The Role of DPRD in Establishing APBD Regulations in Boalemo District

Ibrahim Pakaya, Lisda Van Gobel, Tety Thalib
Universitas Bina Taruna Gorontalo

Email: ibrahimpakaya75@gmail.com, lisdavangobel69@gmail.com, tetythalib72@gmail.com


ABSTRACT

This study aims to determine the role of the Regional People's Legislative Council (DPRD) in establishing the Regional Revenue and Expenditure Budget (APBD) regulations in Boalemo Regency. The research method used is qualitative with descriptive research type. The results of the study show that the DPRD representatives have not been effective in establishing APBD regulations. This is evidenced by the discussion aspect which has not gone well, due to the lack of participation of DPRD members and the community in the formulation of regulations; then the aspect of finalization that is not optimal due to the inconsistency of the determination of the draft APBD; as well as aspects of internal and external supervision that have been carried out properly, but the absorption capacity of the Regional Apparatus Organization (OPD) has not been maximized.

Keywords: Role, DPRD, APBD.

INTRODUCTION

The regional government system during this reform era adheres to three principles of governance, namely the principle of concentration, the principle of decentralization and the principle of co-administration with the principle of real and responsible autonomy which contains expectations for synergy between the legislature and the executive and public participation in the process of administering regional government. One of the duties and functions of the legislature which is the representative of the regional people is to make laws or regional regulations that will be applied to the people. Changes to parliament may be a political tradition towards democracy because modern state constitutions establish legislative organs that must be implemented by courts or organs of government. As a democratic country, the existence of the Regional People's Legislative Assembly or legislative body is a must as a representation of the role of local communities (Wasistono, 2003).

Law Number 32 of 2004 concerning Regional Government, concerning Regional Government Article 1 paragraph 2 states that regional government is the implementation of government affairs by the regional government and the Regional People's Representative Council according to the principle of autonomy and co-administration with the principle of broadest autonomy in the system and principles The Unitary State of the Republic of Indonesia as referred to. Article 336 of Law 17 of 2014 concerning the MPR, DPR and DPRD stipulates that the duties and powers of the regency/city DPRD are to discuss and give approval to the draft regional regulation regarding the district/city APBD submitted by the Regent/Mayor. One of these tasks is very important which is mandated in DPRD. The task of approving or determining the budget aims to ensure that APBD allocations are distributed effectively. The role of determination in government is very necessary because with careful planning at the beginning an effort will be created to ensure harmony.

The Journal of Inventions Pedagogical and Practices: GO’ADRI
in the implementation of government tasks between the centre and the regions as well as to guarantee an efficient and effective government.

Budget management, on average, almost 70% is still used for operational needs of the Regional Government so that people in the regions receive less than optimal benefits from the Regional Revenue and Expenditure Budget (APBD) because they only enjoy around 30% with the following details: Personnel spending is still high, namely 36%. The use of goods and services spending and official travel is still high at 13.4%. Office services spending is still high at 17.5%. The regional government is still not focused on determining priority programs, so it is suspected that the quality of each program is less than optimal. The APBD managed by Boalemo Regency in 2021 is as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Income</td>
<td>Rp. 835,754,869,746,-</td>
</tr>
<tr>
<td>b. Regional expenditure</td>
<td>Rp. 843,985,669,746,-</td>
</tr>
<tr>
<td>Surplus/(deficit)</td>
<td>Rp. (8,230,800,000,)</td>
</tr>
<tr>
<td>c. Regional financing</td>
<td></td>
</tr>
<tr>
<td>- Financing Acceptance</td>
<td>Rp. 10,230,800,000,-</td>
</tr>
<tr>
<td>Remaining over the calculation of the previous year's budget</td>
<td>Rp. 10,230,800,000,-</td>
</tr>
<tr>
<td>Financing expenditure</td>
<td>Rp. 2,000,000,000,-</td>
</tr>
<tr>
<td>Net Financing</td>
<td>Rp. 8,230,800,000,-</td>
</tr>
<tr>
<td>Remaining over budget year budget regarding:</td>
<td>Rp. 0,</td>
</tr>
</tbody>
</table>

From the table above it can be seen that the regional income is planned to be Rp. 835,754,869,749, - originating from regional original income (PAD), transfer income and other legal regional income. Meanwhile, regional expenditures, which consist of operational expenditures, capital expenditures, unexpected expenditures and transfer expenditures, amount to Rp. 843,985,669,746. So that between regional income and expenditure there is a budget deficit of Rp. 8,230,800,000. However, the regions still have surplus from the previous year's budget calculation, namely Rp. 10,230,800,000. After deducting financing expenses of Rp. 2,000,000,000. So there is still a positive difference of Rp. 8,230,800,000. This difference is used to cover the budget deficit in 2021. So that the remaining excess financing in the current year will be zero.

