

SUPERVISION PROCESS OF THE REGIONAL PEOPLE'S REPRESENTATIVE COUNCIL (DPRD) IN THE IMPLEMENTATION OF THE REGIONAL REVENUE AND EXPENDITURE BUDGET (APBD) BANTEN PROVINCE FOR FISCAL YEAR 2020

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Abstract

DPRD is a regional people's representative institution and is domiciled as an element of regional government administration which has three functions is legislation, budget and supervision. The supervisory function is an important management function to support the smooth implementation of the national development program, so that it is hoped that with the implementation of effective supervision the desired goals will be realized. The role of oversight in the implementation of development is to detect early any irregularities that may occur. In carrying out the supervisory function of the implementation of the APBD, the DPRD certainly has processes that must be passed. With this research conducted, it is hoped that it will provide optimal results in the process of DPRD supervision of the implementation of the Banten Province APBD, so that unwanted irregularities can be resolved as early as possible. The research method used in this study is a qualitative research method that uses a Critical System Thinking approach, contemporary qualitative analysis taking into account the social and political complexities that occur in society, where there is a degradation of trust in government institutions, either directly or indirectly, which can influence certain policies. Based on the research conducted, it was found: a. process of DPRD supervision of the implementation of the Banten Province APBD for the 2020 fiscal year. b. Factors that become obstacles/challenges for DPRD supervision of the implementation of the Banten Province APBD.

Keywords: Supervision Process, DPRD, APBD

A. BACKGROUND

Indonesia is a unitary state divided into provinces and regencies and cities, which basically have local governments that have been regulated by law, Article 18 paragraph (1), the Constitution of the Republic of Indonesia of 1945 which is explained again by Law Number 23 of 2014, Article 1 which explains decentralization. Decentralization is the handover of government authority by the Government to autonomous regions to regulate and manage government affairs in the Unitary State system of the Republic of Indonesia or it can be said

that regions are given the flexibility to organize regional autonomy through regional representative bodies. Representation is a mechanism for realizing the normative idea that government must be run by the will of the people

In Law Number 32 of 2004, the position of the DPRD is placed in a strategic and advantageous position in the implementation of regional autonomy in the implementation of local government. The DPRD is a regional people's representative institution and is domiciled as an element of local government administration, which has three functions, namely legislation, budget and supervision. The supervisory function is an important management function, namely to support the smooth implementation of the national development program, so it is hoped that with the implementation of effective supervision, the desired goals will be realized. The role of supervision in the implementation of development is to detect early various deviations that may occur. Therefore, the supervisory function deserves attention for the implementation of good and clean government.

In line with regional autonomy, supervision of the implementation of regional finances contains an important meaning, because everything related to the implementation of the government will certainly be related to the budget. The implementation of regional finances is the implementation of the duties of the local government and the DPRD is financed from and on the burden of the regional budget.

The duties and authorities of the DPRD to supervise the implementation of the regional budget are contained in article 317-letter c of Law Number 17 of 2014 saying: The duties and authorities of the DPRD carry out supervision of the implementation of regional regulations and the provincial regional revenue and expenditure budget.

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 an annual financial plan of local government approved by the DPRD and determined by regional regulations. So in the implementation of the APBD so that there are no deviations and misappropriations in the budget, strong supervision is needed. The board's oversight of the APBD is not only limited to the use of the budget but also to the income and revenue side. So that the government is encouraged to carry out the task of obtaining regional revenues. However, what will be the point of issue is whether the supervision of the Regional Revenue and Expenditure Budget (APBD) is in accordance with the implementation of regional autonomy (in accordance with the Law of the Republic of Indonesia Number 32 of 2004 which was updated with Law Number 23 of 2014 concerning Regional Government), so as to achieve optimization of Regional Original Income (PAD) which is balanced with appropriate regional expenditures for regional needs, infrastructure, regional development, and others. The problem that arises, the DPRD institution receives severe challenges related to the supervisory function which includes containing elements of prevention of the practice of

deviations that may occur. Under normal circumstances, APBD supervision activities are not only carried out at the time of implementation, but starting from the planning process (APBD formulation) to the results of the utilization of the Regional Revenue and Expenditure Budget. But the state of emergency has made the DPRD lose one important phase that actually requires oversight efforts, namely when refocusing the budget by local governments.

