increase was considered irrational and insensitive to the community (Tribune, Mataram,

Wednesday, December 7, 2011). In Cirebon, the plan to provide a housing allowance of 9 million per month for each member of the Cirebon Regency DPRD has drawn strong reactions from several circles. These representatives of the people are considered to be more concerned with their interests than the people's interests. Meanwhile, the Cirebon socio-political observer assesses that the plan to increase housing allowance for DPRD members is legitimate. The reason is, no regulations are governing the number of allowances for these people's representatives. However, legislators are expected to pay attention to the condition of the still in trouble (INILAH.COM, Cirebon Monday, December 12, 2011).

In Sidoarjo, the proposal to increase the housing allowance for DPRD from 8 million to 13 million or an increase of 80%, from the results of the evaluation of the Governor of East Java on the RAPBD for housing allowances for the Sidoarjo DPRD housing must be determined by the appraisal team (Assessment Team 39 Journal of Political Science and Local Government, Volume II Edition 1, January -June 2013 independent). (BeritaJatim.com, Wednesday, January 25, 2012).

Housing allowance is a right granted to DPRD members as regulated in PP 18 of 2017 not to cause problems. The number of polemics that arise is precisely at the implementation level, where often the psychological aspects of the community's condition are not considered when determining the housing allowance value.

Concerning the provision of houses for leadership positions or official houses for DPRD members that the Regional Government cannot afford, the regional governments replace them with housing allowances given monthly to the leaders and DPRD. The provision of housing allowances must pay attention to the principles of appropriateness, reasonableness, and rationality and the applicable local price standards, as stated in Article 17 paragraph (1) of Government Regulation number 18 of 2017.

The principle of "decency" is a very important legal principle because legal theory and practice formulating acts against the law by the authorities are actions that are contrary to law and/or etiquette. The focus of appropriateness in the field of government is known as the general principles of proper government. Initially, these principles developed in doctrine and jurisprudence (judge decisions), but at this time, it has become positive law because some of these principles are contained in Law No. 28 of 1999 concerning State Administrators who are Clean and Free from

Corruption, Collusion, and Nepotism. The principle of fairness and the direction of rationality are related to moral aspects, while local price standards are related to economic factors.

The principle of reasonableness in providing housing allowances means that they must consider the physical/construction standards and the location of the proper housing buildings provided for the DPRD Leaders / Members. The amount of allowance given should not be greater than the generally accepted rental price for the type of house based on the physical/construction standards set. The principle of rationality in the provision of housing allowances means that the amount of the housing allowance given for a service period of sixty months is more efficient and profitable when building a house for DPRD and/or DPRD members' leadership.

B. METHOD

This study's study method is a combined method consisting of 2 (two) methods, namely: Survey Method, this method is used to obtain primary data related to housing allowances for leaders and members of the Sumedang Regency DPRD, which has been implemented so far. The preliminary data collected is regarding the amount, calculation method, the response of the DPRD Leadership and Members to the amount of the existing housing allowance, the Sumedang Regency community's reaction, and the restrictions referred to in the scope of the study.

The technique used is to use a questionnaire distributed to selected respondents based on a purposive sampling frame. Structured interviews were also prepared and carried out by enumerators to deepen the questionnaire (Leksono, 2013).

Furthermore, the desk study method is also used; in this method, the data mainly used are secondary data sourced from various policy instruments, literature, and data related to the object of study, namely housing allowances for leaders and members of the Sumedang Regency DPRD. To enrich the analysis, data were also collected on housing allowance policy options for DPRD Leaders and Members in other cities/districts, as learning material in formulating housing allowance policy recommendations for the Leaders and Members of the Sumedang Regency DPRD.

The results of the analysis of various secondary data will result in the identification of problems (mapping) about the impact of these policies in providing housing allowances for DPRD Leaders

and Members in the Sumedang Regency, including the obstacles that arise in the field in their implementation. The identification of these matters will then be clarified and verified to related parties (stakeholders) in housing allowances, both from the DPRD, local government, and the community. The technique used is through a focus group discussion (FGD) to verify the results of the analysis and accommodate new inputs that have not been obtained through secondary data analysis.

The results of secondary data analysis and FGD are then processed to produce recommendations for policy directions for providing housing allowances for DPRD Leaders and Members in Sumedang Regency.

