

Function of Supervision of District Council on the Implementation of Estimated Income and Regional Financing (APBD) In Takalar Regency

Kahar Gani¹, Rifdan², Muhlis Madani³, Muhammad Rusdi

¹(Doctoral student of Public Administration at Universitas Negeri Makassar, Indonesia)

²(Lecturer at Universitas Negeri Makassar, Indonesia)

³(Lecturer at Universitas Negeri Makassar, Indonesia)

⁴(Lecturer at Universitas Negeri Makassar, Indonesia)

Abstract: The type of this research is descriptive with qualitative analysis, aims to describe and explain (1) implementation of DPRD oversight function on APBD implementation (2) executor attitude in performing supervisory function, (3) determinant factor affecting the implementation of DPRD oversight function, through regent, DPRD, Regional Secretary, SKPD officials, executive and legislative budget team of Takalar District Parliament with in-depth interviews, field observation and documentary review. The results of the study concluded: (1) Implementation of DPRD oversight function through indicators: (a) the planning has been carried out in accordance with the existing technical guidelines, although in the preparation and determination of APBD tends to end the year, (b) actuating supervision has been conducted through hearings and visits (b) controlling oversight has been carried out in accordance with the Main tasks and functions of the members of the council, (2) the attitude of the supervisors by members of the DPRD, the indicators: (a) the integrity possessed in the medium category, (b) (c) the responsibilities are positive, (d) the existence of transparent behavior in expressing the results of the study and field visits, and (3) the determinant factors in the supervision of the board members, the indicators: (a) the motivation of work members of the board vary, (b) the level of competence of board members and SKPD officials are included in the category is still low, and (c) budget management training APBD members of the board and officials in SKPD, still need to be improved.

Keyword: Determinant factor, DPRD manners, Monitoring Function

Date of Submission: 26-01-2018

Date of acceptance: 15-02-2018

I. INTRODUCTION

In addition to the role of equal partners of the regional government, the DPRD also has another role, namely as a political representative of the people. Based on Law no. 22 Year 2009 concerning the composition and Status (Susduk) Assembly, Council, Parliament / Council, Parliament has a role as representatives of the people elected by the people through the electoral process to accommodate the aspirations of the people, aggregating the people's interests, the interests of the people in government and state. On this side, DPRD's have political power, can perform certain functions.

The review of Article 78 of Law No.22 of 2009 on the MPR, DPR, DPD and DPRD, such functions as the constitutional rights of the people's representative institution, which is the authority to participate in regulating the running of government. This condition strengthens the existence of functions as regulated in Article 41 of Law No.32 of 2004 which states that "DPRD has the function of legislation, budget and supervision". Thus, the function of constitutional rights is legislating (making local regulations), *budgeting* (budgeting), and *controlling* (overseeing policy).

The results of audits of the Supreme Audit Agency (BPK) can often be used as a compromise tool with the local government, thus allowing opportunities for extortion, bribery and gratification. *Secondly*, the existence of commission habits or fees from the cooperation with third parties that should be in the local treasury, because there is no law that regulates the outcome of 'cooperation'. *Third*, the existence of a request or receive a 'part' / commission / fee from the cooperation agreement between the Government and a third party in the procurement and / or sale of goods and services. *Fourth*, accept the gift, which should be known the gift is related to his position and contrary to his duties or duties (KPK, 2006) [1]

The problem of budget management of APBD which resulted in the disclaimer predicate by BPK to Takalar District Government Financial Report in 2011 continues to this day. This problem indicates that the

DPRD's oversight function for APBD is very weak and not optimal. Understanding of local parliaments and local government on the concept and practice of budgeting as described, clearly does not reflect the implementation of a public-oriented budget system (performance) and can further encourage the emergence of non-transparent, unaccountable and distant behaviors of the principle of integrity.

The *legislating* function of the members of the council is in the form of the involvement of DPRD members in drafting local regulations (Perda). The involvement of DPRD members in drafting local regulations is not limited to the context of the *an sich* discussion. Rather it can also propose (initiative rights) a *Perda* considered to be a necessity of local government. Meanwhile, the second function is *budgeting* (budgeting). In this case, the DPRD together with the regional government can develop local government budget which will be determined as Regional Budget (APBD). While in its position as a *controlling* institution, the DPRD has the duty to supervise the performance performed by the executive, and the local unit of work unit (SKPD). Performance is the realization of the formalization of legislation in the form of local regulations, as well as other policies previously recommended by the council.

