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## The budgeting function in the aceh people's representative council

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### Abstract

This study aims to analyze the implementation of the Budgeting function in the Aceh People's Representative Council and the obstacles in its implementation, guided by Law Number 17 of 2014 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representatives Council, and the Regional People's Representative Council. This study applies a normative juridical method using primary, secondary and tertiary data, collects data through literature, namely laws, books, journals, papers and other related writings, the data is analyzed using a qualitative approach. The results with the Aceh People's Representative Council regarding the budgeting function so far have been carried out based on the provisions of the legislation.

**Keywords:** budgeting, aceh government, DPRA

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### Introduction

The House of Representatives (legislative) is a State institution that runs the State Government in addition to the executive and judicial institutions. Based on Article 74 of Law Number 42 of 2014 concerning Amendments to Law Number 17 of 2014 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representatives Council, and the Regional People's Representative Council, it is stated that:

In carrying out its powers and duties, the DPR has the right to provide recommendations to state officials, government officials, legal entities, citizens, or residents through the mechanism of work meetings, hearings, public hearings, special committee meetings, work committee meetings, team meetings supervisors, or other team meetings formed by the House of Representatives for the sake of the nation and state”.

In relation to the province of Aceh, it is called the Aceh People's Representative Council (DPRA) as in general the Aceh People's Representative Council functions as a people's representative who accommodates or brings people's aspirations in the administration of the Aceh Government (Marbun, 1983) <sup>[2]</sup>. make decisions within the Aceh Government for the benefit of the general public.

Because our government system is representative, the implementation of the DPR election. DPD. DPRD and DPRK are carried out directly, honestly, fairly and confidentially, everyone has the right to be elected and to vote which cannot be deprived of that right by anyone. The duties and authorities of the Aceh People's Representative Council are regulated in Article 23 paragraph (1) of Law Number 11 of 2006 concerning the Government of Aceh.

According to the Big Indonesian Dictionary, what is meant by "tasks" are those that must be done or which are determined to be the responsibility of a person, and what is meant by "authority" is the transfer of authority from superiors to subordinates within the same institution (government, agencies and organizations). certain task.

As a state of law, Indonesia applies separation and distribution of power (separation and distribution of power) to prevent arbitrary abuse of power, as revealed by Lord Acton that, "power tends to corrupt, absolute power corrupts absolutely". closely related to the separation of functions) which is translated into various models including the concept of trias politica by Montesquieu which separates the three functions of state power, namely, executive, legislative, and judicial (Khoiril Anam, 2007) <sup>[3]</sup>.

The separation of functions above is an implementation of the concept of a democratic rule of law built according to the principle of checks and balances, which essentially requires that power not only rest in one hand, as is common in an authoritarian government system. One form of separation and division of functions based on the principle of checks and balances is the budget function.

The budget function is carried out by the government in charge of preparing the Draft Budget and Revenue and Expenditure for Aceh (R-APBA), together with the DPRA in charge of discussing and approving the R-APBA, including supervision of the implementation of the Aceh Budget and Revenue and Expenditure (APBA). In principle, in the presidential government system adopted by Indonesia, the implementation of the budget function is the main function of the government, but theoretically and practically, the role of the Aceh People's Representative Council is needed to realize a credible and accountable government.

In the planning and budgeting cycle in Indonesia, the House of Representatives has a role in the final stage, namely approving the proposed State Budget Draft (R-APBN) and ratifying it into a detailed State Revenue and

Expenditure Budget Law, before being submitted to the House of Representatives, the R-APBN has been prepared in such a way through the planning and budgeting process within the government by involving all executive units consisting of tens of Ministries/Agencies, which are further divided into tens of thousands of work units. The complexity of the planning and budgeting process is a mechanism consisting of several stages and the parties responsible for it, namely:

1. Policy-based planning and budgeting by Bappenas, Ministry of Finance and technical departments.
2. Preparation of indicative budget ceilings and work plans for each K/L (Renja-K/L), with reference to the Government Work Plan (RKP) which is part of the National Medium-Term Development Plan (RPJMN).
3. Discussions in the DPR consisting of the general views of each faction on the R-APBN to commission working meetings with K/L, which can result in various budget revisions before reaching a decision on rejection or enactment into law (Bappenas, 2010).

Regional development planning in the administration of regional government is prepared for regional development planning as an integral part of the national development planning system (Siswanto Sunarno, 2018). Development planning is prepared by the Provincial, Regency/City Governments in accordance with their respective authorities, which are carried out by the Regional Development Planning Agency (BAPPEDA).

