



International Journal of Research Publication and Reviews

Journal homepage: www.ijrpr.com ISSN 2582-7421

Optimizing the Budget Function and Supervision Mechanism of the Regional People's Representative Council (DPRD) in the Context of General Budget Policy (KUA) and Temporary Budget Ceiling Priorities (PPAS), Financial Accountability Report (LKPj) of the Regent: A Study on the Regional People's Representative Council of Merauke Regency

Johan Frederik Paulus¹, Samel W. Ririhena², Fransin Kontu³

^{1,2,3}Master of Public Administration Study Program, Faculty of Social and Political Sciences, Universitas Musamus

ririhena@unmus.ac.id

ABSTRACT

This research aims to describe and analyze the function of DPRD Merauke Regency, especially the budget function related to the preparation of KUA-PPAS and the supervisory function, especially on LKPJ Regent and LHP BPK in Merauke Regency.

This research uses a qualitative descriptive analysis method with a focus on the Merauke Regency DPRD. The main respondents consisted of leaders and key officials in the DPRD and related agencies, including the Regional Secretary, Chairman of the DPRD, Chairman of Commission II, Chairman of the Faction, Head of the Regional Development Planning Agency, and Head of the Regional Financial and Asset Management Agency. This method involved in-depth interviews with each respondent using an interview guide containing structured questions. The results of the interviews were analyzed qualitatively to identify patterns, themes and key findings related to the budget and oversight functions of the Merauke Regency DPRD. This method was used to understand the practices and views related to budgeting and oversight at the Merauke Regency DPRD in depth.

The results Shows that in the implementation of the budget function, the DPRD of Merauke Regency has carried out in accordance with the provisions of the Local Government Act, but the results of the implementation of the budget function have not been maximized due to restrictions on the authority of the DPRD in the preparation of the APBD. The DPRD is not intensively involved in the preparation of the RKPD planning document which is the reference for KUA-PPAS. Meanwhile, in the implementation of the DPRD's supervisory function over the Regent's LKPJ and LHP BPK, the DPRD of Merauke Regency has not been optimal. In the process of following up on the LKPJ Regent and LHP BP, the DPRD only conducts discussions within the DPRD and provides recommendations without involving the local government in the discussion process. Limited resources are a factor that results in the non-optimal implementation of the DPRD's supervisory function towards the Regent's LKPJ and LHP BPK.

Recommendation Optimizing the implementation of DPRD budgetary functions; Expanding DPRD access to relevant information in budget preparation and financial reporting; Allocating adequate resources to ensure that DPRD oversight functions can run optimally; Strengthening cooperation and dialogue between local governments and DPRD to avoid potential political conflicts.

Keywords: Optimizing The Budget Function, Supervision Mechanism, General Budget Policy, Regional People's Representative Council (DPRD)

INTRODUCTION

One of the issues related to the role of Regional People's Representative Council (DPRD), in development planning through the APBD is during the discussion of planning documents, namely the Local Government Work Plan (RKPD). The RKPD covers various aspects of development, including economic development, infrastructure, education, health, environment, security and community welfare. The RKPD document presents development priorities, implementation strategies, achievement targets, and budget allocations for each planned program and activity. When discussions take place regarding the RKPD which will result in the General Budget Policy and Temporary Budget Ceiling Priorities (KUA-PPAS), council members cannot access or participate in the discussions. This is in accordance with the provisions in the legislation that the parties involved in the RKPD discussion are only the executive (Cahyadi, 2022).

KUA-PPAS is part of the planning and budgeting process at the local government level. The General Budget Policy (KUA) is a document that presents the policy direction and development priorities that will be carried out by the local government in one fiscal year. This document contains the vision,

mission and objectives of regional development as well as the strategies that will be taken in order to achieve this. Meanwhile, the Temporary Budget Ceiling Priority (PPAS) is a document that presents the temporary allocation of the planned budget for each program and activity in one fiscal year. PPAS includes an estimate of the budget to be allocated for each development sector and various related priority programs. PPAS assists local governments in directing the use of available budgets in accordance with established development priorities. KUA-PPAS serves as the basis for preparing the Local Government Work Plan (RKPD) where it provides guidance in allocating resources and planning development activities so that local governments can achieve predetermined development goals effectively and efficiently (Trisnasari & Sudiarta, 2019).