C. RESULT AND DISCUSSION

Allowances to the Chairman and Members of Parliament is one of the products of public policies (Ali & Alam, 2012). In simple terms, we can state that public policy is an act done or not done by the governments of both the institution or government body devoted to the public interest or the public to use the programs or forms of the efforts of other (Solachuddin, 2013; Dwiyanto, 2004; Grindle, 2017; Nawawi, 2009).

Thomas R Dye defines public policy as "is whatever government chooses to do or not to do" (whatever the government chooses to do or not to do) (Dye, 1992). WI Jenkins argues that public policy is a decision; he defines public policy as a series of interrelated decisions taken by a political actor or a group of actors, concerning the goals that have been chosen and how to achieve them in a situation. Principally, these decisions are still within the limits of the actor (Solichin, 2014).

From the understanding described by WI Jenkins above, we can find that in addition to containing elements of purpose, decisions or policies proposed by actors, in this case, have a certain scope or in certain situations, and certain problems (Heidenheimer et al., 1990). This can also be seen in the opinion of other experts, namely Steven A. Peterson, who defines public policy as government action or action in overcoming a problem (Nugroho, 2006).

The objective element of a policy is important in the system, as Hogerwerf (1983) stated that public policy attempts to achieve certain goals. As the definition of the public policy said, in this

concept, there is an element of purpose in it, which is, of course, to get the common good and the welfare of the community (Makmur & Thaiher, 2016).

The statement of the will expressed based on regulation through policies carried out by the government is certainly different from non-government actors. The government can do something because of the power it has in a region or within the scope of the State (Applebey, 1945). The government in the administration of government must, of course, be oriented to the interests of the community, and therefore in implementing policies, it must be goal-oriented. Hogewerf (1983) asserts that in general, policy objectives are to (Ali & Alam, 2012):

- 1. Maintaining public order (State as a stabilizer)
- 2. Smooth out community development in various ways (State as coordinator)
- 3. Designate and divide various materials (State as an allocation divider)

From the description put forward by Hogwerf above, it is clear that every goal of making public policy must be pro-people or for the public interest (Ramdhani & Ramdhani, 2017). After there is a clear objective in the policy, it is hoped that the implementation will also be in line with what is desired to have the expected impact (Sugandy, 2011).

As a public policy, providing allowances for DPRD members certainly has a goal to be achieved. Law Number 23 of 2014 concerning Regional Government has confirmed that the implementation of regional government is carried out by the DPRD and the local head who has the position of an element of regional government administration which is given the mandate by the people to carry out government affairs that are delegated to the regions. As one of the features in administering regional governance, DPRD is expected to bring democratic values and fight for the people and areas (Holidin et al., 2015).

The benchmarks for the success of the DPRD in carrying out the mandate of the people are inseparable from the human resources, integrity, and credibility of the DPRD leaders and members. There should be coordination between the parliament and the local government to create a good relationship, harmonious, and not dominate one each other to support this. Increased institutional cooperation is carried out through a balance between managing political dynamics on the one hand and maintaining the stability of regional government on the other so that the balance pattern of local government management that is carried out can provide significant benefits for improving the welfare of the people in the area (Ismiyanto, 2016).

For the balance pattern of regional government management to work, adequate welfare needs to be supported. Therefore, the government issued a policy product in Government Regulation Number 18 of 2017 concerning the Financial and Administrative Rights of Leaders and Members of the Regional People's Representative Council. The objectives to be achieved with this policy are, in addition to increasing the roles and responsibilities of regional people's representative institutions in developing democratic life, ensuring the representation of the people and regions in carrying out the functions, duties, and powers of the institution, creating a balance mechanism between DPRD and the Government. Areas, as well as improving the quality, productivity, and performance of the DPRD, and achieving justice and prosperity.

The amount of housing allowance for the leadership and members of the Sumedang Regency DPRD currently in effect refers to the Sumedang Regent Regulation Number 72 of 2017 concerning the Implementation Regulation of Regional Regulation Number 5 of 2017 concerning Financial and Administrative Rights of Leaders and Members of the Regional People's Representative Council.

The housing allowances are stipulated in the regent regulations follows:

- a. the chairman of DPRD, amounting to Rp. 10,000,000.00 (ten million rupiahs);
- b. Deputy Chairman of DPRD, amounting to Rp9,500,000.00 (nine million five hundred thousand rupiahs);
- c. DPRD members, amounting to Rp. 8,700,000.00 (eight million seven hundred thousand rupiahs).

