



Supervisory Function of the Regional People's Representative Council in Managing the Regional Budget in west Sulawesi Province

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ABSTRACT

The method used in this research is qualitative with the type of qualitative descriptive research method. The population is all employees of the Regional People's Representative Council (DPRD) of West Sulawesi Province as many as 45 people. The sampling technique uses (Purposive sampling) a determination technique with special considerations so that it is feasible to be a sample of 9 people and is determined by researchers. The data is analyzed descriptively qualitatively. Data collection techniques using observation, interviews, and documentation. The results in this study indicate that the oversight function carried out by the Regional People's Representative Council (DPRD) in the Management of the Regional Expenditure Budget (APBD) in West Sulawesi Province in the supervisory planning stage has a supervisory role in the preparation stage of the APBD PERDA which starts from APBD preparation activities, socialization, preparation to the DPRD, discussion, decision making, evaluation and finally the determination of the APBD which will be carried out in one fiscal year. The implementation of supervision carried out by the Regional People's Legislative Council (DPRD) on the absorption of the APBD budget that in effectiveness and efficiency in absorbing the use of the APBD budget has not reached the maximum goal and the measure of success in using the budget has not been maximized because the program for each OPD was previously determined due to trimming and budget cuts every OPD. Evaluation Supervision is carried out both on the administration of government and regarding the use of the Regional Revenue and Expenditure Budget (APBD) by the Audit Board of the Republic of Indonesia (BPK), this institution has the authority to examine the management and accountability of state finances. (DPRD). Financial and Development Supervisory Agency (BPKP).

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1. INTRODUCTION

Legislatif secara umum menjalankan tiga tugas yaitu sebagai berikut yang sering dilakukan oleh legislatif: Fungsi legislatif bertugas memberlakukan undang-undang Undang-Undang. Fungsi anggaran bertugas menyiapkan anggaran. Peran pengawas bertugas memantau kinerja eksekutif. Hal ini tertuang dalam UU No 23 Tahun 2014 tentang Aparatur Sipil yang ada di daerah, yang menyatakan DPR bertugas melaksanakan tanggung jawab undang-undang, moneter, dan administrasi. Selain otoritas daerah, peran DPRD merupakan suatu lembaga yang menentukan jalannya pemerintahan daerah otonom karena merupakan badan yang mewakili rakyat daerah. Members of political parties are elected as members of the DPRD, which functions as the People's Representative Body and is based on the results of general elections. This institution also consists of the DPRD of West Sulawesi Province. Legislative authority, which reports to the provincial government, is second class. Members of the legislature are appointed for five years, which end at the same time by taking the oath of membership. The DPR as the organizer in carrying out the supervisory function is carried out by the DPRD. The implementation of supervision by the DPRD is more focused on strategic policies than on technical

or administrative supervision because it is political supervision. DPRD must be able to build strong legality so that it can become the basis for every policy that will be issued, with the aim of being accountable for each output. The performance of the DPRD as a political oversight body is still questionable, as evidenced by the many facts relating to recent events in the DPRD. A major problem is that many members of the DPRD of West Sulawesi Province have not been able to realize a democratic government. As a result, conflicts of interest still arise more often than usual when monitoring executive performance is carried out. The performance of the DPRD in monitoring the APBD can be carried out properly and correctly. This supervision must be carried out transparently by the DPRD of West Sulawesi Province. Because regional governments are given the authority to regulate various affairs and policies at the regional level and policies at the regional level, the implementation of the oversight function by the DPRD becomes very important. DPRD in essence can carry out a minimum supervisory function if local government policies are implemented according to the specifications. However, if there are many In case of deviations, the implementation of this function must be maximal. All members of the DPRD will be able to effectively oversee the APBD if they assume the role of overseer in accordance with the responsibilities of the DPRD

The formulation of the problem in this study What is the function of DPRD oversight of APBD management in West Sulawesi Province (1), The aim of this research is To find out the supervisory function of the DPRD on the management of the APBD Budget in West Sulawesi Province (2).

