



The Supervisory Function of the Regional House of Representatives in the Implementation of the Regional Revenue and Expenditure Budget Year 2023 in Berau Regency

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ABSTRACT

This study aims to analyze the supervisory function of the Regional People's Representative Council (DPRD) on the implementation of the Regional Revenue and Expenditure Budget (APBD) in Berau Regency, East Kalimantan, in the 2023 budget year. The 2023 Berau Regency APBD has undergone several changes, with an initial budget of IDR 3.639 trillion and the last change to IDR 5.176 trillion. This study uses a descriptive method with a qualitative approach. The results of the study show that the Berau Regency DPRD carries out its supervisory function through three stages, namely planning, implementation, and accountability of the APBD. Factors that hinder the effectiveness of DPRD supervision include dominant executive intervention and differences of opinion between factions. To improve the effectiveness of supervision, this study recommends the implementation of a technology-based participatory and collaborative supervision model.

INTRODUCTION

Berau Regency is one of the regencies in East Kalimantan Province. In the 2023 Fiscal Year, the Berau Regency APBD underwent several changes. Based on information from various sources, the 2023 Berau Regency APBD was set with an initial budget of IDR 3.639 trillion. However, during the current budget year, there were several changes, including the Revised APBD which was ratified as Regional Regulation Number 05 of 2023, which increased the total budget to more than IDR 5.176 trillion. The development priorities of Berau Regency in 2023 include continued construction of road infrastructure, bridge construction, relocation of the final waste processing site (TPA), and continued construction of a new hospital. The main sectors that received significant budget allocations include education, health, infrastructure, and social welfare. The large size of the Berau Regency APBD in 2023 shows the importance of effective supervision by the DPRD to ensure optimal use of public funds for the welfare of the community.

The Berau Regency DPRD periodically conducts studies, examines, and evaluates the RKPD of the Berau Regent that has been received. Through the process of analysis and observing the development process in 2021 by synchronizing the findings of the DPRD during its duties and carrying out its functions through the formation of regions, budgets and supervision as well as considering input from the community regarding the results of development, feasibility and performance that have been carried out by the regional government so far. The results of the study relating to the duties and role of supervision during the period 2021-2022 can be stated as follows.

Table 1 Problems and Supervision of APBD Use

Agency (year)	The problem	Implementation of Supervisory Tasks
DPRD Head of Legal Section of Berau Regional Secretariat Proposing OPD (2022)	The first draft of the regional regulation amendment is about Regional Regulation Number 12 of 2004 concerning the management and business of Swallow's nest in Berau. Second, the draft of the regional regulation of the Plantation Company, and third, there is a draft of the regional regulation on the arrangement of national franchise supermarket chains. Small traders in the market and domestic shop owners (grocery stores) feel their economy is threatened by the rapid growth of the modern retail market. The absence of a Regional Regulation that regulates the distance between retailers is one of the causes of the	To regulate the management and business of swallow's nests, and provide reinforcement and clear standards regarding mechanisms that can provide strong encouragement for managing permits and paying taxes on swallow's nest businesses. Draft regional regulations for regional companies, are established with the aim of contributing to the development of the regional economy in general, and regional revenue in particular. The draft regional regulation on the

	establishment of retailers that are close to each other.	arrangement of national franchise supermarket chains is based on the presence of modern retail that lines almost every main road in big cities and district cities such as in Berau. Local people and those who are on the go are greatly helped by the presence of these retailers.
DPRD Regent	The request to re-correct the amount of the distribution of Production Services/Tantiem for the period 2016, 2017 and 2018, for the period 2016 and 2017 cannot be done, because it already refers to the Minister of Home Affairs Regulation number 2 of 2007 and the Berau Regency Regulation number 1 of 2013 concerning PDAM Tirta Segah.	Rejection of the DPRD recommendation for the dismissal of the Head of PERUMDAM Batikawal. PP No. 54 of 2017 concerning BUMD and Perda No. 2 of 2020 concerning Perumda Air Minum Batiwakkal Berau, and strengthened by the Decree of the Regent of Berau No. 211 of 2020. The distribution of Production Services is also based on the legal opinion of the District Attorney's Office

Source: Secretariat Document (compiled by researchers)

From the data on the problems and the role of supervision (Table 1) as described, it can be understood that in fact, the parliamentary institution is a political institution, and therefore must first be understood as a political institution. Its nature as a political institution is reflected in its function to oversee the running of government, while the legislative function is more related to technical characteristics that require many technical prerequisites and supports. As a political institution, the main prerequisite for becoming a member of parliament is the trust of the people, not the prerequisite of expertise which is more technical than political. According to Rensburg (2019), the supervisory function held by the DPRD is supported by strong authority to carry out supervision of the implementation of regional government policies so that the DPRD is more active and creative in responding to any obstacles in the implementation of regional government policies.

