



AUTHORITY OF DPRD IN SUPERVISING THE BUDGET OF THE BENGKULU CITY GOVERNMENT

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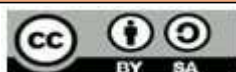
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A B S T R A C T

This study aims to examine the implementation of the authority of the DPRD in carrying out the supervisory function of the Bengkulu City Government budget. The method used in this study is a qualitative research method that focuses on the implementation of the supervisory function of the Budget. Interviews and documentation are methods to collect information on the implementation of the DPRD's supervisory function. The results of the research obtained are in the implementation of the supervisory function of the Bengkulu City Government budget, the DPRD uses several methods, namely the Establishment of DPRD Fittings, Absorbing Community Aspirations and Controlling the Executive Role. The establishment of DPRD fittings consists of the leadership of the DPRD, the legislative body, the budget body, the deliberative body, commissions and special committees. Meanwhile, the aspirations of the community are carried out to assist the DPRD in supervising the use of government budgets. As well as controlling the executive role, which means that the DPRD must ensure that there is no misuse of the Bengkulu City government's budget. Based on the results of the study, the implementation of the budget supervision function of the Bengkulu City Government has been good. And the supervisory function cannot be taken over by the government such as the legislative function and budget function. The supervisory function is always improving, especially in supervising the budget in order to be a good government.

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INTRODUCTION

The result of the enactment of the Regional Autonomy Law is not only the granting of powers to regional executive powers, but also political changes, changes in the status of the Regional People's Representative Council which previously was only a regional apparatus.

government based on Law Number 2.5 of 1974. Currently the position and role of the DPRD Committee is no longer part of the Regional Leadership but rather the Regional Legislative Body. Regional governments need funding to take care of all matters delegated to regional



governments, both mandatory and optional, based on Law 23 of 2014. This funding comes from the APBN and APBD themselves.

The position and duties of the regional people's representative committee are regulated in § 40 of the Regional Government Law Number 23 of 2014, namely. The DPRD is a regional people's representative institution which is tasked with carrying out regional government and the role of the DPRD. As stated in Article 41, there is parliament, budget and control.

The scope of DPRD supervision according to Law Number 23 of 2014 concerning Regional Government Article 42 paragraph 1C:

"The DPRD has the duty and authority to carry out supervision over the implementation of regional regulations and other statutory regulations, regional head regulations, APBD, regional government policies and international cooperation in the region"

The position and duties of the Regional People's Representative Council are related to the regional budget, therefore according to Article 42 the RAK has special duties and authority relating to the budget, including processing and coordinating draft regional regulations for the APBD with the regions. Director and supervises the implementation of the APBD.

In line with the political reforms carried out in Indonesia since 1998, there have also been changes in regional economic governance, namely the budgeting structure. The new APBD format now makes it easier to calculate regional balancing funds. Likewise, the APBD draft prepared by the regional government uses a performance budget system model which facilitates analysis, evaluation and control of the implementation and management of regional income and expenditure budgets.

As stated above, budget reform does not only mean changing the APBD structure, but also includes changes in the budget preparation process. Regional revenue and expenditure budgets in the regional autonomy era are prepared based on performance. As stated by Mardiasmo (2002: 28), performance-based budgeting is a budgeting system that prioritizes efforts as a result of activities or cost allocation or planning certain inputs.

To optimize the use of the regional budget, an important task of the DPRD is to ensure that the use of the budget that has been approved each year is in accordance with performance targets that can actually be achieved.

Carrying out control tasks carried out by the DPRD is one of the tasks of this institution in administering regional government. The examination carried out by the DPRD is a political examination, the focus is on strategic policy, not a technical or administrative examination. Regarding the task of controlling the Regional People's Representative Council, the DPRD must be able to create strong legitimacy as the basis for every policy issued, with the aim that every output can be taken into account.

The Regional People's Representative Council's supervision of the implementation of the APBD can be carried out using the authority it has based on Article 43 of the Provincial.

Administration Law Number. 23 of 2014 under the DPRD. It is stated in its report that the DPRD's rights include the right to inquiry, the right to inquiry and opinion.

These rights can be detailed in accordance with the mandate of the DPRD, namely the right to conduct investigations, the right to request information from the regional government, the right to issue statements, and the right to change regional regulations. . The DPRD has various mandates so that this institution does not get caught up in technical administrative work



which ultimately takes up a lot of time and neglects political work. Effective performance of regional revenue budget control tasks requires the administrative abilities of RDRD members, namely knowledge and understanding of various policies that affect the APBD as well as adequate technical readiness. Through the budget function, this means that the DPRD can criticize the regional administration budget according to the priority scale of regional needs.