Supervision as a process in determining performance measures and taking actions that can support the achievement of expected results in accordance with predetermined performance (Schermerhorn, 2002[2]. Supervision is intended to ensure that all activities are carried out in accordance with what has been planned (Stoner, Freeman, & Gilbert, 1995) [3] While Situmorang and Juhir (1994[4] that within a series of supervisory activities there are several objectives: 1) To create a clean and authoritative apparatus that is supported by a system of effective government management (and effective and supported by the participation of a constructed and controlled society in the form of objective, healthy and responsible social control (2) In order for the implementation of orderly administration in the environment of government officials, the growth of healthy work discipline. 3) In order to have breadth in performing duties, functions or activities, the growth of embarrassment in each apparatus, the guilt and the deeper sense of guilt to do disgraceful things to society and religious teachings.

II. METHODS

The research was conducted at the Takalar District Parliament office, and at the offices of the Local Government Work Units (SKPD) within the scope of the Takalar District Government. According Tiro (2009) [5], qualitative research is one of the research procedures that produce descriptive data, in the form of speech, or writing and the behavior of observed research objects. Strengthening that, Bungin (2007)[6] explains that research conducted by using descriptive-qualitative approach lies in the consideration that qualitative data is a source of broad description and based on solid, and make an explanation about the process that occurs in the local scope.

In accordance with the formulation of the problem and research objectives, the focuses of this research are: (1) The supervision function of the DPRD of Takalar Regency, (2) The attitude of the oversight supervisor by DPRD, and (3) The determinant factor influences the function of DPRD. The data collected in this study comes from two types of data sources, namely: (1) Primary data through *IN depth Interview* techniques or in-depth interviews. In addition to in-depth interviews, *Focus Group Discussion* (FGD) or Focused Discussion Group was conducted, and (2) secondary data supplementary as well as complementary to support the primary data obtained. Besides to the *observation* result note, in the form of documents and written information coming from the research location.

The informants who support this research process are: (1) Regent, Head of DPRD, Regional Secretary, Executive and Legislative Budget Team, Head of Bappeda, Head of Education Office, Head of Public Works Office, Head of Health Office, and Head of Civil Registry and Population. The data collected from the research results are fully analyzed descriptively qualitative. This approach describes the phenomena that occur in the field by using phenomenology to solve the problems that are going on.

III. RESULTS AND DISCUSSION

Supervision has been done by Parliament Takalar District through accountability by the SKPD starting from planning preparation and determination of APBD, budget execution APBD until evaluation reporting system conducted by the SKPD. That is, the council always refers to the results of determination and ratification of APBD with the achievement of work programs each SKPD.

Various types of supervision have been done by the legislature in the monitoring and evaluation work programs of each SKPD, both at the time of preparation of the budget, determination, implementation to reporting given to the members of the district council Takalar, so that there is transparency provided including the general public as the target of development.

Development planning system required a variety of inputs, processes, and output which is a sub system that will be a system that is interconnected with the purpose for the preparation of good planning documents.

That is, the system is a set of components or sub systems that are organized and related in accordance with the plan to achieve a certain goal.

On the other hand, the actuating principle of oversight by the Takalar District Legislative Assembly can provide information on the achievement of the work program in the second half of the current budget year as a benchmark of the success rate of the Takalar District Government. That is, the success rate of the SKPD work program can be seen on how much budget absorption is done to the target group, so the actuating principle of oversight is needed in an organization including the Takalar District government.

Actuating as a form of moving others. Movement is essentially an effort and can work to achieve the objectives that have been established effectively and efficiently (Husein, 2003) [7]. While Sondang (2004) [8] mobilization as a whole process of encouragement to work to the subordinates in such a way that they want to work sincerely in order to achieve the goals of the organization efficiently and economically.

Movement as actualization of planning and organizing concretely. Planning and organizing will not achieve the stated objectives without actualization in the form of activities. In short *actuating* involves the activities a manager undertakes to initiate and continue the activities that have been set by the elements of planning and organizing to achieve goals (Terry, 1993) [9].

There should be good collaboration between the legislature and the executive in the accountability report of APBD budget usage through the principle of transparent controlling supervision and professionalism, so that there are pre-conditions executed by the executive to meet the preconditions of the results of supervisory performance that have been done by members of Parliament Takalar District.

Implementation of supervision activities Takalar District Legislative assembled in the form of hearings, working visits, the formation of special committees, supervision of the management of goods and services, supervision of the procurement of goods and services and supervision of government performance and recess.

