



Analysis of Aceh house of representatives of the republic Indonesia's role in implementing the budgeting and controlling functions of delay determination from the 2018 Aceh's revenue and expenditure budget

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Abstract

Aceh as a province that has special autonomy rights in Indonesia through the implementation of Law Number 11 of 2006 concerning the Government of Aceh, has a different governance system from other regions, especially those that do not have special autonomy rights. The Aceh's People Representative Council (DPRA)'s role in particular in budgeting and supervising has a very important position in realizing the welfare of the people in Aceh. Budget planning is an initial foundation in carrying out the development process and public services for the community as outlined in an instrument called the Aceh Revenue and Expenditure Budget (APBA). This study aims to analyze and review the DPRA's role in carrying out the budgetary and oversight functions of the 2018's APBA determination. The approach method in this study uses an empirical juridical approach, namely research with field data as the main data source, such as the results of interviews and observations. The results of the study show that in discussing the 2018's Aceh Revenue and Expenditure Budget (APBA), the DPRA has carried out its roles and functions in accordance with the applicable flow and mechanism and based on statutory regulations. The role and function of the DPRA in deliberations on the 2018's RAPBA has not been effective due to factors occurring in the regional executive sphere (Regional Heads and their Apparatuses) in the form of poor coordination within Regional Aceh Working unit (SKPA) internals and their relationship with the Aceh Government Budget Team (TAPA) in preparing documents. In the regional legislature (DPRA), the problem that occurs is that DPRA members have not been optimally involved in a number of important regional decision-making, such as the lack of participation of DPRA members in Development Planning Meeting (Musrenbang) activities, the level of attendance of DPRA members in Budget Committee meetings is also still lacking, as a result, the meetings is late from the schedule that has been set. As for the advice given, the Government of Aceh and the DPRA should optimize the role of the oversight function to remind regional executives if the drafting of the RAPBA document is late and submitted to the DPRA for discussion and mutual agreement.

Keywords: the Aceh's people representative council (DPRA); the Aceh revenue and expenditure budget (APBA)

Introduction

Legislative body or commonly known as a legislature-making institution^[1], is an institution of power that is needed in a democratic country. In Indonesia, the function of representative institutions or parliament is divided into three functions, such as legislation function, controlling function and budgeting function^[2].

In general, provincial legislatures are known by names Dewan Perwakilan Daerah (DPRD), while in Aceh Province it is known by the name Dewan Perwakilan Rakyat Aceh (DPRA) for the provincial legislature. This is in accordance with Law Number 11 of 2006 concerning the Government of Aceh. In general, DPRD has three consist of duties and functions, namely:

1. Legislation function: the function to form laws that are discussed with the President to get mutual approval;
2. Budgeting function: the function of preparing and installing the State Revenue and Expenditure Budget with the President and taking into account the considerations of the DPRD;
3. Controlling function: the function of supervising the implementation of the 1945 Constitution of the Republic of Indonesia, its laws and implementing regulations, where supervision is carried out in an institution, namely to assess the performance of an

institution and improve the performance of an institution^[3].

Aceh as a province that has special autonomy rights in Indonesia through the implementation of Law Number 11 of 2006 concerning the Government of Aceh, has a different governance system from other regions, especially those that do not have special autonomy rights. In general, when viewed from institutional elements, the DPRA is not too much different from the DPRD's in non-special autonomy provinces in Indonesia. Even so, there are also fundamental differences between the DPRA and DPRD, such as the legal output product produced by the DPRA called Qanun and its draft is called Qanun's Draft (Raqaan). In carrying out its functions, the DPRA oversees the implementation of the Qanun, in contrast to the DPRD which oversees the implementation of Regional Regulations (Perda).