The initial phenomenon related to the supervision of the Regional Budget in Berau Regency in 2023 showed several interesting things. Based on the Audit Result Report (LHP) of the Audit Board of Indonesia (BPK) on the Regional Government Financial Report (LKPD) of Berau Regency in 2023, Berau Regency managed to maintain an Unqualified Opinion (WTP). However, there were notes and recommendations given by the BPK to improve regional financial management. In addition, there was also a significant Budget Financing Surplus

(SILPA) in the 2023 budget year, which reached IDR 893.21 billion. The PDIP faction of the Berau DPRD highlighted this increase in SILPA and suggested that the regional government increase monitoring and evaluation of Regional Apparatus Organizations (OPD) that had low budget absorption. The Regent of Berau also asked OPDs to be more active in realizing the budget, considering that the realization of the 2023 APBD only reached 89 percent. The Berau DPRD itself stated its readiness to supervise the use of the APBD from the planning stage. The working visit of the East Kalimantan Provincial DPRD to the Berau Regency Government also discussed the supervision of financial assistance for the 2023 fiscal year APBD. Members of the Berau DPRD were also asked to tighten supervision of budget realization. Analysis of previous research also shows challenges in the implementation of the DPRD's supervisory function in various regions. Research by Ridha Kurniawan (2018) highlights the DPRD's supervisory mechanism for the use of the APBD in the context of regional autonomy in Indonesia. These studies indicate a gap between the ideality of DPRD supervision and the reality of its implementation. Therefore, research on the DPRD's supervisory function for the implementation of the 2023 APBD in Berau Regency is important to be carried out in order to understand more deeply how the supervisory function is carried out, the factors that influence it, and its implications for the accountability and transparency of regional financial management.

LITERATURE REVIEW

The Concept of Supervision

According to Kadarisman, supervision is a series of continuous actions aimed at ensuring that the implementation of tasks, functions, and authorities remains in accordance with established regulations, all carried out in an effort to achieve organizational goals. According to Handoko, supervision is the act of comparing or measuring what is being or has been implemented with standard norms or plans that have been set. Supervision of local government involves two types of supervision, namely supervision in hierarchy and supervision in function. Hierarchical supervision refers to the process of supervision of local government carried out by institutions or authorities that have a higher level of hierarchy. Functional supervision is a form of supervision of local government carried out by focusing on certain functions, both by sectoral departments and by governments that have responsibility for general government, such as the Ministry of Home Affairs (Fauzi, 2014).

Supervisory Function by DPRD

The DPRD's supervisory function is basically a continuous, systematic process and refers to relatively standard stages. In the context of a political institution that is more strategic and not administrative. This distinguishes the supervisory function carried out by the DPRD from the supervisory function carried out by other government institutions. The DPRD's supervisory function is more politically strategic concerning the achievement of government goals and regional development in general. As with supervisory functions in general, the DPRD's supervisory function is based on a plan that is equipped with standards

to determine whether a regional government activity is said to be successful, failed or deviated in implementing the plan. According to Article 149 of Law Number 23 of 2014, the DPRD has a supervisory function, including supervision of the planning, implementation, and accountability of the APBD.

METHODOLOGY

This study uses a descriptive research type with a qualitative approach. The selection of the use of a descriptive research type with a qualitative approach is considered most appropriate by the researcher for this study, because the researcher wants to provide an in-depth description and analysis of the phenomena that occur in the implementation of the supervisory function of the Regional People's Representative Council in the implementation of the APBD in Berau Regency. The use of research data sources, namely primary data, is data from the direct object being studied, such as interview and observation data, and also uses secondary data, namely data that is not from direct sources but has been processed and comes from other parties, such as documentary data. The data collection techniques used are interview, observation and documentation techniques. In conducting data validity tests, researchers use data source triangulation. By using source triangulation, researchers conduct interviews, observations and documentation that are carried out directly on the implementation of the supervisory function of the Regional People's Representative Council in the implementation of the Regional Budget in Berau Regency. For data analysis in this study, the author used data analysis techniques from Miles, Huberman and Saldana known as the interactive model. According to Miles & Huberman (2016) activities in qualitative data analysis are carried out interactively and continue continuously until complete, so that the data is saturated. Activities in data analysis, namely Data Condensation, Data Presentation, and Conclusion Drawing and Verification.

RESEARCH RESULT AND DISCUSSION

DPRD's Supervisory Function Regarding the Berau Regency APBD

The general description of the DPRD's supervisory function over the Berau Regency APBD based on Article 149 of Law Number 23 of 2014 is a comprehensive and ongoing process, covering the entire cycle of regional financial management. The following is a description of the DPRD's supervisory function over the 2023 Berau Regency APBD.

1. Supervisory Function at the Planning Stage

Regional Revenue and Expenditure Budget (APBD) planning is an important process in regional financial management that aims to plan and allocate financial resources for various development programs and activities. Theoretically, APBD functions as an annual financial plan that determines regional revenues and expenditures to meet community needs for one fiscal year. This process involves collaboration between the executive and legislative branches, where the regional government prepares the Draft APBD (RAPBD) which is then discussed and approved by the Regional People's Representative Council (DPRD).

The Berau DPRD held a Plenary Meeting to hear the final opinions from seven factions regarding the Draft Regional Regulation on the Berau Regency APBD for the 2023 Fiscal Year. In the meeting, all factions expressed their approval of the APBD estimate of IDR 3,588,121,000,000. Despite agreeing, the Berau DPRD factions also conveyed several important notes that need to be considered by the Berau Regency Government in implementing the 2023 budget.

