

Implementation of The Budget Functions of The Regional People's Representative Council, Solok City, West Sumatra Province

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Abstract. One of the functions of the Regional House of Representatives is the budget function. The budget function includes a discussion of the Regional Revenue and Expenditure Budget. The Regional People's Representative Council discusses and also gives approval to the draft of the Regional Revenue and Expenditure Budget submitted by the regional government. Optimization of the implementation of the budget function will be related to the implementation of development and good governance. This study aims to determine the implementation of the budget function of the Solok City Regional House of Representatives in the preparation of the 2020 Solok City Regional Revenue and Expenditure Budget. The method that the researcher uses is descriptive method through a qualitative approach. Data collection techniques used literature studies and field studies consisting of observation and in-depth interviews. The results show that the implementation of the budget function by the Regional People's Representative Council has not been running effectively and efficiently in the absorption of budget use, yes, this is seen from the not yet maximal implementation of the program in every organization and regional apparatus in Solok City. There have been many budget cuts and diversions that have been set previously because the budget is used to handle the Coronavirus Disease-19 (Covid-19) pandemic that is hitting Indonesia. The impact of this research is to become a concern for the government and become knowledge in government science for future researcher.

Keyword: Implementation, Budgeting, Representative Council

1. Introduction

The DPRD's budget function is implemented in the form of ratification of the Draft Regional Budget (APBD) submitted by the government. Indicators of the implementation of the DPRD's budget function can be seen from

- (1) the APBD which is oriented to the public interest;
- (2) APBD prepared with a performance scheme;
- (3) APBD must be able to provide flexibility for its executors to maximize the management of their funds by taking into account the principle of value for money.

Indonesia is a democratic country that adheres to an indirect system (representational system). This is as explained in Article 1 paragraph (1) of the Republic of Indonesia Constitution, the responsibility lies in the hands of the people and is fully carried out by the representatives of the people. As a state institution, the regency/city DPRD as a regional legislative body has 3 (three) functions as stated in Article 343 paragraph (1) of

the Law of the Republic of Indonesia Number 27 of 2009 concerning MPR, DPR, DPD, DPRD. This provision states that the regency/municipal DPRD has legislative functions, budgetary functions, and supervisory functions. The Regional Revenue and Expenditure Budget (APBD) is the regional government's annual financial plan that is discussed and mutually agreed upon by the DPRD and the regional government which is then stipulated through regional regulations. APBD is an annual work plan to realize various routine activities and development of the Regional Government which have been calculated and regulated. The Regional Government of the City of Solok together with the DPRD have determined the Regional Revenue and Regional Revenue and Expenditure Budget (APBD) for 2021 in the amount of IDR 636,686,506,505 which will later become the work guidelines for the regional government for 1 period (1 year).

Based on the results of the search and exploration of previous research, it was found that there were some similarities in the discussion, but this research was different from previous research. As for some of the previous studies, the first is from Nurul Hafizah (2022). This research examines the duties and powers of the Regional People's Representative Council (DPRD) in implementing the Regional Revenue and Expenditure Budget (APBD) in North Sumatra Province, the constraints experienced, and efforts to overcome these obstacles. This research uses qualitative research methods of problem research. Information obtained from the results of questions and answers and literature research. The research results prove that the DPRD of North Sumatra Province has a very significant function in calculations. The obstacles that arise are related to the limited budget, time adaptation and the many different activities of DPRD members, as well as aspects of communication. There have also been efforts made to overcome the obstacles in this regard, namely increasing the budget, adjusting the duration and number of activities, and pressure from the Deliberative Body so that all DPRD members can appear in the APBD discussion with the administrator [1]. The second from Avitta Kurnia Dewi (2021) This scientific article discusses the Duties and Authorities of the Regional People's Representative Council (DPRD) in the Implementation of the Functions of the Regional Revenue and Expenditure Budget (APBD) of Central Java Province. The purpose of this study is to find out whether the DPRD of Central Java Province has implemented its duties and authorities in implementing the budget function in approving the Regional Revenue and Expenditure Budget (APBD) optimally, effectively and efficiently. The method that will be used in this article is a descriptive method in which the writer gets through observation and interviews. The existence of the Central Java DPRD I as a government institution I which has an obligation to realize the welfare of the region. The Central Java DPRD through the APBD carries out the Budget Function which maximizes all potential and implements and manages regional activities properly and on target. The results of this study "The duties and authorities" possessed by the DPRD of Central Java province in the budget function are very important and very significant, "because the function of the budget itself will determine whether activities in the area will run well or not. The third is research by Juelfrida Eunike Supit (2019). This study aims to determine the implementation/phases of the budget function in the Regional People's Legislative Council of the Sangihe Islands Regency for the 2019 fiscal year. Article 101 paragraph (1) of Law Number 23 of 2014 concerning Regional Government emphasizes that the Regional People's Representative Council is the regional people's representative institution and has a position as an element of regional government administration. The