The DPRA's role in particular in budgeting and controlling has a very important position in realizing the welfare of the people in Aceh. Budget planning is an initial foundation in carrying out the development process and public services for the community as outlined in an instrument called the Aceh Revenue and Expenditure Budget (APBA). APBA is the initial instrument in fulfilling government responsibilities as an embodiment of the social contract

between the government and its people every year. The DPRA in carrying out its budgeting and oversight functions must be actively and proactively involved in every APBA drafting process. In this case, the DPRA must be smart enough in preparing the APBA so that it is in accordance with development planning and community needs.

In terms of the Aceh Revenue and Expenditure Budget (APBA), Aceh has several times experienced delays in establishing or ratifying the APBA. The Aceh Revenue and Expenditure Budget is very important because it can function and be useful to run, control and become a tool in the process of running the wheels of Government, but the APBA function is often disrupted due to delays in the approval process.

Ratification of the Aceh Revenue and Expenditure Budget since the first year of receiving special autonomy funds has experienced delays, even being the longest year in the process of ratifying the draft, the delay continued in 2013, the 2014 fiscal year for the first time the APBA was on time in ratifying the draft, which occurred during the government of Governor Zaini and Mualem. After the 2014 fiscal year, Aceh experienced delays in approving the APBA in the following year again. In fact, the 2018 fiscal year was not only late but was ratified through a Governor's regulation. This resulted in APBA funds for 2018 not increasing or the same as the previous year in 2017, in accordance with the provisions of Article 313 paragraph (1) of Law Number 23 of 2014 concerning Regional Government which explains:

"If the regional head and DPRD do not agree on a mutual agreement within 60 (sixty) days of submitting the draft regional regulation on APBD by the regional head to the DPRD, the regional head shall prepare and stipulate a regional head regulation regarding APBD with a maximum amount of the previous fiscal year's APBD figure to finance needs every month."

There is some writing related to previous research: (1) Siti Nur Rahma, with the title *Fungsi Pengawasan DPRD Terhadap Anggaran Pendapatan Belanja Daerah (APBD) Di Kabupaten Maros*. This study discusses the obstacles to the oversight function of the Regional People's Legislative Assembly for the management of the Regional Revenue and Expenditure Budget (APBD) in Maros Regency. (2) Muhammad Arwin M, with the title *Pengaruh Fungsi Anggaran dan Fungsi Pengawasan Terhadap Kinerja Keuangan Daerah Pada Sekretariat DPRD Kabupaten Bulukumba*. Different from previous research, in this research the authors put more emphasis on the effect of the budget function and the controlling function on regional financial performance at the Secretariat of the DPRD Bulukumba Regency.

Research Method

This research used the empirical juridical law research methods. This approach is also known as an empirical legal approach or research. The empirical juridical approach is an approach based on field data as the main data source, such as the results of interviews and observations.

Result and Discussion

The Role of the DPRA in the Determination of the 2018's APBA

Government administrators have an important role in realizing the ideals of the nation's struggle. This is explained

in the 1945 Constitution which states that what is very important in government and in terms of the life of the state is the spirit of state administrators and government leaders [4].

In a democratic country, the existence of the People's Representative Council and the Regional People's Representative Council (legislative body) is a must. The legislature is a representative body for the people in making laws or regional regulations that will be applied to the people. In the implementation of government there must be supervision especially on regulations and budgets. Making laws is useful as a basis for the government to carry out its duties properly. This is a consequence of the rule of law. The DPRA's task is to optimize the process of preparing the annual budget, so that there are no delays in the annual budget. With the delay in the approval of the annual budget, it can have a negative impact on services to the community. The functions, duties, authorities and rights of the DPRA are expected to be able to play its role optimally in carrying out the control function over the management of the Aceh's APBA. In order to realize the goals of regional government that are clean and free from corruption, collusion and nepotism practices. To realize the success of a clean government requires an active and positive role from all elements of society. In this connection, social control becomes very important in the effort to oversee the implementation of the budget so that it is truly in accordance with the regional regulations that have been stipulated. Therefore, in implementing the regional budget, a good relationship must be created between the executive and the legislature as working partners that complement each other.