The function of the Aceh Revenue and Expenditure Budget (APBA), is the basis for regional financial management for a period of one fiscal year starting from January to December 31. The regional head in the preparation of the APBD Draft (RAPBD) determines the priorities and budget ceilings as the basis for the preparation of the Regional Work Unit Work Plan and Budget (RKASK). Based on the priorities and budget ceilings, the head of the unit (Siswanto Sunarno, 2018).

Work Plans and Budgets for Regional Work Units (RKASK) with a work performance approach to be achieved. The regional apparatus RKASK is submitted to the regional financial management officials as material for the preparation of the draft Regional Regulation concerning the Regional Revenue and Expenditure Budget for the following year.

All regions carry out discussions and designs for regional development which are discussed jointly by the legislature and executive, one of which is the Province of Aceh in terms of discussing the Aceh Revenue and Expenditure Budget (APBA) through a process from beginning to end based on the provisions of laws and regulations. However, in terms of the APBA discussion, it is not so smooth according to the applicable regulations.

The development of the discussion of the 2017 Aceh Revenue and Expenditure Budget Draft (RAPBA) is far from expectations. Until the end of the year, the Aceh Government Budget Team (TAPA) was still discussing the General Budget Policy (KUA) and the Provisional Budget Ceiling Priority (PPAS) for the current year.

Based on Article 18 of Law Number 17 of 2003 concerning State Finance, the Aceh Government has submitted KUA PPAS to the DPR in the middle of the current year. However, what happened starting from the planning, preparation and discussion was too late by the Aceh Government so that the expected results were also not in accordance with the provisions of Law Number 17 of 2003. The legislature and the executive did not provide a maximum role in discussing the Draft Revenue and Revenue Budget. Aceh's spending so far, because there are often delays that result in the Aceh Government setting a Governor Regulation because there is no common ground in the discussion of the R-APBA for the year that will run.

The delay in the ratification of the APBA is actually a violation of Law Number 17 of 2003. Because the law mandates the ratification of the APBA no later than one month before the fiscal year is implemented. The provisions in Government Regulation (PP) Number 12 of 2017 concerning Guidance and Supervision of Regional Government Administration in conjunction with Law Number 17 of 2003 concerning State Finances are also stated in Article 36 Paragraph (2) which states that regional heads do not submit the draft regional revenue and expenditure budget to the DPRD in accordance with within the time stipulated by law, will be subject to sanctions.

The Regional Head and the Aceh House of Representatives do not jointly agree on the draft Qanun APBA before the start of the fiscal year each year, subject to sanctions. The sanction is in the form of an administrative sanction that is not paying financial rights for 6 months. The impact of the delay was most clearly felt by ordinary people. The delay in ratifying the APBA has further exacerbated efforts to fulfill the rights of the Acehnese people, especially welfare.

The responsibility as the administrator of the Aceh government must really be carried out, which means prioritizing the interests of development and the welfare of the people, because this delay causes losses to the development and welfare of the Acehnese people. In the future, it is necessary to give more severe and firm sanctions to have a bad impact on the Aceh Government, namely the legislature and executive.

In accordance with the Regulation of the Minister of Home Affairs (Permendagri) Number 13 of 2006 which states that the Aceh Revenue and Expenditure Budget (APBA) is the basis for regional financial management for a period of 1 (one) fiscal year and is stipulated no later than 1 (one) month before the relevant fiscal year is implemented. The deadline for determining the APBA should be a reference for the regions in the process of preparing the APBA.

Because the sanctions given are administrative in nature as stipulated in the Law on State Finance, so there are still many regions, both Provinces and Regencies/Cities that set their APBD beyond the stipulated time limit. The sanction for the delay is in the form of delaying the distribution of balancing funds, and this delay can

eliminate the opportunity for regions to obtain regional incentive funds as stated in Government Regulation (PP) Number 56 of 2005 concerning regional financial information systems.

In addition to the factors of delay in discussing the APBA, it is necessary to look at it from other angles, both from the point of constitutional law, administrative law and politics because the inherent authority of the executive and legislative institutions determines the region and the people in terms of welfare, development and economic growth. prioritize the public interest over personal interests, groups and colleagues.

### **Research Methods**

The method is something that needs to be considered in conducting research, so that writing becomes systematic based on the research method. This legal research belongs to the form of juridical-normative legal research, namely legal research conducted by examining library materials (legal materials) or mere secondary data (Soerjono Soekanto, 1995). This research was conducted by looking at a type of research that uses library materials or secondary data. The library materials or secondary data in question include statutory regulations. (Bambang Waluyo, 2002). The normative juridical research in question is seeing the law as a norm or *das sollen*, the legal materials used in this research consist of codified legal materials, both primary, secondary or tertiary legal materials.