The duties and authority of the DPRD to carry out supervision over the implementation of the APBD are contained in Law Number 17 of 2014 concerning the MPR, DPD, DPR, DPRD and also contained in article 42 letter c of the Republic of Indonesia Law Number 23 of 2014 concerning Regional Government. Supervision over the implementation of the APBD is carried out by the DPRD, to ensure the achievement of the targets that have been set, grouped at the planning stage, APBD implementation stage and accountability stage..

Supervision of the implementation of the Regional Revenue and Expenditure Budget carried out by the DPRD basically aims to oversee the implementation of the budget in financing government and development activities so that it is in line with community expectations, namely an increase in the welfare of the community itself and the running of the government in accordance with good governance.

Based on initial observations made by researchers, it was found that the supervisory function of the Bengkulu City Regional People's Representative Council had not been carried out optimally. This is because Bengkulu City DPRD members are more focused on legislative and budgeting functions. Meanwhile, it is known that the DPRD has three functions, namely the legislative function, the budgeting function and the supervisory function. In certain conditions,

the authority of the legislative and budgeting functions can be taken over from members of the Council, so that the Council may not be involved in determining them, such as during the Covid-19 pandemic, the central government determined the status of the Covid-19 pandemic and instructed all regional governments to refocus their budgets to overcome the pandemic problem. This means that in terms of making changes or refocusing the budget, the regional head has his own authority to carry out the refocusing and determine it in mayoral regulations without involving the DPRD.

Another condition that causes this not to be optimal is that in monitoring budget implementation by the Regional Government through the Regional Apparatus Organization, the DPRD does not have the authority to impose sanctions on the Regional Government if there are irregularities in budget use or the implementation of budget use is not in accordance with the work plan. The DPRD can only provide recommendations without following them up with sanctions. Apart from that, the Head of a Regional Apparatus Organization prefers to obey or follow the Regional Head as the Regional Head rather than implementing recommendations from the DPRD. This is because the Regional Head has the authority to carry out rotations, demotions or release from office towards Heads of Regional Apparatus Organizations who are deemed not to be optimal in carrying out their duties without must involve the DPRD.

Based on the conditions above, researchers are interested in conducting further research regarding the function of monitoring the implementation of development in Bengkulu City. Therefore, the researcher raised the research title "Authority of the City DPRD in Supervising the



Implementation of the Bengkulu City Government Budget".

LITERATURE REVIEW

SUPERVISION

According to (Fauziah Husain, 2021), monitoring is defined as a process to ensure that the goals of an organization and management can be achieved. Regional Revenue and Expenditure Budget (APBD) control can be understood as a form of action aimed at ensuring that APBD management is carried out in accordance with established plans, objectives and rules.

Hironori Yamamoto in (Poernomo, 2020) explains that supervision of the Regional People's Representative Council (DPRD) is included in the scope of review supervision, supervision of government and public institutions lies in the implementation of implementing policies and statutory regulations. Then Wirjono Prodjodikoro in (Poernomo, 2020) also gave his opinion regarding supervision, arguing that supervision carried out by the DPRD is very important to ensure that what has been regulated in the statutory regulations applies. All laws are implemented by the regional government.

Monitoring Indicators

According to Mardiasmo in (Fauziah Husain, 2021) explains that monitoring is an inseparable part of all stages of APBD preparation and reporting. Furthermore, Fauziah Husain (2021) explains in her book that monitoring is carried out at all stages of the APBD. Therefore, the indicators of supervision are:

1. Supervision at the planning stage
2. Supervision at the implementation stage
3. Accountability stage

Monitoring Objectives

According to Soewarno Handayani in (Tunggal, 2021) the objectives of supervision are:

1. Further ensure that identified policies and plans are implemented effectively based on those policies and plans;
2. Considering the limited institutional capacity in channeling budgets, it is necessary to ensure that the budget available to support various operational activities is spent effectively according to its objectives;
3. Further ensure that members of the organization truly strive for the survival and development of the organization as a whole, in which the interests of the members of the organization are protected;
4. To further ensure the provision and use of work infrastructure in such a way that the organization obtains maximum benefits;
5. To further ensure that work results are achieved as honestly as possible;
6. To further ensure that work procedures are adhered to by all parties.

Oversight function

Supervision has several functions, namely (Poernomo, 2020):

1. Detect and prevent abuse of power and arbitrary or illegal actions by governments and other public authorities. The essence of this first function is to guarantee the protection of citizens' rights and freedoms; Determine the Government's responsibility in using tax money and find spending mechanisms to improve many aspects such as efficiency,



economy and government management efficiency;

2. Ensure that policies developed and approved by the government are disseminated to the public. This function includes monitoring the achievement of goals established by laws, regulations and government programs;
3. Further increase transparency or openness in government administration and increase public trust in the government.