With the oversight function given to the DPRA, especially in terms of budget, the DPRA must always provide input so that budget deviations do not occur by the Regional Government, so that the government can be controlled properly. The DPRA's duties and authorities in supervising the implementation of the APBA are contained in Article 23 paragraph (1) letter C of the Law Number 11 of 2006 concerning the Government of Aceh, which reads:

"Carrying out oversight of Aceh Government policies in implementing Aceh's development programs, management of natural resources and other economic resources, as well as investment and international cooperation [5]"

The oversight function given to the DPRA is intended so that the policies made by the Government of Aceh can be implemented properly and on target, so that the APBA issued will improve the community's development and economy compared to previous years.

1. 2018's APBA Discussion Process

According to Iskandar A. Gani, the preparation of the APBA starts from the preparation of the draft, discussion, to the determination process [6]. The design process starts with the drafting of the General Budget Policy (KUA) and the draft Priority Temporary Budget Ceiling (PPAS) by the Aceh Government Budget Team (TAPA), then the Regional Head submits it to the DPRA to be discussed jointly (executive and legislative) and agreed to become KUA and PPAS and signed jointly between the Regional Head and the leadership of the DPRA. Furthermore, the process of preparing the RKA-SKPA by each Head of Regional Aceh Working unit (SKPA), and submitted to the Aceh Financial Management Officer (PPKA) and discussed by TAPA. Then

the executive prepares the preparation of the Qanun Aceh's Draft regarding the APBA and then submits it to the DPRA accompanied by financial notes, explanations and other supporting documents for further discussion in order to obtain mutual approval.

The discussion mechanism carried out between the executive and the legislature is based on procedures that have been stipulated in the DPRA bylaws, which include working meetings of each DPRA commission with the SKPA. Discussions in the DPRA involve the concerned SKPA, which rotates for each SKPA according to a predetermined schedule for the design of activities and programs. After going through discussions in the DPRA between the Regional Head, in this case the TAPA and SKPA, with the DPRA and having found or produced an agreement in the form of a joint decision between the Regional Head and the DPRA, the discussion in the DPRA is deemed to have ended. But in preparing the 2018's APBA, the executive did not approve the RAPBA because the legislature included Fundamentals of Thoughts (Pokir's) fund, because it is impossible to discuss these funds anymore because they were included at the end. Because all activity programs proposed from the initial planning process should not just be included in the RAPBA.

According to Saifullah, the delay in ratifying the 2018's RAPBA was because the DPRA was not present at the 2018's RAPBA discussion meeting at the time previously scheduled. So the time for discussing the 2018's RAPBA was too short, but at the end of November there was an aspiration fund which has now changed its name to the Fundamentals of Thought (Pokir) proposed by the legislature. So that the executive and TAPA must re-evaluate the funds proposed by the DPRA. Because these funds should not be arbitrarily included in the APBA. The executive does not want if later the requested funds are not on target. So that on March 21, 2018 the 2018's RAPBA was determined to become APBA by Governor's Regulation in accordance with the provisions of the applicable law ^[7].

Based on Article 45 paragraph (1) of Government Regulation Number 58 of 2005 concerning Regional Financial Management, a joint decision-making between the DPRA and the Regional Head regarding the Qanun Aceh's Draft regarding the RAPBA is carried out no later than one month before the implementation of the related budget year. Based on the joint decision, the Regional Head drafted a Regional Head Regulation concerning the elaboration of the RAPBA. In the context of legally stipulating it and to obtain legality, the Qanun Aceh's Draft concerning the RAPBA and the Regional Regulation Draft regarding the Elaboration of the RAPBA are then submitted to the Ministry of Home Affairs for evaluation. After being evaluated and approved by the Ministry of Home Affairs, the results of the evaluation are included in the Decree of the Minister of Home Affairs and subsequently stipulated by the Regional Head to become Qanun Aceh concerning the RAPBA and Regional Regulations regarding the Elaboration of the RAPBA.