In the implementation of the supervisory function, according to (Prayoga et al., 2022) The DPRD has a supervisory function over the Accountability Report (LKPI) and the Audit Board Audit Report (LHP-BPK). The following are some of the supervisory functions of the DPRD on the LKPI: 1) Assessing local government performance: The DPRD uses the LKPI as a basis for assessing the performance of local governments in implementing planned programs, activities and policies. In this case, the DPRD analyzes the achievement of targets, effectiveness, implementation and impact of policies that have been carried out by the local government; 2) Examining local finances: The DPRD examines the financial reports contained in the LKPI to ensure that regional financial management is conducted with transparency, accountability and in accordance with applicable laws and regulations. In this case the DPRD can evaluate the use of the budget, compliance with financial procedures, and the efficiency and effectiveness of regional financial management; 3) Supervise the follow-up of recommendations. If there are findings or recommendations in the LKPI that need to be followed up, the DPRD has the function to supervise and ensure that the recommended corrective actions have been taken by the local government. In this case, the DPRD can monitor and evaluate the implementation of recommendations contained in the LKPI; 4) Ask questions and provide notes of objection: The DPRD has the right to ask questions of the local government regarding issues contained in the LKPI. In this case, the DPRD can request explanations, ask questions or provide notes of objection to certain aspects of the LKPI that it considers need to be clarified or improved. 5) Discuss and provide recommendations: The DPRD discusses the LKPI together with the local government in a plenary meeting. During this process, the DPRD can provide recommendations, suggestions or input to the local government regarding policies, programs or actions that can be improved or corrected based on the results of the LKPI evaluation.

While the supervisory function of DPRD on LHP BPK are: 1) Examine and evaluate BPK's LHP: DPRD has the authority to examine and evaluate BPK's LHP relating to local government finances. In this case, DPRD analyzes the findings and recommendations submitted by BPK in the LHP; 2) Follow up on BPK's findings and recommendations: DPRD is responsible for following up on the findings and recommendations submitted by BPK in the LHP. In this case, the DPRD summons relevant officials to provide explanations, oversees the implementation of recommendations, and ensures corrective actions are taken; 3) Overseeing the implementation of BPK recommendations: DPRD has an important role in overseeing the implementation of recommendations provided by BPK. In this case, DPRD can conduct monitoring and evaluation to ensure that the recommended corrective measures have been properly implemented by the local government; 4) Evaluate financial policy and management: Based on BPK's findings and recommendations in the LHP, DPRD can evaluate the financial policies and management of local government finances. In this case, DPRD can question inappropriate policies or ineffective management, and encourage improvements in local government financial management; 5) Transparency and accountability: DPRD's are responsible for ensuring transparency and accountability in local government financial management. By using BPK's LHP as a reference, DPRD's can ensure that financial information presented by local governments is accurate and accountable. Through its oversight function of the BPK's LHP, the DPRD plays a role in ensuring effective budget utilization, preventing and handling corruption, and improving the quality of local government financial management.

The novelty of this research is to ensure more active participation of DPRD's and an increased role of DPRD's in the preparation of KUA-PPAS so that DPRD members have access and opportunities to participate in the discussion of the RKPD document. This will enable them to contribute their thoughts and views on development priorities, implementation strategies, and planned budget allocations and be more actively involved in the preparation of KUA-PPAS by involving DPRD members in the planning and budgeting stages.

Thus, this research can provide valuable input and advice in allocating resources and planning development activities more effectively and efficiently.

This study aims to optimize the budget function and supervisory mechanisms of the DPRD in the context of the preparation of the General Budget Policy (KUA) and Temporary Budget Ceiling Priorities (PPAS), as well as the Regent's Accountability Financial Report (LKPI).

RESEARCH METHODS

This research will use a descriptive qualitative analysis method with a focus on the Merauke Regency DPRD. This research method will incorporate in-depth interviews with leaders and key officials in the DPRD and related agencies to collect data (Piltch-Loeb et al., 2020). The following are the detailed steps for this research method:

Determination The main respondents of this research are the Regional Secretary (Chair of the TAPD Team), the Chair of the DPRD (Chair of Banggar), the Chair of Commission II, the Chair of the Faction, the Head of the Regional Development Planning Research and Development Agency, and the Head of the Regional Financial and Asset Management Agency. This research will select respondents who have an in-depth understanding of the budget and supervisory functions of the Merauke Regency DPRD.