2. METHODOLOGY

The method used in this research is qualitative with the type of qualitative descriptive research method. The population is all employees of the Regional People's Representative Council (DPRD) of West Sulawesi Province as many as 45 people. The sampling technique uses (Purposive sampling) a determination technique with special considerations so that it is feasible to be a sample of 9 people and is determined by researchers. The data is analyzed descriptively qualitatively. Data collection techniques using observation, interviews, and documentation.

3. RESULTS AND DISCUSSION

3.1. DPRD Oversight Function on APBD Management

When we talk about control, we mean the process of ensuring that organizational and management objectives are achieved. This has to do with how activities are planned. This knowledge highlights the relationship between supervision and planning. The oversight function in functional management that must be carried out by each head of the respective work unit to ensure that work is carried out by employees in accordance with their main responsibilities. The functions, rights, duties and authorities of the DPRD theoretically can only be exercised effectively by qualified members. In addition to having social and political experience, this individual must know and master the substance of the responsibilities entrusted to him by the legislature. DPRD members have the right to ask questions, request information, voice opinions, and carry out inspections while the DPRD is carrying out its supervisory duties. Based on Law No. 32 of 2004 explains, that the Regional Government and DPRD share responsibility. The executive branch is led by the Regional Government, and the DPRD works on legislation. DPRD is responsible for carrying out these responsibilities in order to ensure its continued existence. The DPRD usually performs the following four basic functions: legislative, budgetary, control, and representative functions, but only three are usually performed at any given time: control, legislation, and budgeting. The DPRD has the right to take the initiative to propose regional regulations in the administration of regional governments, especially at the policy-making level. DPRD must first identify policy issues and what will be on the agenda before making regional regulations.

3.2. Supervision Planning

As we all know, the DPRD, which oversees the stages of public sector (State) planning, has three main responsibilities: budget planning, implementation supervision, and monitoring and evaluation. Because of their interconnected nature, these three functions cannot be separated. For example, related to this study, the DPRD of West Sulawesi Province every budget year is certainly an important part in the approval of environmental government funds. APBD. In order for the budget to take effect immediately, after being approved a Regional Regulation (PERDA) is made. The oversight function becomes very important, both preventively and repressively, to ensure that the budget is implemented according to the rules that have been set to achieve development goals.

However, the supervisory function receives more attention in the context of this research. Of course the existing points are more towards it. The authority of the DPRD to exercise control over the implementation of local government policies and performance, including in terms of public services, is a supervisory function of the DPRD of West Sulawesi Province. The checks and balances function of parliamentary institutions is expected to encourage the executive to improve the quality of public services in regions that are more responsive. The direct supervision model in the form of summons and examination of the intended object is

often used in public service oversight planning by the DPRD of West Sulawesi Province in general. The type of repressive supervision known as the direct control model is simpler to implement and more efficient. In an interview, H. Sudirman who served as the Golkar Fraction/Commission/Economy & Finance II stated that

"In accordance with the regulations governing the financial management of the Regional Revenue and Expenditure Budget (APBD) which refers to Government Regulation Number 12 of 2019 in terms of making a plan it must start from the beginning, namely starting from the community, so before preparing the plan, the parties involved in it, whether the Regional People's Legislative Council (DPRD) or the executive branch out to capture people's aspirations, in absorbing aspirations there are two kinds, namely through Musrebang and Recess. After the aspirations are carried out, the next step is to verify which are in accordance with the authority of the Province and which are not, because the aspirations conveyed by the community are generally in accordance with their needs, they do not know that this is the authority of the district/provincial/central government.

From the statement obtained from the informant's statement that planning for the supervision of the Regional People's Legislative Council (DPRD) must refer to the rules of Government Regulation number 12 of 2019 in terms of making planning it must start from the beginning, namely starting from the community in carrying out supervision cannot be separated from community support in absorbing aspirations carried out by the Regional People's Representative Council (DPRD) of West Sulawesi Province.