Table 2 Concrete Steps for Berau DPRD Supervision at the 2023 APBD Planning Stage

Supervisory Steps	Description	Data/Statistics
Review of Draft APBD	Each faction conducted an in-depth study of the Draft APBD.	7 Factions deliver final opinions
Working Meeting with TAPD	The DPRD Budget Agency met with the Regional Government Budget Team to discuss budget details.	Existence of Working Meeting
Final Opinion of the Faction	The factions conveyed their views and recommendations on the Draft APBD in the Plenary Meeting.	Notes regarding budget absorption and community aspirations
Focus on Community Aspirations	The DPRD emphasized the importance of realizing community proposals during the recess period.	Spotlight on the realization of community proposals
Emphasis on Budget Absorption	The DPRD provided notes on the need to maximize budget absorption.	Emphasis on budget implementation effectiveness
Approval of Regional Budget Regulation	The DPRD approved the Draft APBD to become the 2023 APBD Regulation.	Regional Regulation Number 10 of 2022 was stipulated

Source: Author's Analysis

These notes, as summarized in the table above, collectively highlight the need for the Regional Government to maximize the absorption and realization of the activity spending budget in each Regional Apparatus Organization (OPD)/Regional Apparatus Work Unit (SKPD). The Berau DPRD emphasized the importance of ensuring that planned activities can be implemented in accordance with the allocated budget. In addition, special attention was also given to the aspirations of the community conveyed during the recess period of DPRD members in their respective electoral districts (Dapil). Many people questioned the realization of activity proposals that they had submitted to DPRD member representatives, but had not yet been realized. This is a separate note for DPRD members who have forwarded community proposals to the relevant technical OPD/SKPD.

After going through the review process and submitting the final opinions of the factions, the Berau DPRD has a crucial role in approving and determining the Draft APBD into a Regional Regulation (Perda) APBD. DPRD approval is an

absolute requirement for the APBD to be implemented legally. The table above clearly states that all seven factions in the Berau Regency DPRD submitted opinions approving the Draft Regional Regulation on the Berau Regency APBD for the 2023 Fiscal Year. This approval was then stated in the Berau Regency Regional Regulation Number 10 of 2022 concerning the Regional Revenue and Expenditure Budget for the 2023 Fiscal Year. This Perda is a binding legal basis for the Berau Regency Government to implement all programs and activities that have been budgeted. The existence of the Perda APBD ensures that the use of the regional budget has legitimacy and can be accounted for in accordance with the provisions of laws and regulations.

The implementation of the supervisory function of the Regional People's Representative Council (DPRD) in the implementation of the Regional Revenue and Expenditure Budget (APBD) in Berau Regency at the planning stage shows the importance of the DPRD's role in ensuring that the budget prepared is in accordance with the needs of the community. The DPRD evaluates and analyzes the Draft APBD submitted by the Regional Head, by considering input from the community and the results of studies that have been conducted. This process creates space for the DPRD to provide input and recommendations that can increase the relevance and effectiveness of the planned budget.

2. *Supervision Function at the Implementation Stage*

Table 3 Summary of the 2023 Berau Regency Budget

Description	Amount (Rp)
Initial Budget Allocation	3,588,121,000,000
Budget Increase	1,537,947,000,000
Total Revised Budget Allocation	5,176,947,000,000

Source: Secretariat of the Berau Regency DPRD

In 2023, Perumda Air Minum Batiwakkal launched a significant program focused on expanding access to clean water through new house connections (SR). The program was driven by the goal of increasing the coverage of clean water services in Berau Regency, thereby improving community health outcomes and potentially contributing to poverty reduction by providing access to basic needs. The program set a target of achieving 4,000 new SR connections during the 2023 calendar year. However, progress in realizing this target appears to be somewhat slower than anticipated. By the end of November 2023, reports indicated that only 1,150 SR connections had been installed. Nevertheless, by the end of the year, Perumda Batiwakkal had successfully completed a total of 3,014 new SR connections, still below the initial target but still a substantial effort to expand its service network.

The DPRD's main oversight function in the context of the APBD is its involvement in the budget approval process. The Berau Regency DPRD approved the initial 2023 APBD in November 2022 and then approved the revised APBD in September 2023. During these deliberations, DPRD members will have the opportunity to review and question the proposed allocations for Perumda Batiwakkal and its programs, including the new SR initiative. The

DPRD held meetings and hearings with the leadership of Perumda Batiwakkal. In January 2023, the DPRD invited the KPM (Capital Owner's Authority, namely the Regent) and Dewas (Supervisory Board) of Perumda Batiwakkal to discuss the 2023 Company Work and Budget Plan (RKAP). Although the invited parties did not attend, this indicated the DPRD's intention to oversee Perumda's plans for the year, which would include key programs such as the SR initiative.

The DPRD is also involved in supervision by questioning the financial performance of Perumda Batiwakkal and its contribution to Regional Original Revenue (PAD). During the Plenary Session on the Regent's Accountability Statement Report (LKPI) for the 2023 fiscal year in April 2023, DPRD members raised questions about the relatively low PAD contribution from Perumda. This shows that the DPRD is monitoring the overall financial health of Perumda and its ability to generate revenue for the region, which is indirectly relevant to the sustainability of its service programs.

There was disagreement and tension between the DPRD and the Director of Perumda Batiwakkal. The chairman of the Berau Regency DPRD for 2019-2024, Madri Pani, openly stated that the Director did not understand the DPRD's supervisory function. The Director's absence from scheduled DPRD meetings was also criticized by the legislative body. These interactions show a dynamic in which the DPRD is actively seeking to hold the Perumda leadership accountable, which is likely to extend to the implementation of significant programs such as the SR initiative. The DPRD also appears to be involved in addressing specific service delivery issues managed by the Perumda. For example, in May 2023, the DPRD held a hearing (RDP) to follow up on the long-standing issue of clean water management in Kampung Tabalar Ulu, involving the Perumda and the DPUPR (Public Works and Spatial Planning Agency). Although this focused on a specific location, it showed the DPRD's willingness to intervene and find solutions to water service issues, which is in line with the SR program's goal of expanding access.

