



THE ACCOUNTABILITY OF REGIONAL REVENUE AND EXPENDITURES BUDGET IN REGIONAL PEOPLE'S REPRESENTATIVE COUNCIL PINRANG

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A. INTRODUCTION

Regional People's Representative Council (DPRD) is one of the administrators of the regional administration, holding the same position as the Regional Head. Due to its legislative, budgetary, and supervisory responsibilities, DPRD plays a crucial role in overseeing the implementation of regional government, in this instance pertaining to regional legal products. The purpose of the DPRD's oversight of the implementation of regional regulations is to better protect the people's interests in all government policies, including those of the regional government. DPRD oversight is political oversight of policies, oversight of regional autonomy implementation in the context of creating good governance, and oversight of DPRD over regional legal products, namely regional regulations in the era of autonomy.¹

Understanding one's functions, duties, authorities, rights, and obligations as a member of the DPR and DPRD is crucial not only for the smooth operation of one's office as a member of the DPR or DPRD, but also for positioning oneself so that one is aware of the boundaries of one's office.²

The Role of DPRD Regional People's Representative Council (DPRD) responsibilities are codified in Law No. 17 of 2014. The United Union of the Multiple Deputies, Third Chamber (UUMD3), which consists of the People's Consultative Assembly, the People's Representative Council, the Regional Representative Council, and the Regional People's Representative Council. According to Article 316, the DPRD is responsible for three different things. The first of them is legislative, and it involves working with the regional head to create rules for the region. Second, the budget's purpose, specifically the DPRD's and the regional government's roles in developing and adopting the APBD, which includes the DPRD's budget for carrying out its mandate. Third, the DPRD is responsible for overseeing regional laws, regional regulations, regional head decisions, and regional head-established policies.³

The Regency/Municipal DPRD creates the Regency/City Regional Regulations (Perda) with the agreement of the Regent and the Mayor. ⁴The public has the right to contribute oral or

¹ Nurdiana, "supervision of the implementation of regional regulations is connected with Law NO.9 of 2015 concerning the second amendment to Law NO.23 of 2014 concerning regional government in creating good governance (Jurnal Surya Kencana Dua: Dynamics of Legal Issues) and Justice Vol.4 No.1 July 2017), p.1

² Markus Gunawan, "smart book of prospective members & members of the legislature (dpr, dprd, & dpd), (Jakarta: visimedia, 2008), p.14

³ Sirajuddin, et al., eds., *Regional Government Administrative Law History of Principles, Authority, and supervision of government administration*. (Malang: Setara Press), h. 169

⁴ Dalinama Telaumbanua, "formulation of district/city regional regulations" (Jurnal of education and development Vol.4 No.1 April 2018 edition), p.97



written input in the production of laws and regulations, as stated in Article 96 of Law of the Republic of Indonesia Number 12 of 2011 about production of Legislation. In the explanatory note to Article 139, paragraph (1), we learn that the DPRD's Rules of Procedure govern the exercise of the community's rights under this section. It is clear from the above that the DPRD is responsible for fulfilling this requirement. Even though it's clear that the steps involved in drafting a regional regulation can't be completed in accordance with the DPRD's rules, the regional head is still allowed to do so; for example, the DPRD on APBD was written solely by the regional head.⁵

Literally translated, "accountability" is "the condition of being obliged to bear everything" (if there is anything, you can be sued, blamed, sued, etc.). There are two definitions for accountability that may be found in a legal dictionary: liability (the condition of being liable) and responsibility (the condition of really being responsible).⁶ State statutes need an annual financial plan known as the Annual Program of Revenue and Expenditure (APBD).⁷

Research methods

The author employs a research methodology that involves both field research and library research. This entails gathering literature, books, and scientific writings relevant to the topic under investigation. The research being conducted falls under the category of descriptive research. The user is referring to a type of research known as qualitative research. This type of research is focused on describing existing phenomena that have occurred in the past or are currently happening. The primary objective of this study is to provide a description of the factual conditions that were obtained through the processing of qualitative data. This was achieved through a combination of observation and interviews..