At this point, the Banten Provincial DPRD must optimize its role and pay attention to the supervision process strictly, but the supervision that occurs has obstacles due to extraordinary events so that the Banten Provincial DPRD is very limited in carrying out its supervisory function due to limited space for movement in the midst of the Covid-19 Pandemic. In addition, the Banten Provincial DPRD must ensure that the budget sourced from the APBD is actually allocated in accordance with its designation. The 2020 budget must also oversee the refocusing budget allocation, which in its process does not require discussion and approval with the DPRD. Based on such a reality, the problem is as follows: how is the supervision process of the DPRD in the implementation of the Banten Provincial Budget for the 2020 fiscal year and what factors are the obstacles / challenges of DPRD supervision of the implementation of the Banten Provincial Budget.

B. METHOD

1. Types of Research

This research is a qualitative research with descriptive research methods that intend to understand the phenomenon of what is experienced by the research subject for example behavior, perception, motivation of action and others holistically and by way of description in the form of words and language, in a special natural context and by utilizing various natural methods². The descriptive method itself describes the state of an object to be studied according to the actual state.

2. Approach Methods

This research uses a contemporary qualitative analysis approach or Critical System Thinking by considering the social and political complexity that occurs in the middle of society, where there is a degradation of trust in government institutions either directly or indirectly can affect certain policies³.

3. Data and Data Sources

Data and data sources of this research are primary materials in the form of products of laws and regulations and informants through interviews, secondary data materials in the form of literature books, scientific journals, and tertiary data in the form of encyclopedias, websites, and others that can explain primary and secondary data materials.

4. Data Collection Techniques

The collection technique is carried out by means of observation, interviews with informants, and literature studies both from books, journals, previous research reports, various documents, laws and regulations, the internet, and other sources related to the problem under study. In addition, this research uses purposive sampling and snowball sampling, namely purposive sampling is a technique for sampling data sources with certain considerations, namely like the person who is most considered to know about what is the research material as expected. Snowball sampling is a sampling technique of data sources that were originally small in number, long time to become large. This technique is used to obtain information that is a maximum of.

5. Data Analysis

Researchers conduct qualitative data analysis by analyzing in depth descriptive data in the form of oral and written information from informants, as well as facts and symptoms from observation results consisting of data reduction, data presentation and verification and drawing conclusions.

6. Validity or Validity of Data

Checking the validity of the data in this study was only carried out qualitatively and was not carried out quantitatively in the form of a research instrument test consisting of validity and reliability tests. This is because the research instrument in the form of a questionnaire that is distributed to respondents will not be used to test hypotheses but only calculated the percentage of respondents' answers from the results of the questionnaire.

C. DISCUSSION

1. DPRD Supervision Process

a) DPRD Supervision of Regional Financial Management in Realizing Good Regional Government

Article 292 and article 343 of Law No.27/2009 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representative Council, and the Regional People's Representative Council state that the provincial/regency/city DPRD has the functions of: legislation, budget, and supervision. These three functions are carried out within the framework of people's representation in provinces/regencies/cities. Furthermore, articles 293 and 344 state the duties and authorities of the provincial/regency/city DPRD, which need to be understood further in the context of regional financial management. The duties and authorities of the DPRD to supervise the implementation of the APBD are contained in article 317 letter c of Law Number 17 of 2014 saying: Duties and wewenang DPRD melaksanakan pengawasan

terhadap pelaksanaan peraturan daerah dan anggaran pendapatan dan belanja daerah provinsi. Tugas dan wewenang DPRD menurut pasal 293 dan 334 Undang-Law No.27 of 2009 is:

1. Forming provincial regulations with governors/regents/mayors
2. Discuss and approve the draft regional regulations regarding the provincial budget of revenue and expenditure submitted by the governor/regent/mayor;
3. Supervise the implementation of regional regulations and provincial / regency / city regional revenue and expenditure budgets.