The DPRD proactively offered potential solutions to improve the financial situation of Perumda Batiwakkal, including suggesting options such as changing its legal status, attracting investors, or receiving capital injections from the APBD. This shows that the DPRD is not only critical but also looking for ways to ensure the long-term survival of Perumda and its ability to deliver essential services effectively.

Table 4 Summary of Berau DPRD Supervisory Activities Related to Perumda Batiwakkal and the SR Program

DPRD Activity Dates	Topics/Issues Discussed	DPRD's Main Points/Concerns	Response from Batiwakkal Regional Public Corporation
November 2022	2023 APBD Approval	Approval of the budget of Perumda Batiwakkal	-
January 2023	2023 RKAP Meeting Invitation	The presence of KPM and Dewas	Not present

		for the discussion of the RKAP	
April 2023	Regent's Financial Report for 2023	Low PAD contribution from Perumda	Perumda Director clarifies the amount of contribution
May 2023	RDP for Clean Water Management in Tabalar Ulu	Follow-up on problematic clean water management	Perumda and DPUPR promised to follow up
September 2023	Approval of Changes to the 2023 Regional Budget	Approval of the revised budget, including allocations for programs	-
Throughout 2023	Statement of the Chairman of the DPRD	Criticism of the Perumda Director's understanding of the DPRD's supervisory function	-
Throughout 2023	DPRD Solution Offer	Options to improve the financial health of Perumda	-

Source: Author's analysis

The DPRD's approval of the 2023 APBD and its amendments is a fundamental aspect of their oversight. By voting in favor of this budget, the DPRD effectively ratified the allocation of public funds to Perumda Batiwakkal, which will include resources intended for service expansion programs such as the SR initiative. The Berau Regency DPRD demonstrated its involvement in monitoring the implementation of activities funded by the 2023 APBD through various mechanisms. One of them is through discussion and approval of the APBD and changes to the APBD. This process allows the DPRD to understand the budget allocation for various programs and activities, and to provide approval based on regional development priorities and community aspirations. In addition, the DPRD also plays an active role in reviewing the 2023 Regent's Accountability Statement Report (LKPJ). Through this forum, DPRD members evaluate the Regent's performance during the current budget year, including program achievements and budget use by each OPD.

In the discussion of the LKPJ, DPRD members critically highlighted the use of the budget in important sectors such as health and education. For example, the DPRD questioned the effectiveness of budget use in the Public Works and Spatial Planning Agency (DPUPR) which reached almost 50 percent of the total APBD. This shows that the DPRD does not only look at the numbers in the report, but also seeks to understand the impact of budget use on public services and regional development. The LKPJ review process is one of the main mechanisms for the

DPRD to supervise the implementation of the APBD and identify potential problems or inefficiencies in regional financial management.

The Berau Regency DPRD also showed concern for the compliance of the implementation of the 2023 APBD activities with the established schedule and applicable regulations. Delays in project completion, especially those handled by the Public Works and Spatial Planning Agency (DPUPR), became one of the focuses of DPRD supervision. DPRD members openly criticized the performance of DPUPR which was considered less than optimal in managing projects, as evidenced by the many projects that should have been completed in 2023 but continued until early 2024. Concerns also arose regarding the potential for a decline in the quality of work due to contractors rushing to catch up on time to avoid fines.

The Berau Regency DPRD demonstrated initiative to conduct supervision through a working meeting with the DPUPR. In this meeting, DPRD members questioned the reasons for project delays, evaluated the planning and tender process which were considered less than optimal, and emphasized the importance of work quality. Several DPRD members directly expressed their disappointment with the many projects that were not completed on time and had the potential to reduce quality. Through this supervision, the DPRD attempted to encourage the DPUPR to improve its performance in the future, especially in the planning and implementation of projects that directly affect the interests of the community.¹⁴ Although the direct impact of this supervision on the final results of the project is not always documented in detail in available sources, the DPRD's actions demonstrate an active effort to ensure accountability and effectiveness of budget use in the infrastructure sector.

3. Supervisory Function at the Accountability Stage

In the accountability stage of the 2023 Berau Regency APBD, the DPRD has a central role in examining the financial reports submitted by the Regent. Based on the provisions of laws and regulations, the Regent of Berau submitted a Draft Regional Regulation (Draft regional regulation) concerning Accountability for the Implementation of the 2023 Budget Year APBD to the DPRD in 2024. This draft regional regulation is accompanied by a financial report that has been audited by the BPK. This financial report at least includes the Budget Realization Report, Balance Sheet, Cash Flow Report, and Notes to the Financial Statements. The draft regional regulation on Accountability for the Implementation of the 2023 Budget Year APBD of Berau Regency was then stipulated as Regional Regulation Number 4 of 2024.