This study was conducted to find out and analyze the budgeting function of the Aceh People's Representative Council in administering the Aceh Government so far in allocating the budget, as well as other supporting data obtained and still related to the research conducted. Materials about this research problem will be obtained through library research by reading, the books are to be used as research materials, then studying and comparing the materials that have been collected for writing. Supporting data and to answer problems in problem formulation.

A case study research approach, to provide a detailed description of the background, characteristics and characteristics that are typical of the special, or the status of the individual, which then, from the characteristics will be made into a general matter (Ari Kunto, 1993), through a qualitative approach that produces data obtained from the results of library research related to research which is then analyzed. In writing this legal research using primary, secondary and tertiary data.

### **Results and Discussion**

Aceh is one of the richest regions with the highest per capita government revenues in Indonesia, Government revenues in Aceh in 2017 amounted to tens of trillions. From 2008 to 2017, Aceh has received more than 68 trillion special autonomy funds plus the Aceh Revenue and Expenditure Budget (APBA) reaching hundreds of trillions already the Aceh Province has received and the APBA, which places Aceh as one of the richest regions and continues to increase.

#### **Budgeting Functions Performed by the Aceh People's Representative Council**

The special autonomy fund is basically one of the Aceh Government's revenues which is intended to finance development, especially development and. Basically, financial management in Aceh comes from state finances obtained from revenues, debts, government loans, or can be in the form of government expenditures, physical policies, and monetary policies or those obtained from state financial revenues originating from within the country such as the profits of BUMN companies. both PM and PMDN, taxes, excise, levies, to fines, but uniquely, Aceh gets different income from the sources mentioned above, namely revenue from zakat which is also categorized as a source of income for the Aceh region (Erlanda, 2014)<sup>[18]</sup>.

Financial management in Aceh, especially in the special autonomy funds, has a distribution and disbursement mechanism carried out by the central government. The Special Autonomy Fund is part of the regional transfer funds whose allocation and distribution is carried out by the Minister of Finance as the user of the transfer budget to the regions. Basically, regional transfer funds play an important role. One of the main reasons why the role of transfer funds from the center is so important is to maintain/ensure the achievement of minimum public service standards throughout the country and reduce disparities between regions (Robert Simanjuntak, 2002).

The regulation regarding special autonomy for certain regions within the unitary state of the Republic of Indonesia covers all aspects, so that each region can demand a specificity, solely based on certain factors without a general criterion stipulated in the law. Moreover, if the specificity contains certain privileges that are not owned by other regions (Bagir Manan, 1994).

As one of the regional institutions that has a strategic position, and is one of the legislative functions, it is certain that the DPRA has several functions, for more details regarding the duties, functions or authorities of the DPRA, namely the legislative function, supervisory function and budgeting.

The budget function includes a discussion of the expenditure budget as well as regional income. This was carried out to discuss and also give approval to the draft of the APBA submitted by the Aceh government. With this function, the DPRA functions to determine whether the proposed APBA can be used or not, as well as to make improvements or revisions to the APBD submitted by regional leaders.

In article 70 paragraph (2) of Law Number 2 of 2018 concerning People's Consultative Assembly, House of Representatives, House of Representatives Regions, and the Regional People's Representative Council (MD3) it was explained that the functions of The DPR RI budget is carried out to discuss and give approval or not giving approval to the Draft Law on the State Budget proposed by the President.

Authority to give approval in the budgeting rights of the DPRA, has placed the position of DPRA is higher than the Regional Head. This is different from the function of legislation DPR., but both the Regional Head and In the context of popular sovereignty theory, the DPRA's budgeting rights are placing the people's representative institutions higher than the executive is right.

It is said to be appropriate because Article 23 paragraph (3) of the 1945 Constitution after amendment stipulates that "if the DPR does not approve the RAPBN which proposed by the president, the government implemented the APBN last year". So the article shows that the position of the DPR is higher compared to the president in the discussion of the RAPBN. This is because the DPR who gives the word of approval or not, that's where the DPR's budgeting rights exist.

The budget as a control instrument is used to avoid overspending, underspending, and misappropriation in the allocation of the budget to other areas that are not a priority. Budget is a tool to monitor financial condition and operational implementation of government programs or activities (Mardiasmo, 2002).

This is due to the various aspirations of the people in the area, because the potential, situation and circumstances in each region are not the same or one another. Therefore, the view that generalizes and generalizes the potential capabilities, situations and circumstances of each region is a misunderstanding (Husni Jalil, T. Ahmad Yani, Mohd. Daud Yoesoef, 2010).