In-depth interviews with each respondent. These interviews will focus on their understanding of the process of preparing KUA, PPAS, LKPI, as well as the supervision mechanisms carried out in the DPRD, by preparing an interview guide containing structured questions for each respondent. This guide

will help ensure that relevant and important topics are covered in the interview. Interviews will be conducted with each respondent separately. Each interview will be recorded or recorded in detail for further analysis.

Data analysis is qualitatively analyzed. Analysis will include the identification of patterns, themes and key findings related to the budget and oversight functions of the Merauke Regency DPRD.

Data validation will be double-checked and validated to ensure the accuracy and validity of the findings. Research findings will be summarized in a research report that includes an introduction, methodology, findings, analysis and conclusions. The report will present the research results clearly and logically.

This research method is expected to provide an in-depth understanding of how the Merauke Regency DPRD carries out its budgetary and supervisory functions in the context of the preparation of KUA, PPAS, LKpj, and their mechanisms. Thus, the results of the research can serve as a basis for improvement and enhancement in the implementation of the DPRD's duties.

RESULTS AND DISCUSSION

Regency / City DPRDs in the Perspective of the Regional Government Law

The district/city DPRD is an important institution in the local government system because through the DPRD, the voices and aspirations of the people at the district/city level can be represented, policies can be discussed and supervision of the district/city government can be carried out to ensure good and effective public services at the district/city level (Tambaip, Moento, et al., 2023). DPRDs have a legislative function, which is the authority to enact local regulations at the district or city level that regulate issues related to the administration of government and public services at the district/city level. DPRDs also have a budgetary function, namely in terms of the preparation and ratification of the district/city APBD. The DPRD is authorized to discuss, adjust and ratify the draft APBD and to supervise the use of the budget by the local government.

The next function of DPRD is the supervisory function, which is to supervise the implementation of local government. This includes supervision of policies, programs, regional financial management and summoning district / city government officials to provide explanations related to policies and programs implemented (UU No 23 Tahun 2014, 2014).

Planning Theory

Planning in a broad sense is the process of preparing a structured agenda to achieve a particular goal. Planning is a continuous process that includes 2 aspects, namely formulation and implementation because basically the nature of the plan is as a reference in carrying out activities (Tambaip, Tjilen, et al., 2023). So, it can be concluded that planning is an activity to determine what will be done first before we will carry out the activity.

Budgeting Theory

The national budget (APBN) and local budgets (APBD) are documents that, once approved by the legislature (DPR, DPRD) authorize the government to raise revenue, incur debt, and influence expenditure to achieve specific goals (Tjilen, Tambaip, & Phoek, 2023). Since budgets determine the origin of the application of public financial resources, they play a central role in the process of government activity, fulfilling economic, political, social, legal and administrative functions (Tambaip, Fakhri, et al., 2023). There is consensus on budget analysis (Wicaksono & Madalina, 2020), namely: (i) To fulfill the budget process it is necessary to understand the processes that accompany the policy and planning process; (ii) The process of allocating resources to different institutions and objectives is essentially political, not purely technocratic. Any attempt to address the content of budget allocations may be helpful. (iii) The issue of budget allocation (how resources are divided) cannot be abstracted from macroeconomics and income (which determine the size of the overall resource envelope) and the efficiency and effectiveness of the use of funds. (iv) It is never automatically assumed that budget allocations translate accurately into expenditures. What money is actually spent by whom, on what goods and often for what purpose, is determined during the budget execution process.

The concept of Supervision in the legislative function

Supervision is essentially an act of assessing (testing) whether something has gone according to a predetermined plan. With this supervision, mistakes will be found, which in turn will be corrected and the most important thing is not to repeat these mistakes. Supervision is focused on evaluating and correcting the results that have been achieved, with the intention that these results are in accordance with the plan. Thus this supervisory action is not carried out on an ongoing activity process, but precisely at the end of an activity, after the activity has produced something (Tambaip et al., 2022).

According to (Harahap Junardi & Nurwanti Nunung, 2018) Supervision is the process of observing all organizational activities in order to better ensure that all work being carried out according to a predetermined plan. In another sense, supervision is defined as a process of a leader's activities to ensure that the implementation of organizational activities is in accordance with the plans, policies and provisions set (Syahrudin et al., 2023).

The purpose of supervision is to make efforts to carry out the implementation process in accordance with the provisions of the plan and take corrective action if there are deviations so that the goals that have been produced can be achieved in accordance with what has been planned (Dr. Sunyoto Usman, 2012).