B. DISCUSSION AND RESEARCH RESULTS

Results of the Pinrang Regency DPRD Plenary Meeting, Wednesday 15 July 2020. Approved the Draft Pinrang Regency Regional Regulation concerning Accountability for Implementation of the Pinrang Regency Regional Revenue and Expenditure Budget for the 2019 Fiscal Year to be enacted as a Pinrang Regency Regional Regulation. The amount of Accountability for the Implementation of the Regional Revenue and Expenditure Budget for Pinrang Regency for the 2019 Fiscal Year after the discussion is as follows :

1. Income Rp. 1,300,927,793,264.83
2. Surplus Shopping Rp. 1,293,600,671,573.00
3. Regional Financing:
 - a. Financing Receipt Rp. 77,330,984,013.22
 - b. Expenditures Financing Rp. 0.00
4. Net Financing Rp. 77,330,984,013.22
5. Remaining More Financing
Relevant Annual Budget
(SILPA) Rp. 84,658,105,705 .05 , -

⁵ Tomy M Saragih, " *the concept of community participation in the formation of regional regulations detailed spatial and regional planning* " (Jurnal Sasi Vol17 No.3 July-September 2011), p.12

⁶ Ridwan HR " *state administrative law*", (Depok: Rajawali, 2018), p.318

⁷ Moenta, Andi Pangerang, Syafa'at Anugrah Pradana " *principles of regional government law*", (Depok: Rajawali, 2018), p.29



Table : Concerning APBD Accountability for Fiscal Year 2019

N O	INSTITUTION	BUDGET	REALIZATION	SILFA	INFORMATION
1	PINRANG REGIONAL SECRETARY	Indirect Shopping Rp. 13,951,702, 900	Rp. 13,496,6 90,116	Rp. (455,012,784)	PAD Year 2019 Rp. 34,385,000, - (Regional Wealth Usage Retribution) with a percentage of 46%, the percentage of activity implementation for Indirect Expenditure is 96.27% and for Direct Expenditure is 96.47%
		Shop Direct Rp. 39,046,757, 450	Rp. 37,589,9 86,719	Rp. (1,456,770,7 31)	
2	SATPOL PP KAB. PINRANG	Indirect Shopping Rp. 7,432,689,5 60	Rp. 7,247,76 8,746	Rp. (184,380,814)	2019 PAD of IDR 8,800,000 (Fire Extinguisher Inspection Retribution) with a percentage of 88%, the percentage of activity implementation for Indirect Expenditures is 97.51% and for Direct Expenditures.
		Shop Direct Rp. 4,399,200,0 00	Rp. 4,334,18 2,891	Rp. (65,017,109)	
3	BKD KAB. PINRANG	Indirect Shopping Rp. 3,780,059,5 00	Rp. 3,779,74 2,717	Rp. (316,783)	The percentage of implementation of activities for Indirect Expenditure is 99.99% and for Direct Expenditure is 84.48%
		Shop Direct Rp. 7,142,592,0 00	Rp. 5,952,02 0,578	Rp. (1,190,571,4 22)	
4	LIBRARY AND ARCHIVES	Indirect Shopping	Rp. 3,375,12 3,658	Rp. (24,774,394)	The percentage of implementation