Supervision Characteristics

The supervisory function carried out by the Regional People's Representative Council (DPRD) has the following characteristics (Poernomo, 2020):

1. Monitoring is external, namely carried out by organizations outside government institutions;
2. Political supervision, namely supervision carried out by political organizations whose contents are also related to political actions;
3. Monitoring is carried out continuously, namely monitoring is carried out before, during and after the action;
4. And monitoring can have an impact on political sanctions, especially the removal of regional heads from office.

CONCEPT OF STATE INSTITUTIONS

The concept of establishing a public organization is often directly related to the tasks of public administration and the tasks that underlie the formation of the organization. In short, the theory and practice of uniting these activities began long before Montesquieu theorized Triassic politics. In the 16th century,

the French government divided its power functions into five specific parts: diplomacy, defense, economics, justice and politics.

John Locke then studied these functions and divided them into three powers: legislative, executive, and federal, thus placing the judicial function under executive power. Montesquieu then refined this statement by determining that federal functions are part of administrative functions and that judicial functions must be distinguished separately. Montesquieu's *Trias Politica* includes administrative, legislative, and judicial functions. These three functions were then institutionalized in three state institutions, namely the government, parliament and the judiciary to carry out their functions.

State institutions with the status of second-level constitutional institutions are the Minister of Foreign Affairs, the TNI, the National Police of the Republic of Indonesia, the Judicial Commission, the General Election Commission and the Central Bank. Apart from that, there are also constitutional bodies which are included in the category of state institutions whose authority comes from regulators or policy makers based on law. This is different from public institutions which are formed by legal provisions, for example the National Commission Against Violence against Women (Komnas Perempuan), namely if they are formed by presidential decree. The President has the right to dissolve it again, so the President has the right to do so.

Regional institutions are regional organizations regulated based on Chapter VI of the 1945 Constitution which regulates regional government. This provision regulates the existence of a number of administrative bodies which can be referred to as regional bodies or regional organizations which are state organizations domiciled in the regions. Among them are the provincial regional government, governor, provincial DPRD, regent regional



government, regent, regent DPRD, city regional government, mayor, and city DPRD. Apart from regional institutions which are expressly regulated in the 1945 Constitution, other regional institutions can also be formed. The existence of regional institutions is partly regulated by law and partly regulated by regional regulations. In essence, the existence of regional institutions that are not mentioned in the 1945 Constitution must be regulated by law.

However, to ensure that regional space can meet specific regional needs, it can be determined that the regional government itself will regulate it with regional regulations in accordance with the provisions specified in the law. The distinction is seen in terms of function, namely that the main or primary organs (main body of the constitution) and auxiliary or supporting organs (auxiliary organs of state) can be distinguished, which are divided into three areas (sectors), namely: 1. Executive or executive power (administrator, *bestuurzorg*) Including the president and vice president who form a unified presidential institution. 2. Legislative power and supervisory function. In this function there are four institutions or organizations, namely the DPR, DPD, MPR and BPK.

Trias Politica

As the main characteristic of the Renaissance legal state, the implementation of a democratic system of government must be accompanied by absolute limitations on power. Limitation of power places greater emphasis on the theory of separation of powers and separation of powers (Jimmly Asshiddiqie. 2013, 281-284). Meanwhile, the theory of separation of powers or what is often called "separation of power" means that state power is divided into many parts, both in terms of the people and their functions.

The principle of separation of powers was developed by two great thinkers from England and France, namely John Locke and

Montesquieu. This concept is known as the Trias Politica theory. According to Locke, the Trias Politica concept that was developed was separating power into 3 (three):

1. Legislative power, tasked with making regulations and laws;
2. Executive power, tasked with implementing the laws contained therein including the power to adjudicate;
3. Federative power, its duties include all actions to maintain state security in relations with other countries such as making alliances and so on (today it is called foreign relations). (Miriam Budiardjo. 2006.:150)

The theory in Trias Politica is based on theories of legislative function, executive function, and judicial function, both theories by Locke and Montesquieu.

a) Legislative Institution

Judging from the word Legislature, it means an organization that is responsible for making laws. However, it is not only limited to statutory regulations, but is also a people's representative body or parliamentary body. This assertion is based on the theory of popular sovereignty, which is opposed to the theory of monarchy and autocracy. So in essence the legislative institution functions to prevent absolute actions taken by the central government or the president.

b) Executive Institute

In general, the definition of the executive branch is the administration of government led by the president with the assistance of civil and military officials. Furthermore, according to Meriam Budiardjo, this body covers the field of diplomacy: carrying out diplomatic relations with other countries. Administrative Block: implementing regulations and legislation in state administration. Military sector: manages the armed forces, maintains national security, and goes to war when circumstances warrant. Legislative Sector: coordinating with legislative



institutions to develop laws. Judicial branch: 4,444 pardons and amnesties.

c) Judicial Institution

This body is the third organ in the Trias Politica political order whose function is to control all state institutions that deviate from the laws in force in this country. The function of the judiciary is as an instrument for law enforcement, dispute resolution, the authority to verify whether a legal provision is in accordance with the constitution and the principles of Pancasila, and as an appraiser of legal documents.