The implementation of supervision on the implementation of the APBD Regional Regulation has several important implications, namely:

1. The DPRD must have the ability or institutional ability to "keep pace" with local governments. These skills can be obtained through debriefing and mentoring by experts and expert groups/ teams.
2. Availability of complete data/statistics on each fittings, especially commissions. That is, each commission has a database of important data related to the SKPD Tupoksi of its partners.
3. Completeness of regional head regulations (Governor/regent/mayor) which are implementation guidelines or technical guidelines that are complied with by all SKPDs. In this case, all regional head regulations should be submitted to the DPRD, without exception, because regional head regulations are the basis for implementing regional regulations by SKPD

The supervisory function of the DPRD is closely related to the legislative function, because basically the object of supervision is regarding the implementation of the regional regulation itself and the implementation of public policies that have been stated in the regional regulation. The authority of the DPRD to control executive performance in order to realize good governance as expected by the people. In order to reduce the burden on the community, the DPRD can pressure the executive to cut unnecessary costs, in providing services to its citizens.

To obtain maximum results in supervising the implementation of regional financial management by the DPRD, it is necessary to supervise the APBD ina comprehensive manner, starting from supervision at the Planning stage, Implementation stage, and Evaluation tapah. The following is the complete stage of the Supervision Process carried out by the DPRD in the implementation of the Banten Provincial Budget:

A. Planning Phase

This stage consists of identifying and establishing supervision. In the identification stage, the DPRD prepares the APBD. In the process of drafting the APBD, the DPRD is involved in conducting preventive supervision, namely through: the preparation of the general direction

and policy of the APBD, in formulating the general policy direction of the APBD must be carried out through the pursuit of community aspirations, in addition to basing on regional strategy plans, and PROPERDA. Based on the general policy direction, the government formulates the strategy and priority of the APBD which is then elaborated into the preparation of the APBD.

Then the DPRD determines the supervision of the APBD. The role of supervision in the process of determining the APBD, in the discussion of the RAPBD can be carried out by the DPRD through clarification, validity testing, relevance test and effective test and compromise of APBD determination, recommendations for determination and retesting. In this supervision, the DPRD has the right to reject the RAPBD submitted by the local government for reasons: from the results of the test or analysis carried out by the DPRD that the proposed RAPBD is unrealistic for the amount of budgeted costs and the benefits obtained do not touch the interests of the community, because the proposed activities are not in accordance with the general policy direction, so the RAPBD needs to be refined. Apabila after the RAPBD was perfected, it still could not be approved by the DPRD, and the local government used the previous year's APBD.

B. Implementation Phase

This stage consists of visits to related OPDs and monitoring of development results. The DPRD in its implementation visited the relevant OPD which is to ensure the absorption of the APBD budget so that it runs in accordance with the budgeted plan and is right on target so that it can produce optimal supervision. Then the next stage is the supervision of development results, in this supervision. In 2020, Banten experienced a tremendous impact on the economy, this was due to the Covid-19 pandemic which resulted in restrictions on mobilization and movement space in Banten Province. This resulted in refocusing spending on the Banten Provincial Budget.

The implementation stage of the REGIONAL BUDGET is regulated in Article 24 of PP Number 105 of 2000 concerning Regional Financial Management and Accountability. In terms of supervision carried out by the DPRD, the things that must be done are:

- 1) The board must understand the scope of the rights to be exercised;
- 2) Determine the obyek to be supervised;
- 3) Determine how to exercise that right;
- 4) Formulate a follow-up out put the use of the right.

C. Evaluation Phase

This stage consists of budget achievement, target achievement and quality of results. As previously described, the Covid-19 Pandemic that emerged in early March 2020 was the cause of the disruption of pad realization. The abpd revenue ceiling of Banten Province in 2020 decreased compared to 2019 due to the decrease in the main components of Regional Original

Income (PAD) and the Equalization Fund. The budget ceiling of the Banten Provincial Government in 2020 was IDR 10.7 trillion, a decrease compared to 2019 which was recorded at IDR 12.65 trillion. The total revenue budget of eight Regency/City Governments in Banten Province in 2020 was Rp.22.31 trillion, a decrease of 10.81% (yoy) compared to the 2019 budget with a value of Rp.25.02 trillion. In terms of expenditure, the total budget targeted in 2020 is IDR 24.24 trillion, a decrease of 12.29% (yoy) compared to the 2019 budget of IDR 27.64 trillion. (Source: Regional Financial and Asset Management Office (DPKAD) of Banten Province). In this stage, considering that in 2020 there are obstacles that cannot be avoided, resulting in restrictions on the space for DPRD movement in mobilization in carrying out its supervisory functions, the quality produced by the DPRD is not so optimal, but therefore the DPRD has tried to maximize its function properly.