The implementation of supervision is one of the important points in every organization, therefore, in supervision, a combination of technical and behavioral approaches is needed so that the supervision process brings results in accordance with the expectations of all parties in the organization (Tjilen, Tambaip, & Fitriani, 2023).

Supervision in the context of management describes how organizations monitor and evaluate the implementation of their actions to ensure conformity with plans and objectives. The ultimate goal is to achieve efficiency, effectiveness, and accountability in the organization's operations. The oversight process also includes corrective actions to address deviations and continuously improve organizational performance.

Concepts of supervisory theory in management with the supervisory function in the DPRD (Regional People's Representative Council) organization. In the context of DPRD, supervision is one of the important functions that plays a key role in carrying out the legislative role and overseeing the implementation of local government policies. Below is a clarification of how the concepts of supervision theory apply in the context of DPRD:

Oversight in DPRD is the process of monitoring and evaluating all local government activities and policies. This includes observing the implementation of local government programs and budgets to ensure that they are in line with legal requirements and established plans.

The main objective of supervision in local councils is to ensure that the implementation of local government activities complies with the provisions of laws, regulations and agreed plans. This helps keep local government operating in line with the interests and needs of the community.

Corrective Action DPRD should also have a mechanism for corrective action. If there are irregularities or problems in the implementation of programs or the use of budgets, the DPRD should be able to take corrective action, such as recommending changes or amending policies.

Thus, the concepts of supervisory theory in management clearly apply in the context of DPRD supervisory functions. The objective remains the same, which is to ensure that local governments operate in accordance with established plans, laws and policies, with an effort to achieve efficiency, effectiveness and accountability in the implementation of its programs.

Optimizing the Budget Function Related to the Preparation of KUA-PPAS

One of the important parts in the preparation of the APBD is the discussion related to KUA and PPAS prepared by the Regent. KUA and PPAS are important instruments in the APBD preparation process. KUA and PPAS direct, control, and regulate the use of the budget and assist in the transparency and accountability of regional financial management. As such, they contribute to sustainable and efficient development planning at the regional level.

In this regard, the DPRD has an important role in the discussion of KUA and PPAS as part of the APBD preparation process. This is in line with one of the DPRD's budgetary functions as stipulated in Article 152 of Law No. 23/2014, which states that the DPRD's budgetary functions include discussing the KUA and PPAS prepared by the Regent based on the RKPD. Although it can be said that the capacity of the DPRD in the preparation of the APBD is limited to the stage of discussion of the KUA and PPAS.

Based on the results of the research conducted, the Merauke Regency DPRD has carried out its budget function in the discussion of the KUA and PPAS of the Merauke Regency Government. The stages carried out are as follows: 1) Receiving and Evaluating the Draft KUA and PPAS; 2) Discussion and Examination; 3) Submission of Input and Recommendations; 4) Adjustment and Approval; and 5) Monitoring and Evaluation.

The process of discussing the draft KUA and PPAS was carried out by the budget body of the Merauke Regency DPRD and the TAPD of Merauke Regency. On several occasions the budget body consulted with commissions to obtain input on programs and activities in the draft KUA and PPAS, which was carried out through DPRD meetings. Through the implementation of the budget function in the discussion of KUA and PPAS, the Merauke Regency DPRD can ensure that the budget policies prepared reflect the needs and aspirations of the community, and are implemented in a transparent and accountable manner.

The implementation of the budget function of the Merauke Regency DPRD in the preparation of the APBD has been carried out properly in accordance with the provisions of the legislation, but according to the author, its implementation is still not optimal because the budget allocation does not describe the resolution of community problems in Merauke Regency as a whole.

Based on the results of the research conducted, there are several obstacles that need to be observed to realize the APBD as a form of accountability to the community. In general, in the preparation of the APBD, the following obstacles were found: 1) The absence of DPRD involvement in the process of preparing planning documents; 2) Differences between the RKPD and the KUA and PPAS.

According to researchers, these constraints related to the budget planning process can lead to inconsistencies in planning and budgeting in the preparation of the APBD, and can result in budget allocations in the APBD often not reflecting partiality to the public or the community.

By optimizing the role of the DPRD in the preparation of KUA and PPAS, it is hoped that budget decisions will become more representative, accountable, and oriented towards the interests of the community.