REGIONAL PEOPLE'S REPRESENTATIVE ASSEMBLY

DPRD

Based on Law Number 23 of 2014 concerning Regional Government, it is regulated that the DPRD or Regional People's Representative Council is an organization that represents regional communities as part of the government area. Apart from the DPRD, regional heads are also elements of regional government administration. However, even though the DPRD and regional heads are both regional government administrators, they both have different functions. The DPRD carries out legislative, budget and supervisory functions, while the regional head carries out his leadership function in administering regional government.

DPRD Duties and Authorities

The duties and authorities of the district/city DPRD are:

1. Determination of district/city regional regulations with the regent/mayor;
2. Discuss and approve draft regional regulations for district/city regional revenue and expenditure budgets proposed by the regent/mayor;
3. Supervision of the implementation of regional regulations and district/city

regional revenue and expenditure budgets;

4. Proposing the appointment and dismissal of regents/mayors and/or deputy regents/deputy mayors to the Minister of Home Affairs through the governor in order to obtain approval;
5. Electing a deputy regent/mayor when there is a vacancy in the position of deputy regent/mayor;
6. Providing opinions and considerations to district/city regional governments regarding plans for international agreements in the regions;
7. Approve related international cooperation plans by district/city regional governments;
8. Request a report on the accountability of the regent/mayor when administering the district/city Regional Government;
9. Approve related cooperation plans with other regions or third parties that burden the community and region;
10. Strive to carry out regional obligations based on the provisions of the law; And
11. Implementation of authority and other duties as stipulated in the provisions of the law.

DPRD Rights

Regency/city DPRD, in carrying out its duties, has several rights, including:

1. The right of interpellation, namely the right to seek information from the regent/mayor regarding district/city government policies that are vital, strategic and have a broad influence on society and the state; The right to inquiry is the right to investigate



district/city government policies which are vital, strategic and have a broad influence on the life of the community, region and state, and which are suspected of violating applicable laws and regulations;

2. The right to express opinions, as a follow-up to the implementation of the right of interpellation and the right of inquiry, where the right to express opinions on the regent/mayor's policies or on extraordinary events that occur in the area, is followed by recommendations for resolution.

Functions of DPRD

According to Awel Ahmed in (Poernomo, 2020) explains that the People's Representative Council (DPRD) has 3 functions, namely legislative function, supervisory function and other functions. Other functions mentioned are the representative function in providing a means of liaison between local government and the community, careful research to ensure that the government can be held accountable, political recruitment, debating public issues and carrying out open government work, as well as other functions. conflict management. management.

According to John K. Johnson in (Poernomo, 2020) explains that the Regional People's Representative Council (DPRD) has the following functions:

1. Representative function;
2. The function of making laws that binds society (law making);
3. Supervisory function or "checks and balances" function. Its function is to ensure that a program can be implemented in accordance with applicable legal regulations, is effective and consistent with previously established objectives. Monitoring is also intended as a tool to ask local

governments whether public funds are being used fairly.

DPRD Equipment

Based on Government Regulation Number 12 of 2018 concerning Instructions for Provincial, Regency and City Regional People's Representative Councils in Carrying Out Their Duties, Functions and Authorities, the Bengkulu City DPRD has an advisory group consisting of elements of the DPRD management, institutional budget, Bapemperda, discussion committee. Legions, committees, honorary councils and other necessary equipment are formed based on plenary sessions.

1. Budget Agency

The Bangar or Budget Body is an apparatus consisting of $\frac{1}{2}$ (one-half) of the DPRD members and is proposed by each faction.

2. Bapemperda

Bapemperda or the Regional Regulation Formation Agency is a permanent DPRD organ and is formed at a plenary meeting. Bapemperda has the duty and authority to draft a regional regulation formation program and prepare draft regional regulations.

3. Deliberative Body

Article 46 of Government Regulation Number 12 of 2018 explains that the deliberative body has the duty and authority to prepare annual and 5th (annual) work plans that will be carried out by the DPRD.

4. Commission

Discussion of draft regional regulations by the commission may involve other commissions and/or related DPRD apparatus based on DPRD decisions. The division of the scope of the commission's duties has been regulated in the DPRD Regulations concerning DPRD Rules and Regulations, then the distribution of the commission's duties is in accordance with the administration of government affairs which is the authority of the region.