- a. The hearing is a series of activities undertaken by the leadership of the DPRD, the Commission, the Joint Commission, the Special Committee with the Institution, the community organization, the company / individual, the Takalar District Rules of Conduct. Hearing activities are conducted in connection with alleged irregularities in the implementation of laws and regulations, or local regulations that are deemed to be detrimental to the state or society.
- b. A working visit is a series of activities of the Takalar District Legislative Assembly to visit a place in the Takalar District. This work visit is conducted after the first hearing or without pre-event hearing.
- c. Establishment of Special Committee of Takalar District Parliament, hereinafter referred to as Pansus, is formed for certain specific discussion.
- d. Supervision of Goods and Services Management is an activity undertaken by the Takalar District Parliament conducted by the commission. Supervision of goods and services management in connection with the implementation of APBD, which is preventive, so that the management of goods and services can be utilized optimally.

In general it can be said that supervision by the DPRD conducted by the commission to review, study and evaluate continuously some aspects as follows: (a) Supervision of the Laws and Regulations. DPRD assess the application and effectiveness of legislation, (b). Supervision over administrative. Supervision is also conducted on the administration and implementation of programs created by regulations, such as APBD.

Comprehensive strategic political oversight in order to keep the executive government from abusing authority or corrupt behavior that is very detrimental to the people and the state will eventually establish a clean, efficient, effective and accountable government in the region (Kaloh, 2009) [10].

A comprehensive planning and long-term planning has some essence (LAN, 2000) [11], namely: (1) assessing the various alternatives that might be pursued in the future, (2) as a process of administration and overall management, (3) one form of philosophy embraced by the organization in formulating strategic planning, (4) describe it thoroughly and integrated in all levels of the organization that will be involved according to the functions of an organization.

The results of the study by Lyons and Thomas (1981) [12] show that structures are largely determined by *legislative action*; on the contrary, the behavior of an agency or actor is often regarded as the result of an already existing administration process and can thus be regarded as free of the growing legislative norms.

In line with the concept of Devas et al (1989) [13] that regional financial management means managing and managing the regional finance itself based on the principles: (1) *Accountability*, (2) Able to meet financial obligations, (3) Honesty. Matters relating to regional financial management should in principle be submitted to fully honest and credible employees, (4) *Effectiveness* and *efficiency*, and (5) Control. Regional finance management apparatus, DPRD and supervisory officers must exercise control in order to achieve all these objectives.

Also supported by the results of research and analysis (Selpius, 2013) [14] shows that the implementation of supervisory functions by DPRD against APBD implementation in Merauke Regency has not

been optimal that is at the planning stage / drafting of RAPBD mechanism taken not yet fully capture the aspirations of the community by the executive and DPRD .

On the other hand, there are some attitudes and behavior of DPRD members in carrying out supervisory functions on the implementation of Takalar District Budget, They are:

1. There is a fact of integrity that is consistently built and executed by each SKPD leadership in carrying out the work program in accordance with the budget used, so there is integrity of the actors' oversight by DPRD about the budget increasingly visible in the sharing of hearings in the council or working visit in each - electoral districts.
2. There is a commitment between the legislative and the executive in guarding the use of APBD budgets, ranging from planning, implementation, monitoring and accountability reports of government to each SKPD, so that high commitment has been owned board members in helping the executives to optimize implementation of the APBD
3. Every supervisory process undertaken by board members refers to mutually agreed Main Tasks and Functions, so there is a responsibility that must be completed in the supervision of the budgetary budget APBD Year 2016 according to its allocation. The existence of joint responsibility in every meeting session with board members can make it easier for SKPD officials to clarify the questions and objections given by the council members relating to the achievement of APBD budgets for the current year of fiscal year 2016 in Takalar District.
4. The transparency attitude shown by the board members in carrying out its oversight function relating to the APBD can provide guidance to SKPD to understand and fulfill the demands contained in the technical guidelines of the accountability report of the APBD. That is, every member of the board always applies the principle of transparency in conducting APBD supervision. The process of data synchronization between the conditions in the field, can be made again by our study to complete the findings data.

Meyer and Allen (1991) [15] formulate a commitment in organizing as a psychological construct that is characteristic of the relationship of members of an organization with its organization and has implications for individual decisions to continue membership in organizing. While Steers (1988) explains that organizational commitment as the relative strength of an individual identification with involvement in an organization. Commitments to present something beyond mere loyalty to an organization.

In line with the opinion of Luthans (2006) [16] as an attitude, organizational commitment is most often defined as follows: (1) a strong desire to remain a member of a particular organization, (2) a desire to strive according to the wishes of the organization, (3) and acceptance of organizational values and goals.