Optimizing the Supervisory Function of the Regent's LKPJ and LHP BPK

As stipulated in (Law No. 23 Year 2014, 2014), one of the functions of the Regency DPRD is the supervisory function. In the context of realizing a government that upholds the principles of good governance, supervision is one of the management functions to ensure the implementation of activities in accordance with established policies and plans and to ensure that objectives can be achieved effectively and efficiently.

The implementation of supervision is very necessary to avoid the possibility of misappropriation and deviation from the goals to be achieved (Tjilen & Tambaip, 2023). In fact, through supervision, an activity can be created that is closely related to determining or evaluating the implementation of the performance that has been carried out (Tjilen & Tambaip, 2023). The supervisory function carried out by the DPRD of Merauke Regency is realized in the form of supervision of the accountability statement report of the Regent of Merauke in the implementation of Regional Government and supervision of the implementation of follow-up on the results of the examination of financial statements by the Supreme Audit Agency.

The LKPJ discussion mechanism in the Merauke Regency DPRD that has been implemented so far, namely: Plenary Meeting on the Submission of LKPJ of the Regent of Merauke; Plenary Meeting on the Formation of Special Committee (Pansus) of DPRD Merauke Regency; Discussion of LKPJ, which consists of: a) Discussion by Commissions; b) Meeting of the Special Committee Receives & Summarizes the Results of the Discussion of the Commissions; c) Meeting of the Special Committee Receives Input from Resource Persons / Experts; d) Meeting of the Special Committee Compiles Questions, Suggestions and Input on LKPJ; e) Meeting of the Special Committee for Discussion with the LKPJ Team of the Merauke Regency Government; Plenary Meeting Submission of the Special Committee Report in the form of Recommendations on LKPJ; Plenary Meeting Submission of Opinions of Factions; Decision of the Merauke Regency DPRD on Recommendations on LKPJ of the Regent of Merauke.

In the implementation of the discussion of the LKPJ of the Merauke Regent, the following are some forms of implementation of the supervisory function of the Merauke Regency DPRD:

1. **Verification of Information:** The Merauke Regency DPRD verifies the truth and validity of the information contained in the Regent's Accountability Report (LKPJ). This involves examining documents, data and reports submitted by the Regent. The results of this verification assist the DPRD in ensuring that the information submitted by the Regent is accurate and accountable.
2. **Evaluation of Achievement of Performance Targets:** The Merauke DPRD also evaluates the achievement of performance targets contained in the LKPJ of the Regent. In this case, the DPRD assesses the extent to which the Bupati has succeeded in achieving the goals and targets set out in the local government work plan. This evaluation assists the DPRD in overseeing and evaluating the performance of the Regent and provides input on corrective measures that can be taken.
3. **Policy Effectiveness:** The DPRD evaluates the policies implemented by the Regent over a certain period, which are reflected in the Accountability Report (LKPJ). This evaluation is conducted to assess the extent to which the policy is effective in achieving its stated objectives. The DPRD will consider whether the policy has had a positive impact and provided the expected benefits to the community.
4. **Policy Efficiency:** The DPRD also evaluates the efficiency of policy implementation contained in the LKPJ. This evaluation aims to ensure that policies implemented by the Regent are carried out in the most efficient manner and optimize the use of available resources. The DPRD will assess whether the policy produces maximum output at minimal cost.
5. **Appropriateness to Community Needs and Priorities:** In addition, the DPRD will evaluate whether the policies implemented by the Regent are in accordance with the needs and priorities of the community. This evaluation is conducted by taking into account the aspirations and input from the community and various stakeholders. The DPRD will consider the extent to which the policy accommodates the needs and aspirations of the community it represents.
6. **Financial Supervision**

The DPRD supervises the financial management of the Bupati. This includes examining the use of the budget, allocation of funds, and compliance with applicable financial rules and regulations.

This supervision covers several aspects, namely:

- **Budget Utilization:** The DPRD examines and oversees the use of the budget by the Bupati. This involves monitoring budget expenditures to ensure that public funds are being used in accordance with their intended purpose. The DPRD will examine whether the use of the budget is effective and efficient, and whether budget expenditure policies are in accordance with applicable regulations.
- **Fund Allocation:** Local councils also oversee the allocation of funds. They check whether the allocations made by the Bupati are in line with the priorities and needs of the community. The DPRD will consider whether the allocation of funds has taken into account the aspirations and inputs of the community and the sectors that need more attention.
- **Compliance with Financial Rules and Regulations:** DPRD's ensure that the Bupati and local government as a whole comply with applicable financial rules and regulations. They check whether financial management has followed established procedures, including in terms of financial reporting and accountability. DPRD will evaluate the level of compliance with financial regulations and ensure that financial transparency and accountability are maintained.