5. Honorary Board

The Honorary Board is a DPRD apparatus that deals with the issue of maintaining the honor of DPRD members in the context of realizing clean government.

REGIONAL BUDGET POLICY

According to M. Suparmoko and Ray Pratama Siadari in (Aman & Anwar, 2019) explain that the budget is an estimate of the performance results that the country needs to achieve, expressed in financial form over a certain period of time, usually one year.

According to Soekarwo in (Nul Hakim, 2019) explains that the Regional Revenue and Expenditure Budget (APBD) is a manifestation of public trust in the government through the DPRD to improve welfare and community services, APBD is the regional annual budget plan. government. approved by the DPRD and regulated according to regional regulations. Therefore, to prevent fraud and budget irregularities during the implementation of the APBD, strict supervision is needed.

Meanwhile, based on Law Number 12 of 2019 concerning Regional Financial Management, it is explained that regional finances represent all regional rights and obligations in the context of administering government. Regions can be valued in terms of money and in every form of wealth that can be created. Regional ownership within the framework of Regional rights and obligations.

RESEARCH METHODE

According to Sugiyono (2017:9), qualitative research methods are research methods based on post-positivism or interpretive philosophy, used to study the condition of natural objects, where the researcher is the main instrument that carries out the data collection techniques. By using triangulation, the data collected is generally qualitative in nature.

data, inductive/qualitative data analysis and qualitative research results to understand, understand uniqueness, construct phenomena and find hypotheses.

Method of collecting data

According to Sugiyono (2018:224), data collection can be done in many contexts, many different sources, and many different ways. Viewed from the context, data can be collected in a natural environment, in a laboratory using experimental methods, at home with different respondents, in a workshop, in an essay workshop, on the street, and so on. If we look at the data source, data collection can use primary and secondary sources. Apart from that, when viewed in terms of data collection methods or techniques, data collection techniques can use primary and secondary sources. Furthermore, in terms of data collection methods or techniques, data collection techniques can be carried out through observation, interviews, questionnaires, documents, and a combination of the four.

In this research, researchers used interview, documentation and observation data collection techniques with the following explanation:

Interview (Interview)

Documentation

Observation

Data analysis method

According to Moleong (2017:280-281), data analysis is the process of organizing and classifying data into basic patterns, categories and descriptive units to be able to find themes and build hypotheses. Meanwhile, according to Sugiyono (2018:482), the process of systematically researching and synthesizing data obtained from interviews, field notes and documents, arranging data into categories, dividing it into units, by combining it, by organizing it into models. choose what is important and what to study, and draw



conclusions that are easy for yourself and others to understand. Bogdan in Sugiyono (2016; 244) defines qualitative data analysis as the process of systematically researching and synthesizing data obtained from interviews, field notes and other documents so that the results obtained can be easily understood and the results can be communicated to others. According to Miles and Huberman in Sugiyono (2016; 246), data analysis in qualitative research involves three steps. These stages include:

1. Data Reduction
2. Data Display
3. Drawing Conclusions and Verification

RESULTS AND DISCUSSION

Discussion of the Authority of the DPRD in Supervising the Bengkulu City Government Budget

In this subchapter, the results of interviews and further discussion of the research results will be discussed which are supported by expert opinions related to the discussion in this research.

Supervision in APBD Planning

According to Handoko in Irham Fahmi (2014: 84), supervision can be defined as the process of ensuring that organizational and management objectives are achieved. In other words, supervision is a systematic effort to establish implementation standards with planning objectives, design a feedback information system, compare actual activities with previously established standards, determine and measure deviations, and take corrective actions necessary to ensure all organizational resources are used in the most effective and efficient way in achieving organizational goals.

Meanwhile, Siagian (2003: 112) says that supervision is the process of observing the

implementation of all organizational activities to ensure that all work being carried out runs according to previously determined plans. From this description, it can be said that there is a very close relationship between planning and supervision. Determination of planning is a guideline for achieving goals in supervisory activities, while supervision is controlling and evaluative of the planned activity process.

In the initial stage of implementing the supervisory function of the Regional People's Representative Council of Bengkulu City regarding the implementation of the management of the Regional Revenue and Expenditure Budget (APBD) of Bengkulu City, it begins with the planning stage. In this planning stage, initial supervision is carried out during the APBD preparation process. It is known that the function of the DPRD is not only a supervisory function, but also a legislative function and a budgeting function.

The budgeting function is the function of preparing the APBD together with the Regional Head so that they can properly coordinate the strategies and priorities of the APBD being prepared. In carrying out the budgeting function, of course it is also accompanied by the implementation of the supervisory function. During the APBD preparation process, the Regional People's Representative Council of Bengkulu City must ensure that the preparation of the Bengkulu City APBD is guided by the regional strategic plan and national policies in the field of regional finance.