The amount of housing allowance for DPRD Leaders and Members mentioned above, if it is placed in the current 2020 conditions, adjustments must be made in connection with the economic dynamics that have occurred during the last 3 (three) years as the inflation rate. Furthermore, to make the calculation of the housing allowance for the Leadership and Members of the Sumedang Regency DPRD more sustainable, it is necessary to pay attention to the estimated trend of the inflation rate until the end of the term of office/periodization of the Sumedang Regency DPRD, namely 2024.

In addition to calculating the housing allowance, there are several components to consider in this study, such as Standardization of Local Government Work Facilities and Infrastructure based on the provisions of the Minister of Home Affairs Regulation Number 7 of 2006 as amended by the

Minister of Home Affairs Regulation Number 11 of 2011 concerning Amendments to Regulations Minister of Home Affairs Number 7 of 2006 concerning Standardization of Regional Government Work Facilities and Infrastructure; The building and land lease calculation formula is as stipulated in attachment IIA of the Minister of Finance Regulation Number 96 / PMK.06 / 2007 concerning Procedures for Implementing the Use, Utilization, Abolition and Transfer of State Property.

For land and building prices, the results of an academic study of Housing Allowances for Leaders and Members of the Sumedang Regency DPRD in 2016 conducted by the Research Center for Policy and Resource Innovation, Padjadjaran University showed that the price of ripe environmental land in the South Sumedang District area reached an average of Rp. 3,000,000 (three million rupiahs) while the market price for buildings ranges from Rp. 3,500,000 (three million five hundred thousand rupiahs) to Rp. 8,000,000 (eight million rupiahs) depending on the quality of construction built by the property entrepreneur. The price of the study result above, of course, is not relevant to be used as a price benchmark in this study. Given the inflation that has occurred from 2017 to 2020 and anticipated inflation projections until the end of the term of office/membership period of the Sumedang Regency DPRD until 2024.

Table 1. Inflation and Inflation Projections in Sumedang Regency

Description	2017	2018	2019	2020	2021	2022	2023	2024
Inflation	3.69	3.10	3.19	-	-	-	-	-
Inflation Projections	-	-	-	2.87	2.67	2.48	2.30	2.14

From the inflation table and inflation projection for Sumedang Regency above, the inflation rate is 22.44 percent. After obtaining the inflation value, the study team then entered the land price data in Sumedang Regency, as shown in the table below:

Table 2. Land Prices in Sumedang Regency after Inflation

Category	Land Prices 2016	Rate of Increase (Multiplied by	Prices After
		22.44% Inflation)	Inflation
Under	3,000,000	672,000	3,672,000
Intermediate	3,500,000	784,000	4,284,000
High	4,000,000	896,000	4,896,000

Furthermore, the review team entered the building price data in Sumedang Regency as follows:

 Category
 Building Prices 2016
 Rate of Increase (Multiplied by 22.44% Inflation)
 Prices After Inflation

 Under
 3,500,000
 770,000
 4,270,000

 Intermediate
 6,250,000
 1,375,000
 7,625,000

1,650,000

Table 3. Land Prices in Sumedang Regency after Inflation

Based on the standard land and building price data above, the calculation is carried out based on the calculation formulation of building and land leases *(Sbt)* as stipulated in attachment IIA of the Minister of Finance Regulation Number 96 / PMK.06 / 2007 concerning Procedures for Implementing the Use, Utilization, Abolition and Transfer of State Property as follows:

Stb =
$$(3,33\% \times Lt \times Land value) + (6.64\% \times Lb \times Hs \times Nsb)$$

Information:

High

- 1. Lb = Building floor area (M2)
 - a. Hs = standard building unit price in new condition (Rp / M2)
 - b. Nsb = building value (%)
 - c. Depreciation for permanent buildings = 2% / year

7,500,000

- d. Depreciation for semi-permanent buildings = 4% / year
- e. Depreciation for emergency buildings = 10% / year
- f. shrinkage maximum 80%
- 2. The building area is calculated based on the building's floor area according to the drawing in square meters.
- 3. Building unit price
 - a. Building unit price per M2 according to classification/type is in new condition based on the local regency/city government's decision in the year concerned.
 - b. The highest average unit price per M2 of multistory buildings is for State Buildings.