Financial integrity, integrity means honesty, integrity, roundness and wholeness. That is, financial integrity reflects the honesties of the presentation, so that reliable financial statements of the information contained therein must honestly represent transactions and other events that should be presented or reasonably expected to be presented. Supported also Kadjatmiko (2001)[17] that the principles of regional financial management to control the regional financial policy include (1) accountability, (2) value for money, (3) honesty in managing public finances, (4) transparency, and (5)) control.

Transparency is the single most important instrument for measuring organizational performance and a key factor in knowing the dimensions of accountability. The existence of openness makes all the steps and policies can be reviewed and questioned so that mistakes can be conducted investigation and should be explained to the public. In line with the opinion of Kasim (2000) [18] that accountability and transparency is a prerequisite for the creation of bureaucracy and government responsive to the will of the people.

The review of government bureaucracy, accountability is defined as the obligation of the government apparatus to act as the bearer of all actions and policies established (Nisjar, 1977) [19]. A similar view is expressed by Tjokroamidjojo (2005)[20] that accountability is an obligation of an individual or government official who is entrusted with managing the public resources concerned with it in order to be able to answer various matters concerning his / her accountability. Public accountability in a broader sense involves public institutions and bureaucrats to control the various expectations that come from within and outside of their organizations (Carino, 1992) [21].

While the determinant factor in the supervision that has been done by the DPRD members to the implementation of Takalar district budget, they are:

1. Motivation of work that has been shown by various board members in supervising the use of APBD budget of Takalar Regency in 2016, sometimes there are motives that tend to be politically with certain background of interest, so that when sharing opinion and work visit less communicative in finding solution and alternative in completing the accountability report of APBD by each SKPD.
2. The competence of each board member and SKPD officials who handle accountability report of APBD budget usage still require the improvement of adequate competence especially technical training.
3. The condition of knowledge and skills owned by the responsible person in each field and section on financial management and budget reporting of APBD still less especially in terms of accounting system of

balance sheet finance. While the board members are still equally knowledge base in providing solutions and alternative solutions problem faced by officials SKPD in making the report.

Strengthened by Cut Zurnali (2004) [22] that motivational variables consist of: (1) Motives on the needs of the work (Motive); (2) Expectation; (3) The need for rewards (Incentive). Motivation measurement models have been developed, among others by McClelland (Mangkunegara, 2005) [23] suggests 6 (six) characteristics of people who have high achievement motivation, namely: (1) Having a high level of personal responsibility, (2) Dare to take and take risks, (3) Have realistic goals, (4) Have a comprehensive work plan and strive to realize the goal, (5) Use concrete feedback in all activities undertaken, and (6) Seek opportunities to realize the plan which has been programmed.

Moeheriono's review (2009) [24] that there are 5 benefits and advantages of developing this competency system, namely: (1) Can be used as a reference to a person's early success, (2) Can be used as a basis for recruiting good and reliable employees) Can be used as a basis for the assessment and development of subsequent employees, (4) Can be used as a basis for performance appraisal and reward for high performing employees or punishment for non-achievers, and (5) Management may draw the conclusion that competence is very useful for *training need analysis* or TNA.

IV. CONCLUSION

Implementation of the DPRD oversight function against APBD implementation in Takalar District through indicators: (a) the planning has been carried out in accordance with the existing technical guidance, although in the preparation and determination of APBD tends to be at the end of the year, (b) actuating supervision has been carried out by taking into account and comparing between (c) organizing supervision has been running well on each SKPD, and (d) controlling supervision has been done according to the rules of supervision through Main Tasks and Functions members of each board to the achievement of target of APBD usage in each SKPD.

The attitude of the executor in performing the oversight function by DPRD members on the implementation of APBD in Takalar District through indicators: (a) the integrity of the members of the board in supervising the medium category. That is, the value of honesty to show seriousness in providing alternatives and solutions of accountability report implementation of Takalar District Budget, (b) the existence of commitment togetherness between the board with SKPD party can enable good communication in optimizing accountability report execution of APBD well, c) the responsibilities of board members in providing corrections and positive responses to reports on the outcomes of budget realization of the APBD, (d) the existence of transparent behavior in expressing the results of the study and field visits on the use of APBD budgets.

The dominant determinant factor in the supervision of the members of the council on the implementation of the Takalar District Budget through indicators: (a) the work motivation shown by the board members varies according to the character and attitude of each member of the council towards the implementation of the APBD budget that has been done by SKPD, (b) the level of competence of board members and officials handling the management of APBD budget usage reports for each SKPD is still low, and (c) education and training related to APBD budget management and basic knowledge owned by both board members and officials in SKPD, still need to be improved again in accordance with the needs of each party, both DPRD and SKPD in Takalar District.