The process of examining financial reports by the DPRD involves an in-depth analysis of the conformity between the planned budget and its realization. The DPRD will examine each income and expenditure item to identify any significant differences and seek explanations for the deviations. The DPRD Budget Agency (Banggar), as one of the council's supporting tools that has a special function in the budget sector, plays an important role in this process. Banggar members will carefully study the financial reports, compare the figures listed with the targets that have been set, and evaluate the efficiency and

effectiveness of budget use. The DPRD has the authority to request clarification from the Regent and regional government officials regarding the implementation of the APBD. These questions and requests for explanations aim to ensure that each expenditure has a strong legal basis, is carried out in accordance with applicable procedures, and provides the greatest possible benefits to the community. The examination carried out by the DPRD is not only limited to the financial aspect, but also includes an evaluation of the achievement of performance targets that have been set in the regional planning document. The DPRD will examine whether the budgeted programs and activities have been successfully implemented in accordance with the expected objectives.

One of the crucial elements in the supervision of the APBD by the DPRD is the analysis of the audit results conducted by the Audit Board (BPK). After the regional government's financial report has been audited, the BPK will submit an Audit Result Report (LHP) to the regional head and the DPRD. This LHP contains the BPK's opinion on the fairness of the financial report, findings related to weaknesses in the internal control system, and non-compliance with laws and regulations. The BPK's opinion can be in the form of Unqualified Opinion (WTP), Exceptional Opinion (WDP), Unqualified Opinion (TW), or a Statement Refusing to Provide an Opinion (Disclaimer of Opinion).

For the 2023 Berau Regency Budget, the BPK issued an Unqualified Opinion (WTP). The WTP opinion is an indication that the financial statements are presented fairly in accordance with Government Accounting Standards (SAP) and there are no significant material errors. However, the WTP opinion does not mean that there are no findings or recommendations for improvement provided by the BPK. The BPK can still identify areas where regional financial management can be improved. The DPRD has the right to ask the BPK for clarification regarding the findings listed in the LHP. The involvement of the DPRD in reviewing the BPK LHP shows a commitment to independent external supervision and accountability. The WTP opinion achieved by Berau Regency shows the quality and reliability of regional financial management according to the BPK's assessment. However, to understand in depth the potential areas for improvement, the DPRD needs to access and analyze in detail the findings and recommendations contained in the BPK LHP.

If in the process of examining financial reports and BPK audit results, the DPRD finds irregularities or problems in the management of the APBD, there are several mechanisms that can be taken to provide recommendations and follow up on these findings. The DPRD has the authority to submit recommendations to the Regent to take corrective action. These recommendations can be in the form of improving financial management procedures, improving internal control, or imposing administrative sanctions on parties proven to have committed violations. In addition, the DPRD can also form a special committee (pansus) to conduct further investigations into specific issues or BPK findings that require further investigation. The formation of a pansus indicates a more in-depth and focused level of supervision in handling complex financial problems.

The DPRD also has the right to request a report on the follow-up actions taken by the regional government to the BPK recommendations. This mechanism

ensures that audit findings are not ignored and that the regional government takes concrete steps to correct identified weaknesses. Furthermore, the DPRD has a legislative function that can be used to issue regional regulations aimed at improving regional financial management and accountability. The DPRD's ability to provide recommendations and demand follow-up reports creates a strong accountability mechanism, where the executive is responsible for addressing identified deficiencies. The formation of a special committee demonstrates a more focused approach to investigating complex financial issues.

During the accountability stage of the 2023 Berau Regency APBD, the DPRD has taken a number of concrete steps in carrying out its oversight function. This process involves a series of discussions and approvals that demonstrate the active involvement of the regional legislative institution. The DPRD held a plenary meeting to discuss the Draft Regional Regulation (Draft regional regulation) on Accountability for the Implementation of the 2023 Budget Year APBD. In these meetings, the factions in the DPRD conveyed their final opinions on the Draft regional regulation. This process culminated in a joint approval between the Berau Regency DPRD and the Berau Regent on Regional Regulation Number 4 of 2024 concerning Accountability for the Implementation of the 2023 Budget Year. This approval implicitly indicates that the DPRD has reviewed the Regent's Accountability Report for the Implementation of the 2023 Budget, which includes audited financial reports and related records.

The supervision carried out by the Berau Regency DPRD on the accountability stage of the 2023 APBD shows active involvement in ensuring accountability for regional financial management. The process of discussing the Draft Regional Regulation on Accountability, submission of final faction opinions, and joint approval with the Regent are indications of a functioning supervisory mechanism. The DPRD's attention to PAD realization, spending efficiency, and BUMD evaluation plans show a focus on important aspects in regional financial management. However, the effectiveness of DPRD supervision can continue to be improved. Increasing the capacity of DPRD members and staff in financial analysis and audit review will strengthen their ability to carry out more in-depth supervision. Better access to detailed financial data and the BPK Audit Result Report for DPRD members and the public will also increase transparency and accountability. The establishment of a clearer mechanism to follow up on DPRD recommendations and BPK findings, as well as reporting on the implementation of these follow-ups, will ensure that supervision results in real improvements in regional financial management. Increasing public participation in the APBD supervision process can also make a valuable contribution to realizing better regional financial governance. Strengthening the DPRD's supervisory function is an important element in realizing good governance and encouraging regional development sustainable.