In the budget preparation process, a supervisory function is also carried out. The DPRD must ensure that the strategies and priorities in preparing the APBD are correct. Apart from that, the DPRD also ensures that the APBD prepared is also focused or based on activities that have a positive impact on society. The DPRD as the people's representative has the responsibility to absorb the aspirations of the



community and convey them at DPRD meetings and also to the Regional Head, must also ensure that the aspirations of the community are also a priority in preparing the APBD.

Supervision in the Implementation of the APBD

The next stage of the supervisory function is the implementation of this function. Where in implementing the budget monitoring function, the Regional People's Representative Council of Bengkulu City carries out several strategies in its implementation, namely:

1) Direct Supervision of APBD Implementation

Direct supervision of the implementation of the APBD means supervising the implementation of the use of the APBD directly in the field and also through reports on budget use. In carrying out its supervisory function over the implementation of the APBD, the DPRD will basically go directly to the field if the budget is used for development.

Direct supervision of APBD implementation is also carried out in two conditions or situations, namely:

a) Supervision of Non-Phenomenal Implementation

Supervision of non-phenomenal implementation is supervision that is carried out directly without waiting for a phenomenon to occur. The phenomenon in this case is interpreted as if the APBD is used for development. So the DPRD together with the team will immediately check the quality of the construction to see whether it is in accordance with the initial planning that has been budgeted in terms of quality, price and construction time.

Not only in terms of monitoring the use of APBD in the development sector, in other spending sectors, monitoring or

checking is also carried out between budget planning proposals that have been approved and the realization of budget use based on the budget use report that has been submitted.

b) Monitoring the Implementation of the Phenomenon

Supervision of the implementation of a phenomenon means supervision carried out on the implementation of the APBD after a phenomenon occurs in society. As in the phenomenon of the riverside tourist attraction called "Tuo City Area", where there is damage or lowering of the embankment which has become a location for people to relax and enjoy the river in the afternoon. The damage that occurs is a phenomenon whose cause must be found out. Therefore, DPRD members went directly to see the conditions and coordinated directly with the project implementers to find out the cause of the damage, whether it was caused by natural factors or human negligence, in this case a decrease in the quality of the raw materials for manufacture.

Supervision of the implementation of APBD use because it is caused by a phenomenon is categorized as implementation supervision if the phenomenon occurs in the current budget year. This means that the development and occurrence of the phenomenon are in the same budget year. So this is categorized as monitoring the implementation of APBD use based on the phenomena that occur.

Supervision of APBD Implementation Through Absorbing Community Aspirations

The implementation of the supervisory function regarding APBD management is not only through direct



supervision, but can also be carried out using the method of absorbing community aspirations. In order to maximize APBD management and minimize irregularities in APBD use, monitoring methods can be carried out in various ways in order to create good governance.

Community participation as referred to in this case is the active role of the community to participate in realizing good and clean governance, free from corruption, collusion, nepotism, which is carried out by complying with legal, moral and social norms that apply in society and at the same time reporting any budget irregularities committed by the government (Deddy Supriadi, 2002)

Efforts that must be made are to establish harmonious relations with society. Carrying out work visits to areas and communicating directly with the community can improve good relations with the community. Apart from that, taking action against every community aspiration that has been expressed can also increase the public's sense of trust in council members, especially in supervising the implementation of regional development using APBD funds. It is hoped that by establishing good relations with the community, it can support the DPRD's supervisory function regarding the management of the APBD for the welfare of the community.

Joint Supervision with the Executive in the Implementation of the APBD

Good performance coordination between the Executive and DPRD in managing the APBD is needed. This is to create targeted use of the APBD in accordance with regional work plans and community priorities. Executive and

DPRD coordination in managing the APBD is carried out using the deliberation/hearing method to discuss regional budget needs for one year.

The role of the Executive and DPRD in carrying out the APBD is to conduct deliberations/hearings which are held to discuss the needs of the Regency Budget for 1 year and every 3 months a deliberation is held to discuss whether the regency budget is running effectively, efficiently and on target. The DPRD's authority also controls executive performance so that good governance is achieved as expected by the people. In order to reduce the burden on society, the DPRD can pressure the executive to cut unnecessary costs in providing services to its citizens. (Syamsuddin Haris, 2005).

Implementation of supervision by controlling the role of the executive in the distribution of the APBD must be carried out. One form of control over the executive role is to conduct regular deliberations on the use of the APBD in order to monitor whether the use of the APBD is right on target and that there are no irregularities in use in the field.