Regional People's Representative Council has legislative, budgetary and supervisory functions. This study uses qualitative research methods, using informants who are competent to answer research problems. The focus of this study is the performance of the DPRD Sangihe Islands Regency in carrying out the budget function, which is assessed through performance indicators according to Prawirosentono. Based on the results of the study it was concluded that the effectiveness carried out by the Regional People's Legislative Council of Sangihe Regency was considered good, because the implementation process was in accordance with existing regulations. Because the Regional People's Representative Council of Sangihe Regency itself, in carrying out this budget function, conducted discussions on general budget policies and provisional budget ceiling priorities in 2019 and discussion of general budget policies and provisional budget ceiling priorities on changes to the Regional Expenditures Budget for the 2019 fiscal year. The fourth is research conducted by Tri Arso (2019) The consistency of the DPRD in carrying out its oversight function will determine the effectiveness of local government administration in achieving good and clean governance (good governance and clean government). APBD is an annual budget that summarizes all programs and policies of the regional government as well as a measurable variable to determine the achievement of the performance of the Regional Government in carrying out its administration each year. Consistency and effectiveness of the DPRD's supervisory function are needed in determining the process of controlling the implementation and achievement of APBD absorption. This study aims to: (1) identify and describe the consistency of the implementation of supervision according to the procedures and stages in the phases of preparing, implementing and reporting the APBD in one current budget year, (2) analyzing the effectiveness of the achievements of the implementation of the DPRD's oversight function qualitatively along with a description of the influencing factors. Qualitatively, this study uses a legal study method with a socio legal research approach, namely an approach to present the interrelationships between contexts in which the law is located and the extent to which the law is consistently implemented which influences the dynamics and effectiveness of community performance. The results of a legal review of the implementation of the DPRD's oversight function of the APBD in North Halmahera Regency in 2019 have been legally implemented in accordance with the underlying laws and regulations. However, in practice (de facto) there are still many imbalances that lead to ineffective implementation of the oversight function. Some of the issues that affect the effectiveness of the oversight function of the North Halmahera Regency DPRD are related to the competence of DPRD members, the ambiguity of the oversight system, differences in preferences and recommendations as the output of the oversight that not accompanied by enforcement and sanctions. It is suggested that there should be guidelines and a standard monitoring system as a reference for the implementation of the DPRD's supervisory function[2]. The fifth research conducted by Robin Prayoga (2022) The duties and authorities of the Regency Regional People's Representative Council must be carried out in accordance with the applicable laws and regulations, because the Regency Regional People's Representative Council is a representation of the people in the Regency Region. The role of the Regency Regional People's Representative Council in carrying out the function of overseeing the budget and Regional Expenditures is very important as a manifestation of the implementation of community aspirations. This study uses descriptive qualitative research methods with case study data collection techniques,

through observation, interviews and documentation as well as literature review. The results of the research show that the role of the Regional House of Representatives of the Serdang Bedagai Regency in realizing the budget oversight function of the implementation of the 2021 Serdang Bedagai Regency Revenue and Expenditure Budget has been going well. The obstacles faced by the DPRD Serdang Bedagai Regency are human resources with different backgrounds, each member lacks expertise, miscommunication occurs, lack of data equipment during meetings, limited funds, different time adjustments and busy schedules between members of the DPRD Serdang Bedagai Regency, and communication factors.[3]

The research above has similarities with the research that will be carried out by researchers in terms of research focus on the Implementation of the Budget Function of the Regional People's Representative Council, so that the research above can be considered as an inspiration in conducting research that will be carried out by researchers. While the difference between the previous research and the research conducted by the author is that in the author's research the focus of his research is on the implementation of the budget function of the Regional People's Legislative Assembly for the City of Solok, West Sumatra Province. Based on the background above, it is necessary to conduct a thorough research. In this case, the researcher was interested and chose the title "Implementation Of Budget Functions Of The Regional People's Representative Council, Solok City, West Sumatra Province."

This study aims to determine the implementation of the Solok City DPRD budget function in the preparation of the Solok City Regional Revenue and Expenditure Budget 2020 Budget. The method that researchers use is descriptive method through a qualitative approach. Data collection techniques used literature studies and field studies consisting of observation and in-depth interviews.