Factors inhibiting DPRD supervision of the implementation of the 2023 Berau Regency APBD

a. Dominant Executive Intervention as an Obstacle to DPRD Supervision

The dominant executive intervention in the legislative and supervisory functions of the DPRD in Berau Regency has emerged as a major obstacle in the

implementation of effective APBD supervision. In an ideal regional government system, the relationship between the executive and the legislature should reflect the principle of mutual supervision and complementarity. However, the reality often shows that the executive's dominance reduces the crucial role of the DPRD as a representation of the people who have the responsibility to carry out the supervisory function optimally. One of the main manifestations of this intervention is the tendency that most draft regional regulations (raperda) originate from the executive. As a result, the DPRD is often placed in a position as a mere formality ratifier, and not as an active supervisor involved in policy formation from the start. The minimal participation of the DPRD in formulating policies that are relevant to the needs of the community reduces their opportunity to carry out in-depth supervision and evaluation of policies proposed by the executive. Furthermore, executive intervention often manifests itself in the form of influence on important decisions that should be the independent domain of the DPRD. For example, when the DPRD provides recommendations regarding more transparent and accountable budget management, executive decisions often ignore or even ignore these suggestions. This misalignment creates the impression that the DPRD's oversight efforts do not have a significant impact, which can ultimately reduce public trust in the legislative institution. Political pressure experienced by DPRD members is also another form of executive intervention. In many cases, DPRD members may feel bound by the interests of political parties or certain individuals who are close to the executive, thus hampering their ability to carry out their oversight function objectively and independently. This situation creates a conflict of interest that is detrimental to the process of oversight and accountability for the use of regional budgets, and results in the oversight being ineffective and not reflecting the interests of the wider community. In addition, the lack of support from the regional government in terms of providing transparent and accurate access to information and data is also a serious obstacle. Without adequate information, the DPRD will have difficulty in conducting an in-depth and comprehensive analysis of the implementation of the APBD, which in turn reduces the effectiveness of overall oversight.

b. Differences of Opinion Between Factions as an Obstacle to DPRD Supervision

In addition to executive intervention, differences of opinion between factions in the Berau Regency DPRD are also a significant inhibiting factor in the implementation of the APBD supervision policy. In the context of budget supervision, agreement and cooperation between factions are crucial to ensure that the supervision carried out is comprehensive, thorough, and effective. However, differences in views and interests between factions often create uncertainty in the decision-making process, which ultimately reduces the effectiveness of overall supervision. One real impact of this difference of opinion is the obstruction of the decision-making process related to the formulation and delivery of supervision recommendations. When factions in the DPRD cannot reach an agreement on the substance of the recommendation, the resulting recommendation tends to be weak, ambiguous, and lacks the power to encourage

significant changes or improvements in budget management. For example, if one faction supports a particular recommendation while another faction rejects or proposes substantial amendments, this can create confusion and uncertainty among executives regarding the concrete steps that must be taken as a follow-up to DPRD supervision. As a result, supervision that should be carried out optimally becomes obstructed and less impactful. Furthermore, differences of opinion between factions can also create political tensions that disrupt healthy and productive relations between the DPRD and the executive. When factions are involved in prolonged disputes, their main focus often shifts from constructive and improvement-oriented oversight efforts to partisan political disputes. This not only reduces the effectiveness of APBD oversight, but can also result in a decline in public trust in the DPRD as an independent and objective oversight institution. This distrust, if not immediately resolved, can lead to political apathy among the public, which will further worsen the situation and threaten the legitimacy of the DPRD as a representation of the people. In addition to the political impact, differences of opinion between factions can also result in unnecessary waste of time and resources. The prolonged process of negotiation and discussion to reach an agreement between factions often diverts attention and resources from important issues that should be the main focus of oversight. In the context of APBD oversight, time wasted in unproductive political debates can reduce the opportunity to conduct an in-depth and comprehensive evaluation of budget use, which in turn has the potential to cause irregularities in budget use to go undetected or not handled properly.

Draft model of supervision of the Regional People's Representative Council in the implementation of the Regional Budget in Berau Regency

The technology-based participatory and collaborative monitoring model (PKBT) is an innovative framework designed to strengthen the DPRD's monitoring function over the APBD. This model emphasizes three main pillars: structured community participation, intensive collaboration between the DPRD and local governments, and comprehensive use of information technology. PKBT aims to create a more transparent, accountable, effective, and efficient monitoring system, so that regional financial management can provide maximum benefits to the community.

Community participation in the PKBT model is realized through the provision of an easily accessible digital platform to convey aspirations and feedback, the holding of regular public participation forums involving various elements of society, and the development of a more interactive recess mechanism by utilizing technology. Intensive collaboration between the DPRD and the regional government is facilitated through the formation of an APBD supervision coordination team, the provision of open access to data and information, and constructive and ongoing dialogue in each stage of the APBD. The use of information technology is integrated through the development of the APBD Supervision Information System (Sipola Reses), a mobile application for APBD supervision, and the use of data analysis technology to support each stage of supervision.

The PKBT model also emphasizes strengthening the capacity of the DPRD through continuous training and capacity development, improving the quality of human resources, as well as comparative studies and knowledge exchange. In addition, this model includes an effective follow-up mechanism, consisting of the preparation of concrete and measurable recommendations, monitoring follow-up by the local government, and publication of follow-up information to the public. By implementing the PKBT Model, it is hoped that the DPRD can carry out its APBD oversight function more optimally. This model not only increases transparency and accountability in regional financial management, but also empowers the community to actively participate in the oversight process. Ultimately, PKBT contributes to the creation of good governance and sustainable regional development.