Accountability for the Implementation of Supervisory Functions

The final stage of implementing the supervisory function is the stage of accountability for the use of the APBD. The accountability stage in question is supervision of the results of reports on the use of the APBD submitted by the Regional Head after an examination by the Financial Audit Agency.

At this stage the regional head submits the Ranperda regarding accountability for the implementation of the APBD to the DPRD in the form of a financial report that has been examined by the Financial Audit Agency no later than six



months after the end of the fiscal year. The financial report at least includes the realization of the APBD, balance sheet, cash flow report and notes to the financial report. These financial reports are prepared and presented in accordance with government accounting standards established by government regulations. (Student Sunarto, 2012)

The Authority of the DPRD in Supervising the Bengkulu City Government Budget

The Supervisory Function is a function that has been attached to the Regional People's Representative Council in accordance with Law Number 17 of 2014 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representative Council and the Regional People's Representative Council in article 365 which states that the function of the DPRD consists of legislative functions, budget function and supervisory function.

The supervisory function is one of the functions which is a mandatory task for council members to supervise the regional government in carrying out its duties to carry out development and improve the economic prosperity of the community. Supervision is carried out in various fields, such as supervision of regulations or rules and policies issued by the Regional Head and also supervision of the use of the APBD in accordance with needs and rules.

The Bengkulu City Regional People's Representative Council has carried out its obligations in supervising the management of the Bengkulu City government. The focus of this research is on the supervisory function of Bengkulu City DPRD members regarding the use of the Bengkulu City APBD. This has become the authority of members of the Bengkulu City DPRD in carrying out their supervisory function. During the 2019 – 2024 period, members of the

Bengkulu City DPRD have carried out this authority well.

In the literature of political science, governmental science, and legal science, the terms power, authority, and authority are often found. Power is often simply equated with authority and power is often interchanged with the term authority, and vice versa. In fact, authority is often equated with authority. Power usually takes the form of a relationship in the sense that "there is one party who rules and another party who is ruled" (the rule and the ruled) (Budiarjo, 1998:35-36).

Ateng Syafrudin in Budiarjo believes that there is a difference between the meaning of authority and authority. We must distinguish between authority (authority, gezag) and authority (competence, bevoegheid). Authority is what is given by law, while authority only concerns a certain "underdeel" (part) of authority. Within authority there are authorities (rechtshe voegdheden). Authority is the scope of public legal action, the scope of government authority, not only includes the authority to make government decisions (bestuur), but also includes authority in the context of carrying out tasks, and granting authority and distribution of authority, primarily stipulated in statutory regulations. Juridically, the definition of authority is the ability granted by statutory regulations to cause legal consequences (Budiarjo, 1998:35-36).

Based on the definition above, the supervisory function is the authority given by law to DPRD members to supervise the running of regional government in order to achieve good government. Therefore, from the authority given, members of the Bengkulu City DPRD have the authority to carry out their duties in supervising the running of the Bengkulu City government both in terms of regulations issued and in the use of the Bengkulu City APBD.



Implementation of oversight of the Bengkulu City Government budget by the DPRD

In Law no. 23 of 2014 concerning Regional Government states that the DPRD has the function of forming regional regulations, budgets and supervision. Regarding the supervisory function, the Regional Government Law explains that the DPRD carries out supervision over the implementation of regional regulations and the Regional Revenue and Expenditure Budget (APBD), which has been created jointly with the Regional Head. In the general explanation of the law, it is explained that supervision of APBD management carried out by the DPRD is the right of every DPRD member in order to fight for the interests of the community, including those in their electoral district. The APBD is in principle the same as the APBN which requires internal and external supervision, external supervision is carried out by the DPRD and BPK, while internal supervision is carried out by the regional government and its staff.

The APBD is the embodiment of the people's mandate to the government through the Regional People's Representative Council (DPRD) in improving community welfare and services to the community. The APBD is also the annual financial plan of the regional government which is approved by the DPRD and stipulated by regional regulations. So, in implementing the APBD, to avoid irregularities and misappropriation of the budget, strong supervision is needed.

It is known that there are 3 (three) functions of the Regional People's Representative Council (DPRD), namely the legislative function, the budget function and the supervisory function. From the information obtained, for the legislative function and also the budget function, the implementation of these functions can be taken over under certain

conditions or in national emergency conditions, economic crisis conditions and also global health conditions.

In a national emergency situation that threatens the security and stability of the country, the government can request special authority to issue emergency budget policies. This may involve reallocating funds or increasing the budget to address emergency situations. However, such measures must be temporary and must be subject to DPRD supervision and approval as quickly as possible.

In situations of extraordinary economic crisis, such as a severe recession, the government may require special budgetary measures to maintain economic stability and support society. This could involve emergency fiscal policies. However, these actions must be approved by the DPRD or authorized institutions in accordance with the constitution and applicable laws.