There are limited time, energy and funds from the DPRD and the desire to be able to realize the effective and efficient use of the APBD, causing the emergence of a need for supervision of other parties that can support the supervision of the DPRD. In addition to supervision by the community, there is another form of supervision that can support the supervisory work of the DPRD, namely external functional supervision carried out by the BPK.

In addition, DPRD supervision can be carried out through several mechanisms, namely work meetings, hearing meetings, public hearing meetings, and work visits. In addition, supervision is carried out through the exercise of the rights of the DPRD, including: the right of interpellation, the right to poll, the right to submit/advocate, give approval, give consideration, and give opinions.

b) The Supervision Process of the DPRD in the Implementation of the Banten Provincial Budget

The DPRD is a regional people's representative institution and is domiciled as an element of local government administration that has legislative, budgetary and supervisory functions. The supervisory function of regional regulations is very important which provides an opportunity for the DPRD to be more active and creative in responding to various obstacles to the implementation of regional regulations. Through the supervision of the board, the executive as the implementer of the policy will avoid various irregularities and misappropriations, from the results of the supervision of the board will be taken to improve the implementation of the policy. To avoid various administrative errors in the bureaucratic governance of local government without them realizing it, it can lead to allegations of corruption and conflicts against the community for public officials who handle public affairs, with the supervision of the DPRD will be able to provide sufficiently effective protection to the executive in carrying out optimal governance of the government bureaucracy.

a. Establishment of Implementation Standards

The implementation standards in the Banten DPRD are in the form of meeting meetings discussing program issues. The meeting was attended by members of the DPRD and related parties such as agencies, agencies, or commonly called OPD (Regional Apparatus Organizations). In determining the standards for the implementation of the DPRD, it conducts a meeting meeting process before determining a Regional RegulationDraft. As a form of supervision process carried out by the DPRD, a discussion of the activity plan was carried out with the scheduled time. In relation to the supervisory process of the DPRD in the implementation of the Banten Provincial Budget for fiscal year 2020, of course there is a mechanism that is carried out as standard to produce quality Regional Regulation products. Furthermore, supervision at the initial stage will be carried out by members of the DPRD from the Budget Agency.

b. Determination of Measurement of Activity Implementation

In the process of Discussion perRegional Regulation, the beginning of the activity can be known with certainty as the process of discussing a law begins with an initiative or initiative activity, but after the regulation becomes a legal product, from the end of the activity it is never known, because the regulations produced by the institution that forms the laws and regulations will proceed in harmony with the enactment of the laws and regulations themselves continuously until The arrival when the regulation was not enacted, to then give birth to new laws and regulations. And so on the activity is a process. The DPRD as a legislative body at the regional level must be able to play its role in making truly productive policies.

In the mechanism for discussing regional regulations of the Banten Provincial DPRD In the context of discussing regional regulations, local governments and the DPRD must refer to legal provisions, namely applicable laws and regulations up to the rules of order of the DPRD that regulate in an orderly manner and regulate technically. In making a regional regulation, it must go through several stages, in these stages it can be seen how the role of the DPRD in the discussion of a regional regulation. These stages are a process consisting of the stages of drafting, discussing, and determining the draft regional regulations on the proposal of the executive. The following are the procedures for discussing the Regional Regulations of the Banten Provincial Budget, with the levels of discussion in the discussion of the Draft Regional Regulations carried out through 4 (four) stages, namely:

1. Phase I: Talks in phase I include:

- A. Explanation of the Regional Head at the Plenary meeting on the Draftn Regional Regulations submitted by the Regional Head;

B. Explanation in the Plenary meeting by the Chairman of the Joint Meeting of the commission or the head of the Special Committee on behalf of the DPRD on the draft Regional Regulation proposed by the initiative.