11,895,000

Then the calculation results are obtained as outlined in the table below:

Table 4. Calculation of the Housing Allowance Leaders and Members of the Sumedang Regency

DPRD (Lower limit)

Lower Limit						
Calculation	Chairman	of the DPR	DPRD Representative		DPRD members	
Variable	Soil	Building	Soil	Building	Soil	Building
Adjustment Factor (3.33%)	0.033	0.066	0.033	0.066	0.033	0.066
Land / Building Area	750	300	500	250	350	150
Value of Land / Building Prices	3,672,000	4,270,000	3,672,000	4,270,000	3,672,000	4,270,000
Residual Value of Buildings (85%)		0.85		0.85		0.85
	90,882,000	72,299,640	60,588,000	60,249,700	42,411,600	36,149,820
Annual Value		163,181,640		120,837,700		78,561,420
Rent Per Month		13,598,470		10,069,808		6,546,785

Table 5. Calculation of the Housing Allowance Leaders and Members of the Sumedang Regency

DPRD (Intermediate Limit)

Middle Boundary Calculation	Chairman of the DPR		DPRD Representative		DPRD members	
Variable	Soil	Building	Soil	Building	Soil	Building
Adjustment Factor (3.33%)	0.033	0.066	0.033	0.066	0.033	0.066
Land / Building Area	750	300	500	250	350	150
Value of Land / Building Prices	4,284,000	7,625,000	4,284,000	6,250,000	4,284,000	7,625,000
Residual Value of Buildings (85%)		0.85		0.85		0.85
	106,029,000	129,106,500	70,686,000	88,187,500	49,480,200	64,553,250
Annual Value		235,135,500		158,873,500		114,033,450
Rent Per Month		19,594,625		13,239,458		9,502,788

Table 6 Calculation of the Housing Allowance Leaders and Members of the Sumedang Regency DPRD (Upper limit)

Upper Limit Calculation	Chairman	of the DPR	DPRD Rep	presentative DPRD n		nembers
Variable	Soil	Building	Soil	Building	Soil	Building
Adjustment Factor (3.33%)	0.033	0.066	0.033	0.066	0.033	0.066
Land / Building Area	750	300	500	250	350	150
Value of Land / Building Prices	3,672,000	11,895,000	4,896,000	11,895,000	4,896,000	11,895,000
Residual Value of Buildings (85%)		0.85		0.85		0.85
	90,882,000	201,406,140	80,784,000	167,838,450	56,548,800	100,703,070
Annual Value		292,288,140		248,622,450		157,251,870
Rent Per Month		24,357,345		20,718,538		13,104,323

The recapitulation of the calculation of the lower limit, the middle limit, and the upper limit of the analysis of the allowance for the Leadership and Members of the Sumedang Regency DPRD are as follows:

Table 7. Recapitulation of Housing Allowance Amount Calculation Leaders and Members of the Sumedang Regency DPRD

Category	Chairman of Larliament	Deputy Chairman of the	Member
		DPRD	
Under	13,598,470	10,069,808	6,546,785
Intermediate	19,594,625	13,239,458	9,502,788
On	24,357,345	20,718,538	13,104,323

Facilities do not accompany the allowance, following the provisions of Article 17 paragraph (3) PP 18/2017, which states that the amount of housing allowance paid must be following the standard unit rental price applicable to country house standards DPRD Leaders and Members. Excluding furniture, electricity, water, gas, and telephone purchases.

However, Presidential Regulation (*Perpres*) No. 33/2020 concerning Regional Unit Price Standards regulates Maintenance Cost Units, including the Unit Maintenance Cost for Domestic Buildings or Buildings. Annex II of Perpres 33/2020 stipulates that the building maintenance costs applicable to West Java Province are as follows:

Table 8 Unit Fee for Domestic Building or Building Maintenance

Province	Unit	Multistory building	Non-storey Building
West Java	M ² / Year	IDR 178,000.00	IDR 102,000.00

With the domestic building or building maintenance cost unit mentioned above, the review team tries to include a building maintenance cost component consisting of multistory and non-multilevel building standards as follows:

Table 9 Calculation of Maintenance Costs for Residential Buildings Leaders and Members of the Sumedang Regency DPRD (Multi-storey Building Standard)

Category	Building Area (m2)	Cost (Rp)	total Per year (Rp)	Amount Per Month
Chairman of Parliament	300	178,000	53,400,000	4,450,000
Vice-Chairman	250	178,000	44,500,000	3,708,333
Member	150	178,000	26,700,000	2,225,000