This was also conveyed by Mr. H. Muhammad Jayadi, S.ag, SH as the Secretary of Commission II DPRD West Sulawesi Province from the Nasdem/II Fraction/Commission for Economics & Finance in an interview who said that

"In planning oversight, members of the Regional People's Legislative Council (DPRD) have duties and functions in supervising the use of the budget, one of which is in the field of oversight planning and is fermented in one of the regulations called the House Rules and we have a mechanism for planning oversight."

This was also conveyed by Mr. Andi Muhammad Qusyairi as Member of Commission II DPRD West Sulawesi Province from Nasdem/II for Economics & Finance in an interview saying that

DPRD oversees local government planning in accordance with their duties, authorities and rights through hearings, field visits, forming special committees and forming working committees which are regulated in an orderly manner and/or in accordance with statutory regulations.

Planning takes a long time and consumes a lot of energy. After the plan document has been written, it is first included in an internal plenary meeting to obtain limited input from participants. The results of the limited plenary will then be used to refine the draft plan document by including inputs. Once deemed sufficient, the draft document is submitted to a forum called the Regional Development Planning Consultative Forum (MUSRENBANGDA) at the seminar stage, where community members are invited to participate in order to obtain additional input. The implementation plan for all Regional Revenues and Expenditures in the context of implementing Decentralization in a certain fiscal year is the Regional Revenue and Expenditure Budget (APBD). The objective of the Regional Revenue and Expenditure Budget is intended to be achieved by collecting all regional revenues (APBD). Similarly, the amounts and objectives outlined in the APBD are followed for all costs and regional ties that burden the region when implementing decentralization. The Regional People's Representative Council (DPRD) of West Sulawesi Province uses the regional income and expenditure budget (APBN) as the basis for regional financial management as well as the functions of managing, inspecting and supervising regional finances.

3.3. Supervision Implementation

The role of the DPRD in particular fits the definition of supervision. Thus the term "procedure or a series of procedures to monitor, verify and assess how public policy is implemented to ensure that everything is carried out by public institutions is carried out in accordance with the law". to describe the supervision carried out by DPRD members. In this case what is meant by "predetermined rules" are standards and values that have been determined for the implementation of supervision. In interviews with informants delivered by Drs. H. Sudirman as Chairman of Commission II DPRD Prov. West Sulawesi from the Golkar II Fraction/Commission for the Economy & Finance said that

What must be done in the implementation of supervision is first of all to pay attention to the results of verifying proposals from the community through recess, whether there are still problems during recess, what the community needs and then we see what the government can do so that it can be included in the RKA.

When supervision is carried out, it acts as a "binder" for the unit so that it does not move too far, which can harm or even threaten the unit. However, decentralization will be shackled if supervision is applied too tightly. As a result, restrictions must accompany supervision.

In interviews with informants regarding the implementation of supervision submitted by H. Muhammad Jayadi, S.ag, SH as Secretary of Commission II of the Regional People's Representative Council (DPRD) of West Sulawesi Province from the Nasdem Fraction/Commission II for Economic & Financial Sector said that

The first step taken in carrying out supervision is through an institutional coordination meeting chaired directly by the leadership in formulating the work plan of the DPRD. It is this DPRD planning that has been

determined jointly through the Board of Directors meeting and the Deliberative Body to set work agendas and formally hold meetings with the work partners of each commission.

This was also conveyed in an interview with the informant, Mr. Andi Muhammad Qusyairi as Member of Commission II DPRD West Sulawesi Province from the Nasdem/II Fraction/Commission for Economics & Finance said that Supervision is divided into two, the first is pre-implementation, meaning that in development and the budget has been supervised, the second, after implementation, whether the activity is appropriate or not in terms of quality or quantity as well as the implementation process, including the bidding process for an activity in planning related to our duties and functions, there is what is called an akade council for example, the commission will supervise its commission partners, then the budget will also adjust the results whether they are in accordance with the budget or not, so the budget agency has each according to the commission, the commission discusses the items and what plans it wants to discuss if it is proudly provides a budget according to its partners in the commission.