One of the roles of the DPRD as the legislator of regional regulations is very important, which provides an opportunity for the DPRD to be more active and creative in addressing various obstacles to the implementation of regional regulations. Through the establishment of the executive board as the executor of the policy, various deviations and abuses will be avoided. From these results, corrective actions will be taken to improve the implementation of the policy. In order to avoid various administrative errors in the governance of the regional government bureaucracy without them realizing it can lead to allegations of corruption for public officials who handle public affairs, the establishment of the DPRD will be able to provide sufficiently effective protection for the executive in carrying out the governance of the government bureaucracy as a whole optimal.

However, according to the results of the researchers' initial observations that when the discussion on determining the regional budget was carried out, some participants or members of the budget agency did not attend the activity. So that during the discussion there was not enough input or objections to increase the effectiveness of the use of the budget in regional development. The discussion stage is the stage of determining the effectiveness of the budget that will be allocated
according to the needs of the community in each government agency. The allocation of the draft budget that is often proposed by the agency during a discussion meeting, the nominal that is included in an activity is greater than the work to be carried out. This can be seen from the planned maintenance costs for office facilities, which should only require Rp. 50 million but it was allocated in excess of the amount that should have been.

In addition, there are problems that occur at the finalization stage. Problems found in the finalization stage of the draft regional government expenditure budget are still found in additional programs. Which means that at the discussion stage the program was not included in the draft but at the time of finalization there was a stealth program, for example spending on infrastructure improvements. And there is also budget swelling that is not in accordance with the initial agreement, such as spending on official travel. Shopping for official travel is the easiest to budget.

The monitoring of program implementation in the field is still not optimal. In practice, the programs implemented are not in accordance with the amount of the budget that has been set. Fraud as often happens in the field. Especially on infrastructure projects. The quality of the agreed goods does not match the quality of the goods used. This is done in order to get a lot of profit on the project being run.

Based on the problems in the background above, the researcher is interested in conducting research with the title "The Role of the Regional People's Representative Council (DPRD) in Determining APBD Regulations in Boalemo Regency".

LITERATURE REVIEWS

Public Administration Concept

In simple terms, public administration is the study of how to manage a public organization. Although they are both study organizations, public administration is different from management science: if management examines the management of private organizations, then public administration examines public/government organizations, such as departments and offices, from the district level to the provincial level center.

According to Pasolong (2019) public administration is cooperation carried out by a group of people or institutions in carrying out government tasks in meeting public needs efficiently and effectively. From this understanding, Public Administration or State Administration is a social science discussion that studies the three important elements of state life which include legislative, judicial and executive institutions as well as all matters related to the public which include public policy, public management, development administration , state goals and ethics that govern state administrators.

Public Policy Concept

According to Dye (in Ayuningtyas, 2014) who said that public policy is whatever the government chooses to do or not do (whatever governments choose to do or not to do). Meanwhile, according to Crinson (in Ayuningtyas, 2014: 8) states that policy is a concept, not a specific or concrete phenomenon, so that its definition will face many obstacles or in other words it is not easy. Furthermore, according to Fredrich (in Agustino, 2017) policy is a series of actions or activities proposed by a person, group, or government in a certain environment where there are obstacles (difficulties) and possibilities (opportunities) where the policy is proposed so that useful in overcoming it to achieve the intended goals. Meanwhile, Anderson (in Agustino 2017) defines public policy as a series of activities that have specific objectives that are followed and carried out by an actor or group of actors related to a problem or something of concern.