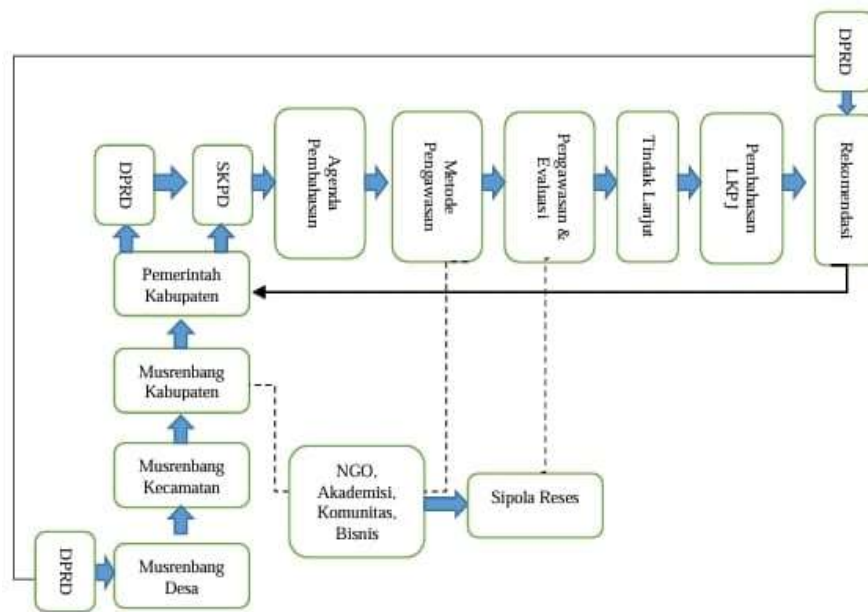


Figure 1 Design of Technology-Based Participatory and Collaborative Supervision Model (PKBT)
 Source: Author's analysis results

The implementation of the DPRD supervision model practically begins from the Musrenbang Stage, where the DPRD is present in the development planning forum at the village/sub-district, sub-district, to district/city levels. This presence is not merely ceremonial, but rather a form of active involvement to provide constructive input, initiate the process of monitoring development planning carried out by the regional government, and become a channel for community aspirations. The DPRD plays an important role in ensuring that the voices and needs of the community, especially those often neglected at the lower level, are truly accommodated in the regional development plan. Musrenbang as a collaborative forum also emphasizes the importance of the participation of various stakeholders such as NGOs, communities, academics, and other elements of society to produce an inclusive and responsive development plan.

At the RAPBD Discussion Stage, the DPRD together with the local government and related SKPDs conduct in-depth discussions on the draft

budget. In this case, the DPRD not only acts as a partner of the local government, but also as a representative of the community whose job is to fight for the interests and aspirations of the people in budget allocation. This discussion process involves critical analysis of various aspects of the RAPBD to ensure that the proposed budget is truly in accordance with the real needs of the community and regional development priorities. After the RAPBD is approved, the DPRD continues its supervisory function over its implementation through a structured mechanism, including monitoring, evaluating budget realization, and analyzing local government accountability reports. To ensure the effectiveness of supervision, the DPRD conducts a clear and structured Determination of the Supervision Agenda, setting a schedule and scope of supervision to avoid overlapping and confusion in implementation. In addition, Determination of the Supervision Method is also a crucial stage, where the DPRD chooses the right supervision method according to the context, such as public complaints, public hearings, work visits, or commission work meetings. A good understanding of the characteristics of each supervision method is important so that the DPRD can carry out its functions optimally.

In carrying out supervision, the DPRD practically supervises the cooperation agreement between the regional government and third parties, starting from the tender stage to the project handover. DPRD members from the relevant commission are responsible for carrying out supervision and reporting it in a hierarchical manner, emphasizing accountability in every supervisory action. Follow-up of Supervision Results is an important stage to ensure that findings of violations or problems identified during supervision are not ignored, but are followed up with monitoring and improvement efforts. This monitoring aims to ensure that violations are stopped and the authorities take the necessary actions. The DPRD assesses the Regent's Accountability Statement Report (LKPJ) at the end of the budget year or the end of the term of office. This assessment aims to evaluate the suitability between the implementation of regional government activities and the established plan. If there is a discrepancy, the DPRD has the authority to provide recommendations for improvement, although its authority is limited to providing recommendations and does not include accepting or rejecting the LKPJ.

Table 5 Comparison of the existing conditions of DPRD supervision of the APBD and the Technology-Based Participatory and Collaborative Supervision Model (PKBT)

Supervision Aspects	Existing Conditions	PKBT Model
Community Participation	Limited to formal mechanisms (Musrenbang, recess)	Structured and intensive through digital platforms, public participation forums, interactive recess
Collaboration between DPRD and Regional Government	Potential for executive intervention, limited data access, political dynamics	Intensive and constructive through coordination teams, open data access, ongoing dialogue

Supervision Aspects	Existing Conditions	PKBT Model
Utilization of Information Technology	Limited and not yet comprehensively integrated	Integrated in every stage of supervision (Reses Sipola, mobile application, data analysis)
Focus of Supervision	Tends towards formal and procedural aspects	Broader, covering program effectiveness, development impact, and value of benefits for the community.
Nature of Supervision	Reactive (responding to reports)	Proactive (preventing problems) and sustainable
Accountability	Especially vertical (to the community)	Vertical and horizontal (between DPRD and local government)
Transparency	Limited, depending on the wishes of the local government	High, supported by open data access and digital platforms
Efficiency and Effectiveness	Potential inefficiencies due to manual processes and limited information	Enhanced with automation, fast information access, and accurate data analysis
Strengthening the Capacity of the DPRD	Limited, relying more on individual experience	Structured through training, human resource development, and technology support
Expected results	Compliance with regulations, minimizing deviations	Good regional financial governance, sustainable development, improving community welfare