Table 10 Calculation of Maintenance Costs for Residential Buildings Leaders and Members of the Sumedang Regency DPRD (Non-storey Building Standard)

Category	Building Area	Cost	Total	Amount Per
	(m2)	(Rp)	Per Year	Month
			(Rp)	
Chairman of Parliament	300	102,000	30,600,000	2,550,000
Vice-Chairman	250	102,000	25,500,000	2,125,000
Member	150	102,000	15,300,000	1,275,000

The results of the calculation of the building maintenance cost above are then added to the total of the housing allowance; the following figures are obtained:

Table 11. The Amount of Housing Allowance at the Cost of Maintaining a Standard Building

Category	Chairman of Parliament	Deputy Chairman of the DPRD	Member	
	Famament	LIE DEND		
Under	13,598,470	10,069,808	6,546,785	
Building Maintenance	4,450,000	3,708,333	2,225,000	
total	18,048,470	13,778,141	8,771,785	
Intermediate	19,594,625	13,239,458	9,502,788	
Building Maintenance	4,450,000	3,708,333	2,225,000	
total	24,044,625	16,947,791	11,727,788	
On	24,357,345	20,718,538	13,104,323	
Building Maintenance	4,450,000	3,708,333	2,225,000	
Total	28,807,345	24,426,871	15,329,323	

Table 12.. The Amount of Housing Allowance at the Cost of Maintaining a Standard Non-Story
Building

Category	Chairman of	Deputy Chairman	Member
	Parliament	of the DPRD	
Under	13,598,470	10,069,808	6,546,785
Building Maintenance	2,550,000	2,125,000	1,275,000
total	16,148,470	12,194,808	7,821,785
Intermediate	19,594,625	13,239,458	9,502,788
Building Maintenance	2,550,000	2,125,000	1,275,000
total	22,144,625	15,364,458	10,777,788
On	24,357,345	20,718,538	13,104,323
Building Maintenance	2,550,000	2,125,000	1,275,000
total	26,907,345	22,843,538	14,379,323

From the description of the simulation for the calculation of the housing allowance for the leadership and members of the Sumedang Regency DPRD above, several things need to be further elaborated about the results of the study consultations conducted with the Sumedang Regency DPRD Leadership which are basically as follows:

- 1. Whereas the amount of housing allowance for the leadership and members of the existing Sumedang Regency DPRD applies, it is used as the amount of the lower limit;
- 2. The range (Gap) of the amount between the Chairman, Representatives, and Members is not too far away;

Referring to the Sumedang Regent Regulation Number 72 of 2017 concerning the Implementation Regulation of Regional Regulation Number 5 of 2017 concerning Financial and Administrative Rights of the Leaders and Members of the Regional People's Representative Council, the existing housing allowances stipulated in the Regent Regulation are as follows:

- 1. Chairman of DPRD, amounting to Rp. 10,000,000.00 (ten million rupiahs);
- 2. Deputy Chairman of DPRD, amounting to Rp 9,500,000.00 (nine million five hundred thousand rupiahs);
- 3. DPRD members, amounting to Rp. 8,700,000.00 (eight million seven hundred thousand rupiahs).

If linked to the description of the calculation of the housing allowance for the leadership and members of the Sumedang Regency DPRD above, then:

- 1. The calculation close to the existing housing allowance for DPRD members is the lower limit calculation with the maintenance cost for the Standard Multi-storey Building, namely Rp. 8,771,785.
- 2. Neither one comes close to calculating the existing housing allowance for the Chairperson and Deputy Chairperson of the DPRD.

This is due to differences in land area and building area for the Chairman of DPRD, Deputy Chairman of DPRD, and DPRD members as stipulated in the Minister of Home Affairs Regulation Number 7 of 2006 concerning Standardization of Work Facilities and Infrastructure for Regional Government. Where the land area and building area become "multiplier variables." Regardless of the price of land and building prices to be inputted, there must be a significant difference in results because both the land area and the building area between the DPRD Chairperson, Deputy Chairperson of DPRD, and DPRD Members are different following the measurement series.