Based on the opinions of various experts, it can be concluded that public policy is a series of actions that are carried out or not carried out by the government that are oriented towards certain goals in order to solve public problems or in the public interest. Policies to do something are usually contained in provisions or laws and regulations made by the government so that they are binding and coercive.
Management Concept
Stoner (Kiwang et al., 2015) states that management is “the process of planning, organizing and using other organizational resources in order to achieve set organizational goals. Meanwhile, according to Terry, management is "management is a distinctive process consisting of planning, organizing, actuating and controlling actions carried out to determine and achieve predetermined goals through the use of human resources and other sources". Stoner in his introductory book on management (Amirullah, 2015: 4) states that management is "the process of planning, organizing and using other organizational resources in order to achieve organizational goals that have been set. Based on a number of explanations from experts regarding the definition of management above, the researcher concludes that management is a series of activities carried out effectively and efficiently which includes planning, organizing, leadership, and controlling activities within the scope of the organization in order to achieve the desired goals.

Regional Revenue and Expenditure Budget (APBD)
The Regional Revenue and Expenditure Budget (APBD) is the annual financial plan of local governments in Indonesia which is approved by the Regional People's Representative Council. APBD is stipulated by Regional Regulation. The APBD budget year covers a period of one year, starting from January 1 to December 31. The APBD consists of the Revenue Budget, (Regional Own Revenue (PAD), which includes Regional Taxes, Regional Levies, Regional Wealth Management Results, and other Revenues), Balancing Funds Part, which includes Revenue Sharing Funds, General Allocation Funds (DAU), and Special Allocation Funds and other legitimate incomes such as Grants, Emergency Funds, Tax Revenue Sharing Funds from other Provinces and Regional Governments, Adjustment Funds and Special Autonomy, Financial Assistance from Provinces or Other Regional Governments and Other Income.

In the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management, it states that the APBD has several functions, including the following:

a. Authorization Function - The regional budget is the basis for implementing regional revenues and expenditures in the year concerned
b. Planning Function - The regional budget becomes a guideline for management in planning an activity in the year concerned.

b. Oversight Function - The regional budget becomes a guideline to be able to assess whether the activities or activities of implementing the regional government are in accordance with the stipulated provisions
c. Allocation Function - The regional budget must be directed to be able to create jobs or also reduce unemployment and waste of resources, and also increase the efficiency & effectiveness of the economy.
d. Distribution Function - The regional budget must pay attention to a sense of fairness and decency.
e. Stabilization Function - The regional budget is a tool to be able to maintain and strive for a regional economic fundamental balance.

METHOD
According to Sugiyono (2018), the research method is basically a scientific way to obtain data with specific purposes and uses. Based on this, there are four keywords that need attention, namely, the scientific method, data, purpose, and usability. Based on the description above, it can be stated that the research method can be interpreted as a scientific way to obtain valid data with the aim of finding, proving and developing a certain knowledge. And in this study using qualitative methods, which in this research is descriptive, namely research conducted to determine the value of independent variables, either one independent variable or more (independent) without making comparisons or connecting between one variable and another variable, in other words this research called qualitative research because it is research that does not carry out mathematical calculations or calculations of numbers.
RESULTS AND DISCUSSION

Results
The results of this study will be presented based on the research focus and sub-focus, namely: the role of the DPRD in establishing APBD regulations in Boalemo Regency, the research results can be described as follows:

1. APBD Discussion Stage
The discussion of the Perda APBD by the Regional People's Legislative Council (DPRD) of Boalemo Regency is a series of budget preparation processes that will be projected in the next one year. In this stage, the budget sourced from regional income must be adjusted to the regional expenditure budget, so that financial stability can be realized and can support the regional development process. From the overall results of the interviews obtained, there are several conclusions from the results of the interviews, as follows:

a) The discussion stage of the APBD Regional Regulation has been carried out based on the applicable regulations, taking into account each stage of the implementation of the APBD discussion.

b) The discussion stage of the Regional Budget Regional Regulation by the DPRD of Boalemo Regency has not been fully effective, because members of the discussion session are often absent or late in the trial process, thus affecting the smooth implementation of the APBD discussion session.

c) The discussion stage of the APBD Regional Regulation by the Boalemo Regency DPRD has not been fully effective, this can be seen from the level of participation of community elements that has not been fully fulfilled, considering that community involvement is only limited to formal legal, due to limited references in this case the Draft Regional Budget Draft, so that the community unable to fully participate.