2. Phase II: The talks in this phase II include:

In the case of Raperda which comes from the Regional Head.

A) The general view in the Plenary Meeting by the Anggota DPRD presented by their faction against the Raperda delivered by the Regional Head;

B) The answer of the Regional Head in the Plenary Meeting to the general view of the DPRD Members.

3. Phase III: Discussion in the Joint Meeting of the Commission or the Meeting of the Special Committee, conducted jointly with the relevant officials.

4. Phase IV: Talks in Phase IV include:

A. Decision-making in the Plenary Meeting preceded by:

1. Report on the results of the Phase III talks
2. The final opinion of the factions presented by its members.

B. Providing an opportunity for regional heads to deliver remarks on the decision-making of the meeting.

c. Measurement of the Implementation of Real Activities

The process of implementing the supervisory activities of the Banten Provincial DPRD in the Implementation of the Regional Revenue and Expenditure Budget for fiscal year 2020, is assembled in the form of hearings, work visits, supervision of government performance, supervision on the management of goods and services, supervision on the procurement of goods and services, and recess.

d. Comparison of Activity Implementation with Standards and Analysis of Deviations

In the implementation of the Banten Provincial Budget, what needs special attention is how the implementation of programs and activities, whether they have been implemented in accordance with the budget ceiling contained in the APBD in each OPD. And whether there is a policy that results in a shift in the budget or a revision of the budget in its implementation. So that the supervisory / inspection team must be really observant in mapping the various main tasks and functions in each regional Apparatus Organization (OPD), as well as what programs and activities are planned, how they are implemented and the results achieved, because in the preparation of a program and activity planning, of course, the regions have adopted a

performance-based budgeting system, and an integrated budget and medium-term expenditure framework. But, usually the examiner already has very effective methods and mechanisms with limited time in conducting the examination. Irregularities are often encountered not only during the procurement of goods and services, but also during the arrangement of bookkeeping and accounting as well as the accountability of the implementation of the Banten Provincial Budget. And deviations can also be found during the implementation of the construction or renovation of office buildings, and maintenance, often encountered irregularities that occur. Both intentional and unintentional means by irresponsible parties. Either by the executor of the work appointed to carry out the work or by the regional financial management official. Expenditures that are often found to have irregularities both administratively and the occurrence of regional financial losses and waste of regional finances include:

1. Shopping for goods;
2. Maintenance Shopping; and
3. Travel Shopping.

So that on these shopping items that need special attention by officials who conduct regional financial checks.

e. Taking corrective action, when necessary

One form of supervision of the Provincial DPRD on the Regional Head's Policy can be carried out based on the polling rights owned by the DPRD, where if there is an indication that the policy made by the Regional Head is contrary to the provisions of the laws and regulations, which is considered strategic and has a broad impact. Everyone who is called, heard, and examined must comply with the call of the questionnaire committee unless there is a valid reason according to the law. That supervision is focused on the act of evaluation and correction of the results that have been achieved, with the intention that the results are in accordance with the plan. So the supervisory function by the DPRD is political control over local governments. Then it is connected with the supervisory function of the DPRD on the APBD Regional Regulation and the Regional Head Regulation in terms of expediency (*opportunitas*), namely supervision intended to assess the aspects of its expediency (*doelmatigheid*) also does not work as it should.

2. Factors Inhibiting the DPRD in carrying out Fungi Supervision of the implementation of the Banten Provincial Budget in 2020

In supervising the implementation of the Banten Provincial Budget, it is inevitable that there must be challenges or obstacles passed by the DPRD. The challenges that are obstacles are:

a) Covid-19

An extraordinary event in 2020 was the Covid-19 Pandemic which occurred not only in Banten but throughout the world and at that time many mobility restrictions occurred so that the Banten

Provincial DPRD was very limited in carrying out its supervisory function due to limited space in the midst of the Covid-19 Pandemic.

b) Individual/Personal Factors

There are two levels of political orientation that influence political behavior, namely the system and the individual. The weak role of the DPRD in errors in regional finances (APBD) may be due to the weak political system or individuals as political actors. Human resources are the main pillar of support as well as the driving force of the organization in an effort to realize very important organizational elements, therefore it must be ensured that these human resources must be managed as well as possible and will be able to contribute optimally in efforts to achieve organizational goals.