2. Method

This research uses a qualitative approach, especially case studies. A qualitative approach according to Sugiyono (2008: 14), which is an analytical method based on post-positivism philosophy, is used to examine the condition of natural objects, where the researcher is the key instrument. This study uses a case study research strategy, this strategy is appropriate for use in this research because the events to be investigated in this study do not have the least chance of being controlled and this research uses how as the main question and because of the focus of the research. this in a real life context that lies in contemporary phenomena. The DPRD of West Sumatra Province is the subject of this research while the role of DPRD in the budget function, the obstacles encountered, and efforts to overcome these obstacles are the objects of research. The data used in this study are primary data sourced from interviews with people who are directly involved in the activities of the West Sumatra Provincial Budget Function and secondary data in the form of literature studies sourced from journals, laws and regulations, and other references.

3. Results and Discussion

The function of the budget itself is one of the functions attached to the DPRD which can be realized in the form of drafting and stipulating the APBD together with the Regency/City Government. The reason the researcher took this title is because there are

still many cases of strategies starting from corruption and the use of inappropriate strategies. The following is data on cases of bracelet fights starting from acts of corruption and inappropriate use of bracelets: First, the Ruislag Case The Ruislag plan was carried out under the leadership of Irzal Ilyas (mayor of Solok) and Samsu Rahim (Regent of Solok Regency) in 2014, the plan was to exchange 5 asset objects in the form of land and buildings belonging to the Solok district government which are located in the Solok City area, but because Solok City does not own its assets in the Solok district area, the two parties forbade the building of the second floor of the Solok district DPRD building. In the agreement, all costs incurred for the construction of the DPRD building were borne by the Solok City APBD, with a large budget for implementation adjusted to the price of 5 assets valued at Rp. 6 billion. However, it was very unfortunate that this agreement was not followed up with an agreement or Memorandum of Understanding (MoU). Strangely, even though there was no MoU, the Solok City Government continued to carry out the budgeting and was ratified by the Solok City DPRD through the Plenary Session at that time.

Second, the corruption case of the Merdeka Square tribune in Solok City, where during the construction of the Merdeka Square Tribune project, there were allegations that there had been a mark-up on the volume of work. The weight of the work submitted by the project executor is 93. percent. While the results of a field inspection by a supervisory consultant, the work progress was only 84.304 percent. It is as if the weight of the work has reached 93 percent progress worth IDR 1,176,582,500. The case is suspected of causing losses to the state of around Rp. 1 billion. Third, the problem of inappropriate allocation of APBD funds, for example: the Solok City Modern Market which was inaugurated in 2015, which consumed almost 25 billion APBD budget, can be said to be in suspended animation, having been empty of visitors for almost 5 years, not even filled with traders. And planting trees on the sidewalk, which is very dangerous for road users, plus it can damage public facilities such as sidewalks which later when the trees grow big will make damage to the sidewalk which results in disruption of pedestrians, therefore it is considered not on target plus more built in the middle of the city.[4]

To see whether DPRD members have carried out their functions as regional legislative bodies, it can be seen from several things, for example the number of legal products that have been produced, the number of meetings or trials that have been held and the number of working visits that have been carried out. Formally, in the provisions of the Solok City Council's Standing Orders, there are two mechanisms for establishing the Raperda. First, the Raperda proposal from the executive (Mayor). Second, the Raperda proposal from the Legislature (DPRD) (Solo City DPRD Standings, article 115 paragraph 2). Judging from the legal products produced by the DPRD Kota Solok for the 2014-2019 period, there are quite a lot. In 2014, the DPRD Kota Solok produced 4 regional regulations, in 2015 there were 6 regional regulations, in 2016 there were 8 regional regulations and in 2017 produced 10 regional regulations and in 2018 produced 2 regional regulations. Of the 30 regional regulations, 29 regional regulations (97.14%) were products of the executive branch, and only 1 (one) regional regulation (2.86%) was the initiative of the DPRD. Based on the percentage of the Perda whose draft was proposed by the Solok City DPRD, only 2.86%, which is a DPRD Initiative Perda, so here it is illustrated that the implementation of the legislative functions of the Solok City

DPRD in the implementation of its initiative rights is still lacking. This is because the performance shown by the DPR in carrying out its functions, especially the legislative function, has not been as expected.