2. APBD Finalization Stage
In carrying out the role of the Regional People's Representative Council (DPRD) in establishing APBD regulations in Boalemo Regency, it is carried out by finalizing the stipulation of APBD regulations. Based on the results of the interviews described earlier, it can be concluded that the role of the Regional People's Legislative Council (DPRD) in setting APBD regulations from the finalization aspect can be stated that it has not gone well. This is evidenced by the fact that there are still differences between the approved design and the stipulated design. This is because there are entrusted programs both from the internal DPRD and from the related SKPD.

3. Supervision Stage
The results of the study relate to the supervision carried out by the Boalemo Regency DPRD which is related to the Role of the Regional People's Representative Council (DPRD) in Establishing APBD Regulations in Boalemo Regency. Based on all the results of the interviews that have been described, it can be concluded that the oversight of the Boalemo Regency DPRD in determining the Regional Budget Regional Regulation has been carried out optimally, this is carried out internally, namely in the process of its formulation, to externally in the realization of budgeting. However, the use of the budget has not been fully optimal because there are several Regional Work Units (SKPD) that have not been able to fully absorb the budget.

Discussion
Based on the description of the research that has been described, the following is the role of the DPRD in establishing the Regional Budget Regulations in Boalemo Regency, with reference to the stages of discussion of the APBD, finalization, and supervision, as the focus of the research.

The Regional Revenue and Expenditure Budget (APBD) is a policy that is formulated and determined annually on the principle of utilization of regional revenues and expenditures which is carried out in a transparent and accountable manner. The APBD formulation stage is the main task of the Regional People's Representative Council (DPRD) which has budgeting rights. So that the DPRD of Boalemo...
Regency has an important role in determining the APBD for Boalemo Regency so that it can support the development process and ensure the application of the principles of openness (transparency and accountability) in governance in Boalemo Regency. Based on research results, the role of the DPRD in determining the APBD in Boalemo Regency can be described as follows:

From the overall results of the interviews obtained, there are several conclusions from the results of the interviews, as follows:

The discussion stage of the APBD Regional Regulation has been carried out based on the applicable regulations, taking into account each stage of the implementation of the APBD discussion. However, the formulation has not fully run optimally. This is based on research findings that in discussion sessions, legislative members who should carry out their duties in discussion sessions often do not attend or are late in the trial process, thus affecting the smooth running of the APBD discussion sessions. In addition, the level of participation of community elements has not been fully met, bearing in mind that community involvement is only limited to formal legal, due to limited references in this case the Draft Regional Budget, so that the community cannot participate fully.

The finalization aspect can be stated that it has not gone well. This is evidenced by the fact that there are still differences between the approved design and the stipulated design. This is because there are entrusted programs both from the internal DPRD and from the related SKPD.

The aspect of supervision has been carried out optimally, this is carried out internally, namely in the formulation process, to externally in the realization of budgeting. However, the use of the budget has not been fully optimal because there are several Regional Work Units (SKPD) that have not been able to fully absorb the budget.

CONCLUSION

a) Based on the research results and discussion of the research results, the following research conclusions can be drawn:

b) The results of the study show that aspects of discussing the APBD by the DPRD of Boalemo Regency have not gone well. Because in the process of discussing the APBD, members of the legislature are often not able to carry out their role properly in participating in the preparation of the APBD. Likewise with the people who are involved in the formulation process, they are often limited due to a lack of references, in this case the Draft Regional Budget draft.

c) The results of the study show that the finalization aspect in the determination of the APBD by the Boalemo Regency DPRD has not gone well, because there are inconsistencies in the determination of the draft regional regulation on the APBD caused by the differentiation of interests both within the DPRD's internal circles and the local government.

d) The results of the study show that the supervision aspect has been carried out optimally, both internally and externally, but the absorption by SKPD has not been optimal in utilizing the allocated budget.

e) The results of the study show that the role of the DPRD in establishing regional budget regulations in Boalemo Regency has not been effective.

REFERENCES

Undang-Undang 17 Tahun 2014 tentang MPR, DPR, dan DPRD.