	KAB. PINRANG	Rp. 3,399,898,0 52			of activities for Indirect Expenditure is 98.27% and for Direct Expenditure is 97.49%
		Shop Direct Rp. 2,500,723,0 00	Rp. 2,483,06 8,130	Rp. (62,654,870)	
5	KESBANGPOL KAB. PINRANG	Indirect Shopping Rp. 1,482,876,6 00	Rp. 1,468,63 9,109	Rp. (14,237,491)	Percentage of implementation of activities for Indirect Expenditures of 99.04% and for Direct Expenditures of 97.91%
		Shop Direct Rp. 1,380,000,0 00	Rp. 1,351,14 8,486	Rp. (28,851,514)	
6	PINRANG REGIONAL SECRETARY	Indirect Shopping Rp. 17,289,361, 289	Rp. 16,472,7 54,186	Rp. (816607103)	Percentage of implementation of activities for Indirect Expenditures of 93.28% and for Direct Expenditures of 94.13%
		Shop Direct Rp. 22,936168,0 00	Rp. 21,589,8 66,996	Rp. (1,346,3011, 004)	
7	INSPECTORA TE OF PINRANG REGENCY	Indirect Shopping Rp. 5,005,473,4 00	Rp. 4,893,84 0,844	Rp. (111,632,556)	Percentage of implementation of activities for Indirect Expenditures of 97.77% and for Direct Expenditures of 94.80%
		Shop Direct Rp. 6,115,790,0 00	Rp. 5,798,04 0,878	Rp. (317,749,122)	
8	PMD KAB. PINRANG	Indirect Shopping Rp. 2,598,980,0 76	Rp. 2,500,47 7,008	Rp. (98,503,068)	Percentage of implementation of activities for Indirect Expenditures of 96.21% and for Direct Expenditures of 93.72%
		Shop Direct Rp. 4,027,773,0 00	Rp. 3,774,67 6,194	Rp. (253,096,806)	
9	DIKPORA KAB. PINRANG	Indirect Shopping	Rp. 302,686, 822,825	Rp. 20,944,486,2 30)	Percentage of implementation of activities for

		Rp. 232,631,309 ,055			Indirect Expenditures of 93.53% and for
		Shop Direct Rp. 85,832,875, 550	Rp. 80,746,2 00,841	Rp. (5,086,674,7 09)	Direct Expenditures of 94.07%

The agreement on the results of the Pinrang Regency DPRD Commission Joint Meeting on Tuesday 14 July 2020 at the Plenary Meeting Room of the Pinrang Regency DPRD has held a Joint Meeting of the Pinrang Regency DPRD Commission in the framework of discussing the Draft Regional Regulation concerning Implementation of APBD Accountability for the 2019 Fiscal Year led by the Deputy Chairperson of the DPRD Pinrang Regency (Ahmad Jaya Bramuli), attended by the Leaders and Members of the Commissions as well as from the Regional Government Budget Team (TAPD), namely the Regional Secretary of Pinrang Regency (Ir.Budaya), Head of Bappeda (Muhammad Idris, SE,. M.Sc) and Plt. Head of BKUD (Agurhan, SE).

Stating that after discussions were held through discussion levels and stages, discussions, we from the Pinrang Regency DPRD commissions in Level II Discussions at Plenary Session III Session Period III for the 2020 Fiscal Year July 15, 2020.

The number of Draft Regional Regulations concerning Accountability for Implementation of the 2019 Fiscal Year APBD after discussion, namely:

1. Income Total Rp. 1,300,927,793,264.83
2. Shopping and transfers in the amount of Rp. 1,293,600,671,573.00
A surplus of Rp. 7,327,121,691.83 _
3. Regional Financing
 - a. Receipt of Financing in the amount of Rp. 77,330,984,013.22
 - b. Financing Expenditure in the amount of Rp. 0.00
Net Financing Rp. 77,330,984,013 .22
Remaining Over Budget Financing
Acceptable Year (SILPA) Rp. 84,658,105,705 .05

These are the results of the Joint Commission Meeting to be known and submitted at the Level II Discussion of the Plenary Meeting III Session Period III for the 2020 Fiscal Year on 15 July 2020.