The majority of the implementation of supervision refers to Law no. 32 of 2004 as well as various Government Regulations and Orders made by the Regional People's Representative Council when the system and procedures for supervising the Regional People's Representative Council (DPRD). It can be shown that the exercise of the authority and oversight duties of the DPRD has a clear basis and framework with regard to the presentation of the process and contents of oversight. This was also conveyed by the informant Mr. Ir. H. Hamsah Sunuba, M. Kes as Member of Commission IV DPRD West Sulawesi Province from the Golkar/IV Education Fraction/Commission said that

Supervision is carried out in the early stages of planning or at the start of activities carried out and discussed in each commission with work partners. The current year's stage from January 1 to December 31 is known as the supervision implementation stage. According to the findings of interviews with various informants, meetings with partners, field visits, conducting recesses (clean right aspirations), and holding agenda hearings were all used in the implementation of supervision carried out by the DPRD of West Sulawesi Province at the implementation stage. The trial agenda is carried out using two procedures: Second, if the community notifies in writing to the DPRD of West Sulawesi Province that they are dissatisfied with the services provided by the government. Second, the DPRD of West Sulawesi Province carried out the agenda for this meeting by asking the public to express the concerns they felt they had. The DPRD will then clarify the complaints submitted by the public to the relevant agencies. With the session agenda, it is hoped that the DPRD and the public will be able to communicate effectively and that the DPRD will be able to study public complaints regarding the accurate use of the APBD by the executive program.

4.4. Supervision Evaluation

The DPRD of West Sulawesi Province carries out the evaluation stage as a form of supervision of the programs or activities that have been carried out. If the DPRD discovers that there is an alleged discrepancy in APBD funding at this evaluation stage, the DPRD can take the following actions: Notify the regional head so he can follow up. Form a special committee to collect more precise data. Submit irregularities complaints to the Corruption Eradication Committee, the prosecutor's office, and the police investigation authority. Based on the results of interviews with informants with Drs. H. Sudirman as Chair of Commission II DPRD West Sulawesi Province from the Golkar/II Fraction/Commission for Economics & Finance related to evaluation in supervision.

Evaluations carried out by members of the Regional People's Legislative Council (DPRD) aside from going out into the field to see directly the progress of executive activities, we even hold hearings about activities that have been carried out in the field, whether they have been carried out properly and to what extent they have been realized and evaluate partners' performance work and regional apparatus for programs of activities that have been carried out every quarter.

In the evaluation stage of DPRD members, they often see firsthand whether ongoing activities are in line with what is expected of what is happening in the field. In evaluating the Regional Revenue and Expenditure Budget (APBD), a model is needed that is in accordance with the accountability report to regional heads as presented by informant H. Muhammad Jayadi, S.ag, SH as Secretary of Commission II DPRD West Sulawesi Province from the Nasdem/II Fraction/Commission for Economics & Finance said that there are two models for evaluating this APBD: Evaluate the governor's accountability report, the report contains all Local Government Agencies, how is the realization in that One Year Government financial reports, these financial reports, of course, we assess how the financial balance is, what the output and outcome are.

These two documents are very important as material for our evaluation because we will also synchronize with conditions in the field. to Law Enforcement Officials for follow-up. In the evaluation stage the West Sulawesi Provincial DPRD will often question discussing projects and activities that can be carried out and which cannot be carried out, as well as about the challenges and deficiencies that were revealed during program implementation. The Nasdem/II Fraction/Commission for the Economy & Finance Sector said that.

Evaluation by DPRD members regarding budget management and executive/OPD work programs by holding commission meetings with work partners regarding budget absorption and how far each executive has

achieved realization.

Carry out a working visit by directly observing the work programs of the Regional Government, if there are reports or complaints from the public, as a member of the DPRD, they will hold a commission meeting and invite the work partners and question what obstacles are encountered so that the program cannot run as expected.

With the evaluation meeting held by the DPRD on the use of the budget conveyed by Mr. Muh. Hatta Kaenang, SH as Deputy Chairman of Commission IV DPRD West Sulawesi Province from the Nasdem/ IV Education Fraction/Commission that.