The existence of board members more or less exerts influence in carrying out their functions and duties. There are several things that include this explanation:

1) Gender

The councillors consisted of men and women. The number of board members who are male is more than that of women. Councillors are elected from the political parties that won the election. The representation of women as legislative members is regulated in Article 52 Paragraph (3) and Article 53 of Law Number 10 of 2008 concerning the General Election of Members of the DPR, DPD, and DPRD which states. Each political party participating in the election can submit candidates for members of the DPR, Provincial DPRD, and Regency/City DPRD for each constituency by taking into account the representation of female members of at least 30%. The Act would also minimize the possibility of sex-based discrimination practices in determining a person's ability to be a candidate in an election.

2) Age

In accordance with Law Number 10 of 2008 concerning the General Election of Members of the DPR, DPD, and DPRD Article 50 Paragraph (1) (a) states that DPRD Members are Indonesian citizens who are 21 (twenty-one) years old or older.

3) Education Level

The level of education of board members is very important to pay attention to because the level of education that a person has will affect their thinking patterns, attitudes and behavior in carrying out an activity.

4) Educational Background

The educational background possessed by the elected DPRD members consists of the fields of economic education, law, socio-politics, religious science and other majors. In fact most of it

does not come from education related to government administration and is contrary to the situation of work as a council.

5) Work Background

This last job or profes generally consists of self-employed, private employees and Civil Servants (PNS).

6) Organizational Experience

Pengalaman organisasi anggota DPRD sebelum terpilih menjadi anggota dewan pada umumnya terdiri dari LSM, non-LSM, organisasi politik, akademisi, organisasi masyarakat, dan lainnya

c) DPRD Members' Knowledge of the Budget

DPRD members' knowledge of the budget can be interpreted as the board's knowledge of the budget preparation mechanism starting from the planning stage to the accountability stage as well as the council's knowledge of the laws and regulations governing regional financial management /APBD. DPRD members' knowledge of the budget is closely related to the budgeting function and supervisory function possessed by the board members. The budgeting function places members of the DPRD to always participate in the budget process together with the executive. The supervisory function of the DPRD gives authority in supervising executive performance in the implementation of the APBD. In such a situation, DPRD members are required to have skills in reading the budget and have the ability to be involved in the budget process in the regions so that the DPRD can work effectively in supervising the implementation of the budget. To improve capabilities in regional financial supervision, the DPRD must master the overall budget structure and process. For this reason, basic knowledge about the economy and regional budgets must be mastered by members of the DPRD.

The council's knowledge of the budget mechanism comes from the ability of councillors to be gained from their educational background or from training and seminars on local finance that councillors participate in. Training/seminars on local finances attended by councillors will increase councillors' understanding that the budget allocation process is not just an administrative process, but also political. Ensuring that the budget is in accordance with priorities must be carried out by the DPRD from the preparation of the regional medium-term plan to the process of determining the General Policy of the APBD (KUA) and the Priority of the Interim Budget Ceiling (PPAS).

d) The Politics of Knowledge Factor

Another factor influencing the behavior of political institutions in this case the DPRD is political culture. As an embodiment of political attitudes, political behavior is inseparable from knowledge of politics. Political knowledge means related to: political experience, experience

in the DPRD, background of political parties, ideological background of political parties and even the origin of the commission of the members of the council. In carrying out their duties, members of the DPRD are required to follow the work rules that have been set according to their respective fields, this is where the political background sometimes causes differences in points of view and even disputes. A board member must have a good political background in carrying out his duties as a board member.

e) Factors of the Board's Understanding of Rules, Procedures and Policies

The existence of regulations, procedures and policies on regional finance is intended to assist council members in carrying out their role in this regard, namely conducting regional financial supervision. These regulations, procedures and policies serve as guidelines to ensure whether the implementation of regional finances (APBD) is in accordance with the objectives and laws and regulations set. The existence of laws also affects organizational behavior because of the large existence of the organization and it relates to daily activities within the regulatory framework that will affect central regulations and regional regulations.