The implementation of the Draft Regional Regulation Concerning Accountability for the Implementation of the Regional Revenue and Expenditure Budget at the Pinrang Regency DPRD Office has so far been very effective, Ms. Hj Farida emphasized in her interview that: " The budget is a factor that also influences the formation of regional regulations in the Pinrang Regency DPRD because the budget is used in the process of forming regional regulations and to pay for experts and lecturers as academic drafters and we always have meetings about the APBD that comes out every year to find out the percentage of the budget each year.⁸

⁸ Hj Farida, Head of legal products & documentation of the DPRD Pinrang Regency, *Interview* conducted by the author at the Pinrang Regency DPRD Office, October 8 2020



CONCLUSION

The conclusions from the results of the research on the Draft Regional Regulation Concerning Accountability for the Implementation of the Regional Revenue and Expenditure Budget (APBD) at the DPRD Pinrang Regency Office, and APBD Accountability at the DPRD Office for the 2019 fiscal year in each agency have the following percentage differences :

- a. Regional Secretary of Pinrang Regency PAD Year 2019 Rp. 34,385,000, - (Regional Wealth Utilization Levy) with a percentage of 46%, Indirect Expenditures of 96.27% and for Direct Expenditures of 96.47% .
- b. Satpol PP Kab. Pinrang PAD Year 2019 Amounting to Rp. 8,800,000, - (Fire Extinguisher Inspection Retribution) with a percentage of 88% , and for Indirect Expenditure of 97.51% and for Direct Expenditure of 98.14%.
- c. BKD Kab.Pinrang for Indirect Expenditure of 99.99 % and for Direct Expenditure of 84.48% .
- d. Pinrang District Library and Archives for Indirect Expenditure of 98.27 % and for Direct Expenditure of 97.49% .
- e. Kasbangpol for Indirect Expenditure of 99.04 % and for Direct Expenditure of 97.91% .
- f. Sekwan Kab.Pinrang for Indirect Expenditure of 93.28 % and for Direct Expenditure of 94.13% .
- g. Inspectorate Kab.Pinrang for Indirect Expenditure of 97.77 % and for Direct Expenditure of 94.80% .
- h. PMD Kab.Pinrang for Indirect Expenditure of 96.21 % and for Direct Expenditure of 93.72% .
- i. Dikpora Kab.Pinrang for Indirect Expenditure of 93.53 % and for Direct Expenditure of 94.07%

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- [3] Ridwan HR, 2018 " *state administrative law*", Depok: Rajawali
- [4] Sirajuddin, et al., eds., 2016 *Local Government Administrative Law History of Principles, Authority, and supervision of government administration* .
- [5] Malang :Setara Press

Legislation

- [1] Article 18 of the 1945 Constitution of the Republic of Indonesia.
- [2] Article 1 Paragraph (2) Law of the Republic of Indonesia No. 32 of 2004 concerning Regional Government.
- [3] Article 1 Paragraph (3) Law of the Republic of Indonesia No. 32 of 2004 concerning Regional Government.
- [4] Article 136 of Law Number 32 of 2004 concerning Regional Government.
- [5] Article 15 Law Number 10 of 2004 concerning Formation of Legislation
- [6] Article 111 Paragraph (1), (2), (3), (4), (5) Pinrang Regency DPRD Regulation Number 1 of 2018 concerning DPRD Standing Orders as amended by DPRD Regulation Number 1 of 2019 concerning Amendments to DPRD Regulation Number 1 of 2018 concerning DPRD Standing Orders.
- [7] Article 96 Paragraph (1) Law Number 23 of 2014 Concerning Regional Government.
- [8] Article 154 Paragraph (1) of Law Number 9 of 2015 concerning the Second Amendment to Law Number 23 of 2014 concerning Regional Government.



- [1] Nurdiana, 2017“ *supervision of the implementation of regional regulations is connected with Law NO.9 of 2015 concerning the second amendment to Law NO.23 of 2014 concerning regional government in creating good governance (good governance)*, *Journal of Surya Kencana Dua: Dynamics of Legal Issues and Justice* Vol.4 No.1
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Interview

Hj Farida, Head of legal products & documentation of the DPRD Pinrang Regency, *Interview* conducted by the author at the Pinrang Regency DPRD Office, October 8 2020