In the evaluation stage of the Regional Expenditure Development Budget (APBD), we call for evaluation meetings during the first, second and final quarters, that is a measure that the budget planning process has been running, when the second quarter is not running then as a member of the DPRD has the right to question the Executive/ OPD, what are the problems or obstacles that prevent the program from running

The budget oversight evaluation process involves correcting past and potential deviations in the future. An important preventive measure against inconsistencies in the use of Regional Revenue and Expenditure Budget Development is proper monitoring evaluation.

In the process of discussing and monitoring and evaluating the supervision of the implementation of the Regional Revenue and Expenditure Budget (APBD) and the preparation of the Regional Revenue and Expenditure Budget (APBD) both at the institutional and commission levels when one of the Executives was absent in the discussion process and a member of the Regional People's Representative Council (DPR) DPRD really needs its presence, what form of communication so that the discussion in question can proceed according to the rules, according to Mr. Muh. Yasir Fattah, SE. M.Si as the Head of the Facility of Budgeting & Oversight of the Facilitation of Budgeting and Oversight that.

In dealing with this problem, there are several ways we can deal with it, meaning that we start first from the invitation that our plan (schedule) is for a meeting with the OPD with these matters, the hour, the place has been arranged by the team as for the OPD obstacles that cannot come when the council members If we need it, we communicate it directly by calling or we use zoom. Meanwhile, the OPD is located wherever we can carry out the zoom, asking directly between the needs of the council and the OPD, the facilities we have prepared. In essence, the discussion process, which is in accordance with the working schedule of the DPRD and the executive, is running according to the mechanisms and provisions that are already in effect.

In the form of evaluation and supervision there are members who are unable or unable to attend the discussion of the Regional Budget (APBD) which needs to be carried out by the Regional People's Representative Council (DPRD) members of the council need us to communicate directly by calling or we use zoom, while the OPD is located wherever we can zoom in and ask questions directly about the needs of the council and the OPD, the facilities we have prepared. In essence, the discussion process that is in accordance with the working schedule of the DPRD and the executive is running according to the mechanism, DPRD supervision must also be carried out on regional institutions and the implementation of various other activities at the regional level, especially if they are related to the implementation of laws and regulations. -other legislation, including utilization of state financial resources. As for what is included in this category is supervision of the implementation of the decisions of the Regional Head and the implementation of the Regional Revenue and Expenditure Budget (APBD).

4. CONCLUSION

Can draw conclusions and make recommendations based on the research findings mentioned above, including:

Planning for supervision of the regional budget preparation stage which includes the activities of preparing the APBD, outreach, drawing up the DPRD, deliberating, making decisions, evaluating, and finally determining the APBD to be implemented in one fiscal year.

Implementation of program oversight for each OPD previously determined because of budget cuts and deductions for each OPD means monitoring the absorption of the effectiveness and efficiency of the APBD budget in absorbing the use of the APBD budget has not yet reached its maximum goals and the measure of success in using the budget has not been maximized. Evaluation of BPK budget oversight, the entity that has the authority to examine state financial and management responsibilities, evaluates budget monitoring carried out both on the use of APBD and government administration. The DPRD and BPK will both receive the regional BPK audit results.

5. RECOMMENDATION

DPRD budget oversight planning is allowed to exercise its rights in a way that ensures the budget is used in accordance with decisions taken during the APBD debate.

Implementation of DPRD budget supervision needs to create supervision guidelines for the implementation of the APBD to ensure the achievement of the objectives stated in regional regulations regarding the APBD. This is done in order to carry out the DPRD's supervisory duties regarding the APBD.

This direction will determine the format, working methods and evaluation criteria for monitoring the implementation of the APBD. This regulation must be in line with the strategic vision for regional development as outlined in the strategic plan and regional development program of West Sulawesi Province.

Evaluation of budget monitoring The aim of the DPRD's review of budget monitoring is to ensure that local governments implement programs in accordance with a set of rules and regulations outlined by the relevant laws and regulations.

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