2. The Role of the DPRA in the 2018's RAPBA Discussion Process

The DPRA's oversight of the RAPBA discussion involves instruments from each commission and each member of the DPRA from the origins area of his election. The DPRA members oversee 43 offices and 23 municipal districts

covering obligatory affairs, optional affairs and joint affairs ^[8]. The implementation of the DPRA's functions and duties regarding the budget, especially in the preparation and discussion of the APBA, is specifically the responsibility of the DPRA's budget committee, which consists of 38 members and one secretary. Members of the Budget Committee come from factions and commissions and are known by the Chair of the DPRA. Apart from the Budget Agency, the commissions in the DPRA also have the authority to handle budget documents with the relevant SKPA, but they do not have direct contact with the TAPA. DPRA commissions will be involved in the preparation and initial discussion of the RAPBA based on the formed working group (Pokja).

The peak of the implementation of the Development Planning Meeting discussing the 2018's Aceh Government Work Plan (RKPA) was held on April 17, 2017 which took place in the main building of the DPRA office. In previous years the Development Planning Meeting (Musrenbang) was also held by the Regional Development Planning Agency (BAPPEDA) on April 3-6, 2017 which was also the start of discussing the APBA issue, then on April 7-10 it was held again by the joint forum of SKPA and BAPPEDA throughout Aceh attended by 875 people consisting of central officials and representatives from each district and city in Aceh to discuss APBA with final results ^[9].

In September 2017 the Governor delegated the RAPBA to the legislature for discussion within the timeframe stipulated by the applicable law, namely November 30, 2017 at the latest and the revisions made by the legislature have been declared final. So that after being submitted in a relatively short period of time, the legislature should have finished discussing it and was ready to declare it final, but on the contrary, on the date that should have been ready to be ratified, it turned out that there were still many problems during the discussion, which resulted in a delay in the budget.

The continuation of the discussion of the Regional Revenue and Expenditure Budget (APBA) was held again on January 30, 2018 by both parties, namely the executive consisting of the Aceh Government Budget Team (TAPA) and the legislature represented by the DPRA Budget Agency (Banggar) to accelerate problem resolution and regulates procedures for accelerating the discussion of the General Budget Policy (KUA) and Priority of Temporary Budget Palfon (PPAS) draft APBA for the 2018's fiscal year. In the following day, the mechanisms and procedural arrangements regarding the discussions to be carried out in it began, involving members of the DPRA from various commissions within it as well as the Aceh Government Working Unit (SKPA).

One of the stages resulting from the meeting included, on February 4, 2018 inputting the Work Plan and Budget of the Aceh Work Unit (RKA-SKPA) into the Regional Financial Management Information System (SIPKD), review of the Work Plan and Budget (RKA) by the inspectorate, on February 5, 2018, discussions on the 2018 RKA RAPBA were held by Banggar DPRA (commissions) with SKPA, then on February 6, 2018 adjustments were made to the e-planning of the Regional Financial Management Information System (SIPKD) and preparation of the Qanun Aceh's Draft (Raqaan) regarding the 2018 RAPBA, and on February 7 2018 a financial note was submitted and the RAPBA discussion was carried out during the 2018's

DPRA I Session. Both parties have committed to accelerate the discussion of the 2018's RAPBA, given the conditions that are no longer normal because the 2018's APBA should have been ratified in November 2017 in accordance with the mandate of the law ^[10].

The schedule did not go according to the previous agreement, because there was a limit to the allocation of funds for the aspirations of board members, so as to minimize the occurrence of budget fluctuations from the center to the regions, the executive took the last initiative, namely passing the APBA on March 21, 2018 in the amount of Rp. 15.14 Trillion with Governor Regulation (Pergub) for sustainable development and economy in Aceh.

With the role given by law to the legislature in budget discussions, the DPRA should be able to turn the regional budget into a tool to improve people's welfare in accordance with the objectives of Aceh's special autonomy. The budgeting function owned by the DPRA also contains the meaning of supervising the implementation of the budget carried out by the Government of Aceh. Supervision is very important to prevent abuse in the use of regional budgets.