Source: Author's analysis

Table 5 provides a more concise and structured overview of the differences between the existing conditions and the PKBT model in various aspects of APBD supervision. One of the fundamental differences between the existing conditions and the PKBT model lies in the level and quality of community participation in APBD supervision. In the existing conditions, community participation tends to be passive and limited to formal mechanisms such as development planning deliberations (Musrenbang) or conveying aspirations through recess. The PKBT model, on the other hand, offers a more proactive and structured approach to involving the community. Digital platforms, public participation forums, and interactive recess mechanisms are designed to open up wider and more intensive participation space for the community. This not only increases the accountability of the DPRD in absorbing and following up on community aspirations, but also empowers the community to play an active role as a "watchdog" in regional financial management.

Another difference lies in the level of collaboration between the DPRD and the regional government and transparency in the management of the APBD. In existing conditions, the relationship between the DPRD and the regional government is often colored by political dynamics and the potential for executive

intervention. DPRD access to APBD data and information can also be limited, thus hampering the effectiveness of supervision. The PKBT model encourages more intensive and constructive collaboration between the DPRD and the regional government. The formation of an APBD supervision coordination team, the provision of open access to data and information, and ongoing dialogue are mechanisms for building better relationships and increasing transparency. Thus, APBD supervision is no longer seen as an antagonistic activity, but as a joint effort to improve the quality of regional financial management.

The use of information technology is another significant differentiator between the existing conditions and the PKBT model. In the existing conditions, the use of information technology in APBD supervision is still limited and has not been comprehensively integrated. The PKBT model integrates information technology in every stage of APBD supervision. The APBD Supervision Information System (Sipola Reses), APBD supervision mobile application, and data analysis technology are utilized to improve the efficiency, effectiveness, and accountability of supervision. Information technology allows for more structured management of supervision data and information, easier and faster access to information, and more in-depth data analysis. This not only improves the efficiency of the supervision process, but also strengthens the quality of the supervision results.

CONCLUSIONS AND RECOMMENDATIONS

The Berau Regency DPRD actively carries out its supervisory function regarding the Berau Regency APBD which can be drawn from three stages of supervision, namely;

- a) Planning Stage Supervision, DPRD plays an important role in preparing and approving the Draft Regional Revenue and Expenditure Budget (RAPBD). Through collaboration with the executive, DPRD ensures that budget allocations are in accordance with community needs and regional development priorities. This process involves in-depth analysis of the regional government's work plan, so that supervision is not only formal, but also oriented towards improving community welfare.
- b) Supervision of the Implementation Stage, the DPRD is responsible for monitoring the use of the budget to ensure that it is in accordance with the approved plan. This supervision is carried out through the commissions in the DPRD, which function as the spearhead in supervising the management of the APBD. DPRD members are expected to go directly to the field to absorb community aspirations and obtain accurate data on program implementation, so that they can identify potential deviations that may occur.
- c) Accountability Stage Supervision, the DPRD evaluates the financial reports submitted by the executive. This supervision aims to ensure that the use of the budget is carried out in an accountable and transparent manner. The DPRD needs to conduct an in-depth study of the accountability report to identify the causes of the Budget Calculation Surplus (SiLPA) and formulate the necessary corrective steps. Good collaboration between the DPRD and the executive is essential to ensure that any budget changes.

From these conclusions, the author makes the following recommendations;

- a) To improve the effectiveness of DPRD supervision of the APBD, several recommendations are needed that cover all stages of budget management. At the planning stage, the DPRD needs to strengthen consultation and collaboration with the executive through discussion forums involving various stakeholders, and establish clear performance indicators for each program.
- b) To overcome the obstacles to DPRD supervision of the APBD in Berau Regency caused by executive intervention and differences of opinion between factions, it is necessary to strengthen DPRD regulations and independence through reforms that clarify the limits of executive intervention and ensure that DPRD recommendations are heeded.
- c) The implementation of the Technology-Based Participatory and Collaborative Supervision Model (PKBT) is recommended for the DPRD to implement because it offers a more comprehensive and relevant approach to APBD supervision.

ADVANCED RESEARCH

Based on a critical analysis of the supervisory function of the DPRD in Berau Regency, this study recommends the adoption of an advanced *Technology-Based Participatory and Collaborative Supervision Model* (PKBT) as a transformative framework to enhance the effectiveness, transparency, and accountability of APBD oversight. This model promotes a shift from conventional and often fragmented supervision practices to a more integrated, data-driven, and participatory approach. It emphasizes active community involvement through digital platforms, real-time data monitoring, and structured collaboration between the DPRD, executive bodies, and civil society. By leveraging information technology, the PKBT model enables more accurate tracking of budget implementation, facilitates timely feedback mechanisms, and empowers the DPRD with better access to comprehensive and reliable data. Furthermore, this model is designed to mitigate existing barriers such as executive dominance and factional fragmentation by institutionalizing transparency and shared accountability. The implementation of PKBT is expected to strengthen institutional independence, foster inter-factional cooperation, and elevate the DPRD's role from a passive approver to a proactive and strategic supervisory body that drives good governance and sustainable development in regional financial management.

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