The APBD is the regional government's annual financial plan that is discussed and agreed upon jointly by the DPRD and the regional government, and then stipulated through a Regional Regulation. The APBD is the regional government's annual financial plan that is discussed and agreed upon jointly by the regional government and the DPRD, and then stipulated by a Regional Regulation. Broadly speaking, the preparation of the APBD consists of 6 (six) stages, namely:

1. Formulation of APBD General Policy (KUA)
2. Setting Priorities and Temporary Budget Ceilings (PPAS)
3. Preparation of Circular Letters (SE) of Regional Heads regarding Guidelines for the Preparation of Work Plans and Budgets for Regional Government Work Units (RKA SKPD)
4. Preparation of Draft Regional Regulation (Ranperda) APBD
5. Preparation of the Draft Regional Head Regulation (Ranper KDH) regarding the Elaboration of APBD
6. Evaluation and stipulation of draft regional regulations on APBD and draft regulations on KDH regarding the elaboration of APBD.[5]

A. The formulation process in determining the APB budget

APBD planning is the first step in the process of regional regulations regarding APBD policies. Regarding the drafting of the APBD Bill, it is the authority of the regional government before it is submitted to the DPRD for discussion and ratification as a law that regulates the APBD. The process of drafting the APBD project by the local government has a long process until a final agreement is reached, namely the determination of the RAPBD by being mutually agreed upon to send a request to the DPRD to enter into the RAPBD discussion. The Importance of Planning and Determination of APBD as referred to in Government Regulation No. 58 of 2005 concerning regional financial management as follows:

- 1) Preparation of regional government work plans.
- 2) Formulation of a draft general policy of the budget.
- 3) Priority revenue and temporary budget ceiling.
- 4) Preparation of SKPD work plans and budgets.
- 5) Compilation of regional budget drafts.
- 6) Determination of APBD.[3]

The process of preparing the APBD is guided by the Regional Government Work Plan (RKPD) in order to provide services to the community in order to achieve the goals of the state. The APBD is the regional income budget and expenditure budget which are determined annually through regional regulations. This regional income comes from regional original income, balancing funds and other legal income. The preparation steps are as follows.

1. The local government submits a draft regional regulation on APBD to DPRD accompanied by an explanation and supporting documents in October the first week of the previous year. The DPRD makes a decision

whether to agree or not regarding the draft regional regulation on the regional budget to be implemented no later than one month before the implementation of the relevant fiscal year.

2. If the DPRD agrees, then the RAPBD is applied to become the APBD through a regional regulation, and vice versa if the DPRD does not agree, then to finance monthly expenditures the government can carry out expenditures as high as the previous year's APBD figure.
3. After the APBD has been stipulated by regional regulations, further implementation is set forth in a governor/mayor/regent decision.

A method is a procedure or method taken to achieve a certain goal. Then there is one other term that is closely related to these two terms, namely technique, which is a specific way of solving certain problems found in carrying out procedures. The method of the budget function carried out by the Solok City DPRD in carrying out its functions is the budget function. The results of observations made by researchers regarding the method of the budget function carried out by the DPRD Kota Solok. That in carrying out its budget function method, the Solok City DPRD remains based on the applicable regulations by following the stages according to the stipulated and to find out the obstacles in the field, the Solok City DPRD routinely conducts recess in order to absorb the aspirations of the people so that they can later be conveyed to the local government during meetings. Based on the description above, the researcher assumes that the budget function method implemented by the DPRD Kota Solok is very good based on the applicable rules and programs that are carried out according to absorbing people's aspirations. [6]

B. Implementation in the absorption/use of the APBD budget

Effectiveness is a level of success produced by a person or organization in a certain way according to the goals to be achieved. In other words, the more plans that are successfully achieved, the more effective an activity is considered. Effectiveness can be interpreted as the success of a person or organization in achieving maximum goals in implementing the use of the budget.[5] The successful use of this budget will be a benchmark for future use of the budget. Considering that there are many examples of cases in which the absorption or use of the budget is not appropriate and you can say that it has not reached the purpose of absorbing the budget. The results of observations made by researchers regarding the effectiveness in absorption or use of the budget can be said to be not optimal due to several factors, one of which is during the current pandemic, therefore there have been many budget cuts for each opd and then diverted to handling Covid-19 which is far before the pandemic occurred, all budgets had been determined by each OPD. From what the researchers observed, one of the opds was that there was no development going on in Solok City during the pandemic, be it construction, maintenance of roads, trees and other things related to Bappeda (Regional Planning and Development Agency) as previously budgeted Rp. 389,506 .600. If you look at previous years, it can be said that development affairs were ineffective because many developments were not appropriate and were not on target, thus wasting budgets, such as the construction of a modern market which cost a lot of money and the construction of a Route 2 road which resulted in prolonged traffic jams. Based

on the description above, the researcher assumes that the effectiveness in using the budget can be said to be still not optimal and not as expected because there are several factors that influence the ineffectiveness in absorbing/using the budget.[7]