BIBLIOGRAPHY

- [1]. Komisi Pemberantasan Korupsi (KPK), *Meningkatkan Kapasitas Fungsi Pengawasan Dewan Perwakilan Rakyat Daerah* (Materi Workshop, Jakarta, 2006).
- [2]. Schermerhorn, *Pengawasan dalam Manajemen* (Jakarta: Bina aksara, 2002).
- [3]. Stoner, Freeman, & Gilbert,. *Management* , 2nd Edition, Prentice/ Hall International, Inc. Englewood Cliffs, New York, 1995).
- [4]. Situmorang dan Juhir, *Aspek Hukum Pengawasan Melekat dalam Lingkungan aparaturn pemerintah*. (Jakarta: Rineka Cipta, 1994)
- [5]. Tiro, *Penelitian: Skripsi, Tesis dan Disertasi*, (Andira Publisher, Makassar, 2009).
- [6]. Bungin, *Penelitian Kualitatif: Komunikasi, Ekonomi, Kebijakan Publik, dan Ilmu Sosial Lainnya* (Kencana Predana Media, Jakarta, 2007).
- [7]. Husein, *Administrasi dan Supervisi Pendidikan* (Jakarta: Rineka Cipta, 2003)
- [8]. Sondang, *Administrasi Pembangunan* (PT Hajimas Agung Jakarta2004).
- [9]. Terry, GR, *Pengendalian dan Pengawasan dalam Manajemen* (Jakarta Ghalia Indonesia, 1993)
- [10]. Kaloh, *Mencari Bentuk Otonomi Daerah* (Rineka Cipta, Jakarta, 2009)
- [11]. LAN, *Akuntabilitas dan Good Governance (AKIP)* (Jakarta: LAN RI, 2000)
- [12]. Lyons and ThomasLanguage, *Meaning and Context* (Suffolk: Fontana Paperbacks , 1981).

- [13]. Devas, dkk, Determinants of Audit Quality in the Public Sector. *The Accounting Review*, 67(3), 1989, 462-479.
 - [14]. Selpius, *Implementasi Fungsi Pengawasan DPRD terhadap pelaksanaan APBD di Kabupaten Merauke*, (2013).
 - [15]. Meyer dan Allen, The Measurement and Antecedents of Affective, Continuance and Normative Commitment to the Organizational, *Journal of Occupational Psychology*, 63(1), 1991, 1-18.
 - [16]. Luthans, Fred, *Perilaku Organisasi*, (Yogyakarta: Andi. 2006).
 - [17]. Kadjatmiko, *Perhitungan dan Penetapan Dana Alokasi Umum TA 2002, Makalah disampaikan dalam Rapat Kerja Teknis Keuangan Daerah dengan tema “ Peningkatan Efisiensi dan Efektifitas Pengelolaan Keuangan Dalam upaya Menunjang Keberhasilan Pelaksanaan Otonomi Daerah*, (Jakarta: 26-27 September 2001).
 - [18]. Kasim, . *Akuntabilitas Pemerintahan Daerah* (Jakarta: Rineka Cipta, 2000).
 - [19]. Nisjar S., Karhi, *Beberapa Catatan Tentang Good Governance*, *Jurnal Administrasi dan Pembangunan*. Jakarta, 1977).
 - [20]. Tjokroamidjojo, *Good Governance (Paradigma Baru Manajemen Pembangunan)* (Jakarta: Universitas Indonesia Press, 2005).
 - [21]. Carino, *Accountability: Corruption and Demokrasi*. (Manila: Philippines Institute Development Studies, 1992)
 - [22]. Cut Zurnali, *Pengaruh Pelatihan dan Motivasi terhadap Perilaku Produktif Karyawan Divisi Long Distance PT. Telkom tbk tesis*, Unpad Bandung, 2004.
 - [23]. Mangkunegara, AAP. *Manajemen Sumber Daya Manusia SDM Perusahaan*. (Bandung: PT. Remaja Rosda Karya, 2005).
 - [24]. Moeheriono, . *Pengukuran Kinerja Berbasis Kompetensi*. (Jakarta: Ghalia Indonesia, 2009).
-

Kahar Gani1. “Function of Supervision of District Council on The Implementation of Estimated Income And Regional Financing (APBD) In Takalar Regency.” *IOSR Journal of Humanities And Social Science (IOSR-JHSS)* , vol. 23, no. 2, 2018, pp. 48-53.