If the adjustment of allowances directly for the Chairperson of DPRD, Deputy Chairperson of DPRD follows the calculation of the intermediate limit with the cost of maintaining a standard building for a multistory building, the size gap will be very far, where:

- 1. The chairman of the DPRD receives Rp. 24,044,625
- 2. The Deputy Chairperson of the DPRD receives Rp. 16,947,791
- 3. DPRD members receive Rp. 11,727,788

Therefore we, as the review team so that the adjustment of the amount later will not be too far apart (gap) between the Chairperson of the DPRD, the Deputy Chairperson of the DPRD, and the DPRD members, trying to analyze the percentage of the increase in the amount between a minimum of 25% and a maximum of 40% from the lower limit, the middle calculation. And the analysis of the upper limit so that the formulation of the calculated amount is as follows:

Table 13 Amount of Adjustment based on the percentage of increase

Category	Initial Size	Adjustment	Percentage	Magnitude	Information
	(in rupiah)	amount	of Increase	of Increase	
		(in rupiah)		(in rupiah)	
					Calculation of the Middle
DPRD	9 700 000	11 727 700	260/	2 027 700	Limit with the cost of
Members	8,700,000	11,727,788	26%	3,027,788	maintaining the Standard
			Multi-storey Building		
			Calculation of the		
Deputy					Intermediate Limit with
Chairman of	9,500,000	15,364,458	38%	5,864,458	the cost of maintaining
the DPRD					the Standard Non-storey
					Building
					Calculation of Lower Limit
Chairman of	10 000 000	16 140 470	38%	C 140 470	with the cost of
Parliament	10,000,000 16,148,470	10,148,470		6,148,470	maintaining the Standard
				Non-storey Building	

Thus Table 13 above da pat means that the amount of allowances comparison between Elements Chairman (Chairman and Vice-Chairman) with Members is 2: 1.

The stipulation of the regional head regulation regarding the amount of housing allowance must consider the principles of appropriateness, reasonableness and rationality, and suitability as follows:

1. Housing allowances for the Chair, Deputy Chairperson, and Members of the Sumedang Regency DPRD have met the Principle of Appropriateness, which means that the housing allowance must meet the needs of DPRD members to obtain adequate housing to support their performance and deserve housing allowances and facilities. 2. Housing allowances for the Chairperson, Deputy Chairperson, and Members of the Sumedang Regency DPRD have met the principle of fairness, which means that the amount of the housing allowance should not cause controversy in the community because the figure is considered unnatural (too big or too small). This allowance is very reasonable because the Revenue Sumedang Regency has increased from year to year so that housing allowances should be increased. 3. Housing allowances for the Chair, Deputy Chairperson and Members of the Sumedang Regency DPRD have met the Principle of Rationality, which means the number of subsidies given must make sense. To predict and consider the amount of the housing allowance for the next 5 (five) years using the Indonesian inflation trend. 4. Housing allowances for the Chairperson, Deputy Chairperson, and Members of the Sumedang Regency DPRD have met the Principle of Conformity with local standards, which means that the housing allowance must pay attention to the number of housing costs in Sumedang Regency. So that the results of this study are based on the Tax Object Selling Value (NJOP) in the middle and upper housing areas in Sumedang Regency

C. CONCLUSION

From this study, the following conclusions can be drawn: Whereas the amount of the housing allowance value currently applicable to the Leadership and Members of the Sumedang Regency DPRD is very feasible to make adjustments concerning the economic dynamics that have occurred during the last 3 (three) years such as the inflation rate.

Whereas the adjustment of the housing allowance value for the Leadership and Members of the Sumedang Regency DPRD is carried out by taking into account the principles of appropriateness, reasonableness, rationality, and applicable local price standards. Apart from that, pay attention to the region's financial capacity and do not exceed the amount of housing allowance for members of the DPRD of West Java Province.

Based on the above conclusions, this study suggests the following: first, the alternative amount of housing allowance for the Chairperson, Deputy Chairperson, and Members of the Sumedang Regency DPRD, adjusted using the options as has been carried out in the assessment as described

above. Second. that if there is a significant gap between the Chairperson, Deputy Chairperson, and Members of DPRD, this is simply a difference in land area and building area between the Chair, Deputy Chairperson, and DPRD Members as required in the Regulation of the Minister of Home Affairs No.7 / 2006 concerning Standardization of Work Facilities and Infrastructure for Regional Government. Third, that policymakers in Sumedang Regency can take the policy of determining the number of housing allowances themselves to overcome the gap in the number of housing allowances between the Chair, Deputy Chairperson, and Members of the DPRD.

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