3. The Role of the DPRA and Obstacles Experienced in the 2018's RAPBA Discussion

In accordance with the laws and regulations described above, the DPRA has a very important role in the RAPBA discussion process. In order to carry out its roles and functions in deliberating the 2018's RAPBA, the DPRA has carried out the following activities:

- a. Hold an accountability report meeting. Carry out accountability reports at any time which is a very important activity in supervision. Supervision time in the accountability report meeting is divided into 3 (three) periods, namely: short term, medium term, and long term. According to Bardan Sahidi, holding an accountability report meeting in the framework of APBA oversight is very important so that the DPRA can control the implementation of the APBA.
- b. Provide input and suggestions to executives. As an executive partner, the DPRA always provides advice and input to local governments in the implementation of the APBA which is carried out by the executive, because there are fears that there will be irregularities budget carried out by the executive.

In addition, the DPRA experienced a number of things that hindered the proposed discussion function for the 2018's APBA, such as:

- a. Late submission. According to Bardan Sahidi, the submission of the 2018's RAPBA was delayed and this happened over and over again, because the coordination between SKPA and TAPA was not good during the document preparation process. The DPRA also played a role in the delay in the drafting of the RAPBA, because the DPRA was not present at the meeting regarding the discussion of the 2018's RAPBA. The DPRA also asked for the aspirations of the members of the council which is now called the main idea fund of 1.7 Trillion, resulting in a delay because the TAPA had to re-evaluate the funds requested by the DPRA so that these funds must be on target. Submissions are often late because of problems like that and the executive's lack of alignment with the DPRA.
- b. There is inconsistent communication. In this case, decisions often occur that are concerned with the

political interests of each other, so that in deciding a policy there are often differences between one another. This inconsistent communication occurred on both sides of regional institutions. From the executive side (Regional Heads and their apparatus), there is not a good coordination within the internal SKPA and its relationship with TAPA in preparing documents. From the legislature (DPRA) also has not been optimally involved in a number of important regional decision-making. For example, the participation of DPRA members in Musrenbang activities is still lacking, the attendance rate of DPRA members in Budget Committee meetings is also lacking, as a result these meetings start late from the set schedule.

However, the DPRA has made various efforts to overcome the obstacles experienced in discussing the 2018's APBA, such as:

- a. Communicate with executives. Communication with the executive by the DPRA is an attempt to unify the vision and mission between the DPRA and the executive. With this communication, it is hoped that all elements of the Government of Aceh can establish cohesiveness for the future progress of Aceh and the welfare of the people of Aceh. Through this communication, it is hoped that all related parties can understand the purpose of preparing the RAPBA for the implementation of governance and the elements involved can be committed to providing the best in the preparation of the RAPBA.
- b. Find the information about problems in the community. Looking for direct information to the public is needed by the DPRA to see the conditions on the ground directly to find complete data on the implementation of the APBA by the executive, whether the programs that have been set have been carried out in accordance with what has been set. The community has the right to submit input, both individuals and groups regarding issues regarding APBA funds that have not been properly realized. So the DPRA took special action against the executive as the government who had designed the APBA program by making a report to the authorities so that it would be followed up. However, such incidents have not yet occurred or have not been disclosed.

Conclusion

In discussing the 2018's Aceh Revenue and Expenditure Budget (APBA), the DPRA has carried out its roles and functions in accordance with the prevailing flow and mechanism and based on laws and regulations.

The role and function of the DPRA in deliberations on the 2018's RAPBA has not been effective due to factors occurring in the regional executive sphere (Regional Heads and their Apparatuses) in the form of poor coordination within SKPA internals and their relationship with TAPA in preparing documents. In the regional legislature (DPRA), the problem that occurs is that DPRA members have not been optimally involved in a number of important regional decision-making, such as the lack of participation of DPRA members in Development Planning Meeting (Musrenbang) activities, the level of attendance of DPRA members in Budget Committee meetings is also still lacking, as a result, the meetings is late starting from the schedule that has been set.

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