The problem of implementing regional autonomy, both broad autonomy and special autonomy, is very important because every regulation concerning the relationship between the Center and the Regions will be directly related to efforts to maintain the integrity of the unitary state (Bagir Manan, 1994)

The factor that becomes an obstacle in the implementation of the budget function of the Aceh People's Representative Council is that there is still a revival between the political parties that won the regional head elections and the local political parties that are the rulers in the legislature, besides that the Aceh Government has not fully accepted the proposal from the Aceh People's Representative Council. so that between institutions defend each other's opinions and legal basis so that the Aceh Revenue and Expenditure Budget Discussion (APBA) is not timely, therefore the Aceh Government with the authority it has stipulates a Governor Regulation (Pergub) APBA, it is no less important that the quality of Human Resources is not yet fully understand the importance of budgeting as a board member.

The Aceh government is often late in determining the RAPBA and that has been going on for a long time, even today. The delay in the approval of the RAPBA can have a negative impact, namely: delays in the implementation of the Aceh Government's programs and activities that the funding comes from the APBA and is very influential on services to society. Theoretically there are several factors that can affecting the delay in the preparation, discussion, and determination of the APBA, these factors are external stimuli (including affiliation from political parties and the interests of voters), and internal institutional communication (political communication between the executive and regional legislatures).

Empirically, it can be found other factors that also affect the delay, namely, the quality of the DPRA's human resources, the internal constraints of the DPRA's rules and regulations, the lack of public participation, and the developing political conditions.

The importance of the budget function in the public sector is as a planning tool. Budgeting is a management planning tool for achieve organizational goals, which is used as a planning tool the goals and objectives of policies, programs and activities can be achieved, most importantly as an indicator of performance and level of strategy achievement (Mardiasmo, 2002).

Without a budget, the government cannot control the wastage of expenditure. Public sector budgets can be used to control (limiting the powers of) the executive. In addition, a guarantee is a tool to monitor financial condition and operational implementation of programs or activities government (Mardiasmo, 2002).

The truth is failure to implement the budget that has been being approved can reduce credibility or even bring down executive leadership, the occurrence of inconsistencies in a work unit in achieving budget goals (Halim, Abdul and M. Syam Kusufi, 2013). With the form of commitment from the use of the executive budget to the legislative authority. Performance every Executive implementation can be measured and assessed whether it is appropriate with the budget activity plan, deviate or not based on existing provisions (Halim, Abdul and M. Syam Kusufi, 2013).

The Government of Aceh in the draft, accompanied by explanations and supporting documents to the DPRA in the first week of October of the previous year, then the decision making by the DPRA regarding the Draft Qanun on the APBA is carried out no later than one month before the relevant fiscal year is implemented.

There are too many interests on the part of the executive and internal SKPA problems in preparing the draft KUA-PPAS and RKA-SKPA, so that the process of submitting documents to the DPRA is experiencing delays. One of the problems within SKPA is the lack of good coordination between SKPA and TAPA in the preparation of the document. On the other hand, the DPRA also contributed to the delay in the preparation and stipulation of the RAPBA.

DPRA members have not been maximally involved in a number of important regional decision-making. In addition, the unclear relationship between programs and activities in PPAS and budget policies at KUA, makes the discussion of the KUA-PPAS draft take longer, this is due to the fact that the KUA-PPAS design is not substantially connected between the wishes of the executive and the wishes of the DPRA.

In addition, the RAPBA process is also strongly influenced by the dynamics of the relationship between the executive and the regional legislature. If the relationship is not harmonious as a result, coordination, cooperation,

and communication will not work well, so the discussion process will be disrupted. In addition, the inharmonious relationship that occurs in the internal DPRA, the capacity and competence of DPRA members in the discussion, also affects the process of preparing, discussing, and determining the APBA.

This condition is the cause of the tug-of-war between the executive and the DPRA in the process of preparing the 2018 APBA. The problem with the relationship between these institutions is the need for consistency in the implementation of the duties and responsibilities of the two institutions. In this case, the DPRA is more inclined to the function of regulating and making qanuns, while the executive tends to the function of implementing and executing. So that the function of implementing these institutions can provide good things for the implementation of government.

### Conclusion

Implementation of the budgeting function of the Aceh People's Representative Council based on the laws and regulations, in the discussion of the RAPBA, the DPRA has the authority limited to the function of the budget to discuss and approve the RAPBA that is submitted by the Government of Aceh (Governor). Implementation of the budgeting function by DPRA in discussing the APBA of board members who are members of the fittings Body Budget (Bagar).

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