The understanding of DPRD members about regulations, policies and procedures is also related to the understanding of DPRD members about laws or regulations governing regional financial management. This is in accordance with Government Regulation Number 58 of 2005 concerning Regional Financial Management Articles 132 and 133 which states that the DPRD supervises the implementation of regional regulations on regional budgets. Furthermore, Article 133 states that the supervision of regional financial management is guided by the provisions of the applicable laws and regulations. This means that in carrying out supervision of the APBD, the DPRD must refer to the applicable regulations. It also indicates that board members should have sufficient understanding of the rules, policies and procedures in place.

D. CONCLUSION

Based on the results of the study, it can be concluded that the Regional People's Representative Council in carrying out the supervision process in the Implementation of the Regional Revenue and Expenditure Budget (APBD) of Banten Province for fiscal year 2020 has tried to be carried out optimally even though the results are not optimal. Process after process was carried out but in 2020 this was the toughest year for the DPRD in conducting its supervision. To obtain maximum results in supervising the implementation of regional financial management by the DPRD, it is necessary to supervise the APBD in a comprehensive manner, starting from supervision at the Planning stage, Implementation stage, and Evaluation tapah. Furthermore, the supervisory process of the DPRD in the implementation of the Banten Provincial Budget includes: Determination of Implementation Standards, Determination of Measurement of Activity Implementation, Measurement of Implementation of Real Activities, Comparison of Activity Implementation with Standards and Analysis of Deviations and Taking Corrective

Actions, if necessary However, because in 2020 there was Covid-19 which had an impact on Banten Province, namely resulting in restrictions on mobilization and space for movement so that there was a correction to the shift in the budget that should have been allocated properly, there was a refocusing of the budget to handle the needs that were felt to be very urgent due to the pandemic, and because of that too is one of the factors hindering the DPRD in carrying out supervision in the implementation of the Banten Provincial Budget for the 2020 fiscal year. However, with this condition, the DPRD tries to strive optimally for each of its functions even though it does not achieve optimal results.

The Covid-19 pandemic that emerged in early March 2020 was the cause of the disruption of pad realization. The abpd revenue ceiling of Banten Province in 2020 decreased compared to 2019 due to the decrease in the main components of Regional Original Income (PAD) and the Equalization Fund. The budget ceiling of the Banten Provincial Government in 2020 was IDR 10.7 trillion, a decrease compared to 2019 which was recorded at IDR 12.65 trillion. The total revenue budget of eight Regency/City Governments in Banten Province in 2020 was Rp.22.31 trillion, a decrease of 10.81% (yoy) compared to the 2019 budget with a value of Rp.25.02 trillion. In terms of expenditure, the total budget targeted in 2020 is IDR 24.24 trillion, a decrease of 12.29% (yoy) compared to the 2019 budget of IDR 27.64 trillion.

In addition to the Covid-19 pandemic, there are several factors that hinder the DPRD in carrying out its supervisory function on the implementation of the Banten Provincial Budget for the 2020 budget, including: Factors that hinder the DPRD's supervision of regional financial management are: individual or personal factors, knowledge of DPRD members about the budget, political knowledge and understanding of Council members to regulations, procedures and policies. With these factors, it can affect the performance of board members in the implementation of supervision carried out in the face of regional financial management.

The suggestion is DPRD cannot run alone to supervise what is carried out by the executive, what has been committed between the executive and the legislature, especially in terms of the implementation of the APBD, so inevitably the DPRD must actively involve the community as the executive does with devices up to the RT level. The legislature is the same, it must have this tool both from the party element and from the team of DPRD members themselves, DPRD members should be able to further optimize the existence of the party machine at the level so that the party structure can be part of distributing information to the wider community. It is hoped that the DPRD will further increase supervision of regional financial management in realizing good local government to obtain maximum results. And in supervising the implementation of the 2020 Banten Provincial Budget so that it runs optimally and on target. It is hoped that factors that affect the performance of board members in the implementation of supervision carried out on regional financial management can be immediately followed up so that in the future this does not become a barrier for DPRD Members in carrying out supervision.

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Disclosure Statement

The authors declare that they have no competing interests

Data Availability Statement

The datasets used and/or analyzed during the current study are available from the corresponding author on reasonable request.

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