In a global health crisis situation such as a severe pandemic, the government may need additional funds for health care and social support. In some countries, measures like these may require emergency budget changes. But, as was the case previously, these changes must be subject to strict legislative scrutiny.

The situation or conditions described above are conditions where the legislative function and budget function of the Regional People's Representative Council can be taken over. As in the conditions that occurred in 2020 – 2021 where the Covid-19 pandemic hit all regions of the world, including Indonesia and especially the city of Bengkulu. The existence of this pandemic is included in a global health emergency, where fast policies are needed to deal with the pandemic conditions that occur.

In 2020 – 2021 many legislative functions and budget functions were taken over by the Bengkulu City Regional Government to handle the Covid-19 pandemic case. In particular, more budget functions have been taken over due to



emergency conditions and the need for immediate policies to handle Covid-19 cases. However, the takeover of this function must of course still go through the approval and supervision of the DPRD.

The taking over of budget functions by the Bengkulu City Regional Government in an emergency situation certainly does not mean that the DPRD does not have a role. When the budget function is taken over, the DPRD's role is to ensure transparency, supervision and accountability for budget use. Therefore, the supervisory function of the DPRD cannot be taken over because one of them is to supervise policies taken or made by the regional government without a joint process with DPRD members. The supervisory function of the DPRD (Regional People's Representative Council) in the government system in many countries, including Indonesia, is important to maintain the balance of power and encourage government accountability. The reasons or factors underlying the supervisory function cannot be taken over according to the information obtained, namely:

1. Division of Power
2. Checks and Balances
3. Representation of the People
4. Regional Government Accountability
5. Diversity of Perspectives
6. Principles of Democracy

Supporting Factors for the Implementation of the Budget Oversight Function by the DPRD

In carrying out its functions, including legislative functions, budgetary functions and supervisory functions, there are of course factors that either support its implementation or hinder its effective implementation. For the supervisory function, of course there are factors that support the implementation of the supervisory function.

Based on information obtained by researchers, there are several factors that usually support DPRD members in carrying out their supervisory functions, namely:

1. Strong Legal Framework
2. Cooperation from Regional Government
3. Adequate Resources
4. Competent External Auditor
5. Independent Media

Factors Inhibiting the Implementation of the Budget Oversight Function by the DPRD

There are supporting factors, of course there are also factors that hinder the implementation of the budget monitoring function by the Regional People's Representative Council from running optimally. Based on the information obtained, there are several factors that influence the implementation of the DPRD's supervisory function regarding the use of the APBD. The following are some of the obstacles faced by Bengkulu City DPRD members, namely:

1. Limited time
2. Political Pressure
3. Low Public Awareness

CONCLUSION

Based on the results of the discussion above regarding "Authority of the DPRD in Supervising the Bengkulu City Government Budget" the researchers found several conclusions as follows:

1. In carrying out the supervisory function, there are three stages in carrying out this function, namely Planning, Implementation and Accountability. Planning Supervision is supervision in the planning or budget preparation process. Supervision in Implementation is supervision of the use of regional government budgets, both budget



realization and the physical condition of building quality. Supervision in Accountability means monitoring or supervising the budget use report submitted by the Regional Head;

2. Supervision of budget planning is carried out in the form of joint coordination in preparing the APBD with the Mayor and the regional budget team. Where in supervising planning, the DPRD must ensure that the budget proposal is in accordance with the strategic plan and adapts to priority needs;
3. Supervision of budget implementation is carried out in the form of checking reports on the use of the APBD and carrying out physical checks on the use of the APBD for development. In this case, the DPRD carries out direct supervision over the implementation of the use of the APBD. Supervision of budget implementation is divided into two categories, namely direct supervision of the results of budget use after the budget has been used. Both through budget usage reports, as well as checking directly at the construction site if the budget is used for development. Meanwhile, direct supervision due to phenomena is supervision carried out after there are complaints or damage occurs to facilities built in the same fiscal year at the time of construction;
4. Monitoring accountability means that the Mayor submits regional financial reports after being examined by the BPK no later than six months after the end of the fiscal year. The reports submitted are in the form of realization of the use of the APBD, balance sheets, cash flow reports and financial report notes;
5. The implementation of the supervisory function by the Bengkulu City DPRD has been going well, the Bengkulu City DPRD carries out the authority granted by the

Law. Carry out the supervisory function well in the planning, implementation and accountability process for the use of the APBD;

6. The implementation of the supervisory function cannot be taken over, apart from the legislative function and budget function which can be taken over due to urgent conditions. Because the supervisory function is a very important function so its function cannot be taken over. The DPRD as

representatives of the people must still carry out the use of the APBD and development carried out by the government.

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