Efficiency can be interpreted as the success of a person or organization in absorbing or using the budget which is assessed in terms of the amount of resources/costs to achieve the results of the activities carried out. There are many examples of cases of absorption or use of high-cost budgets but still far from the goal or success in using the budget. The results of observations made by researchers regarding efficiency in absorbing or using the budget as well as effectiveness can be said to be not optimal because the transfer of the budget that was previously set for regional development programs due to the pandemic was all postponed to an unspecified limit because part of the APBD budget was diverted to Covid countermeasures. Based on the description above, the researcher assumes that efficiency in budget absorption/use can be said to be still not optimal and not as expected. [8]

Compliance with regulations or rules is the condition of a citizen who is subject to and obeys one rule (law) that applies. Compliance here can be interpreted as how the absorption/use of the current budget is in accordance with what has been set by the policy so that it can run well and achieve something that is expected. The results of observations made by researchers regarding compliance with regulations on how the absorption/use of the budget can run well according to the policy stipulates that the DPRD directly go to the field to review directly and ask how its performance is progressing and if necessary an evaluation is carried out during work meetings. Based on the description above, the researcher assumes that it can be said that compliance with regulations on how to absorb/use the budget has gone well according to what is stipulated by the policy because in this case the DPRD directly goes down to review how far the progress of performance in the field is to be concluded later whether it is appropriate or not. if later it is not appropriate, a work meeting and evaluation will be carried out later.[9]

C. Supervision of the implementation of the absorption/use of the APBD budget

Realization can be interpreted as the absorption/use of the previously planned budget can run as expected. Realization of absorption/appropriate use of the budget can be used as a reference for the future and become a reference for DPRD or other agencies. The results of observations made by researchers regarding comparing realization with action plans (budgets) to achieve something that was planned according to the budget plan that has been made show that in this case the DPRD is right by conducting an evaluation and summoning each related opd. Judging from the example of the case of the construction of lane 2 roads which resulted in prolonged traffic jams where the purpose of the development was to prevent congestion but instead it was inversely proportional to the objectives and development plans. Based on the description above, the researcher assumes that it can be said that the actions taken by the DPRD are very appropriate by conducting an evaluation by summoning each opd in order to achieve the goal of absorbing/using the budget.

Corrective action can be interpreted as an evaluation of an activity or work in order to find out the extent to which the work carried out is in accordance with the objectives to be achieved and to find out if there are irregularities in the absorption/use of the budget which can be detrimental. Carrying out corrective actions against the use of the budget is very necessary because it can be used as a benchmark for whether or not the goals are achieved in the absorption/use of the budget or even deviations. The results of observations made by researchers regarding taking corrective action if deemed necessary if there are deviations in the use of the budget or even detrimental to the fact that in this case the DPRD has carried out its budgetary function by carrying out corrective actions when deviations occur in the use of the budget. Based on the description above, the researcher assumes that the supervisory function carried out by the DPRD can be said to be running well, because it supervises the use of the budget and takes corrective actions if there are budget deviations that can harm the state.[10]

4. Conclusion

Planning in the formulation and determination of the Solok City APBD, West Sumatra Province. Regional Regulations on the APBD serve as the basis for implementing the budget which will be technically elaborated by the local government by establishing regional head regulations. The stages of drafting the Regional Budget Regional Regulation will start with the preparation of the Regional Budget Draft, socialization, submission to the DPRD, discussion, decision making, evaluation and the last is the determination of the Regional Budget. The norms governing the implementation of the DPRD's budgetary function place the DPRD's weak position, namely only as a party that discusses the draft APBD, not as one of the parties involved in preparing the APBD planning. Implementation in the absorption/use of the APBD budget can be seen that effectiveness and efficiency in the absorption/use of the APBD budget, namely achieving maximum goals and a measure of success in absorbing/using the budget, it is known that it is still not optimal because the programs for each opd that have been previously set are not running due to trimming or cutting the budget for each opd which is diverted for covid countermeasures. Supervision of the implementation of the absorption/use of the APBD budget, it is known that in carrying out supervision of the implementation of the use of the DPRD budget, it conducts field reviews by directly observing the work process in the field, then compares it with the planned realization and then evaluates it by holding working meetings with the relevant OPD.

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