7. Program Implementation Check

The DPRD examines the implementation of programs and activities listed in the LKPJ. This includes an evaluation of the achievement of results, benefits obtained by the community, and conformity with the goals and objectives of the proposed program.

The DPRD also examines the implementation of programs and activities listed in the LKPJ. This examination covers several aspects, namely:

- Evaluation of Outcomes: The DPRD evaluates the results of the programs and activities implemented. They check whether the program has achieved the set objectives and provided the expected benefits to the community. This evaluation aims to assess the effectiveness of the program and identify where improvements can be made.
- Community Benefits: Councils examine the benefits to the community from the implementation of the program. They will evaluate whether the program had a positive impact and provided solutions to existing problems. This evaluation aims to ensure that the program provides real benefits to the community.
- Conformity with Program Goals and Objectives: The DPRD examines whether the implementation of programs and activities is in accordance with the goals and objectives that have been set. They will evaluate whether the program is in line with agreed policies and development plans. This evaluation aims to ensure that the programs implemented are relevant and in line with the needs and priorities of the community.

8. Establishment of Monitoring Commission

The DPRD can form a special Monitoring Commission to conduct more in-depth monitoring of the LKPj of the Regent. This commission will examine in detail every aspect of the report and conduct follow-up on significant findings.

The DPRD may form a special Monitoring Commission to conduct in-depth supervision of the Regent's LKPj. This commission will conduct a detailed examination of each aspect of the report and take follow-up on significant findings.

The purpose of the Monitoring Commission is to improve the transparency, accountability and effectiveness of local government financial management through more thorough and comprehensive oversight of the LKPj Bupati. The commission has an important role to play in maintaining the integrity of the use of local budgets and ensuring that public funds are used efficiently and in accordance with established objectives.

9. This research found that the DPRD has strong authority to conduct inquiries and questions of the Bupati and relevant officials in the context of the LKPJ. The key findings are as follows:
 - Authority for Direct Examination: The DPRD has the authority to conduct a direct examination of the Regent and relevant officials in relation to the LKPJ. This includes an assessment of the achievements and implementation of the programs reported in the LKPJ.
 - Questions and Explanations: In addition to inspection, DPRD's can also ask questions to the Bupati and relevant officials. They may request further explanation of the information presented in the LKPJ, including details of program implementation and budget use.
 - Additional Scrutiny: Where necessary, research findings suggest that DPRD's are entitled to conduct additional scrutiny as part of their oversight of the LKPJ. This aims to ensure greater accountability and transparency in local government performance reporting.
10. In the context of recommendations and follow-up This study reveals that in the context of supervision of the LKPJ of the Regent, the DPRD has an important role in providing recommendations and taking follow-up on supervisory findings. Important findings include:
 - Recommendations for Improvement: The DPRD may make recommendations to the Bupati regarding improvements and changes needed in the implementation of the programs reported in the LKPJ. These recommendations may include suggestions for increased efficiency, effectiveness, or accountability in the use of the budget.
 - Follow-up to Significant Findings: In addition to providing recommendations, research findings indicate that DPRD's have the authority to conduct follow-up on significant findings in LKPJ oversight. This follow-up may include requesting further explanations from the Bupati or relevant officials, as well as taking appropriate action steps where necessary to address problems that arise.
 - The implementation of the supervisory function of the Merauke Regency DPRD has been carried out in accordance with applicable regulations. The DPRD's supervisory function over the LKPJ of the Regent is very important in maintaining accountability and transparency in the implementation of local government. By conducting effective supervision, the DPRD can ensure that the Regent is responsible for the implementation of programs, financial management, and performance achievements that have been submitted in the LKPJ.

Meanwhile, the mechanism for implementing the supervisory function of the Merauke Regency DPRD on the LHP BPK Year 2022 is described as follows:

1. Receipt of BPK's LHP

DPRD received a copy of the LHP from BPK. In 2022, there were 2 (two) BPK LHPs on the Merauke Regency Government submitted by BPK, namely LHP on Financial Statements and LHP on Internal Control Systems and Compliance with the Provisions of Laws and Regulations.

2. Distribution of LHP to DPRD Members

BPK's LHP is distributed to DPRD members, especially members associated with commissions or bodies authorized to supervise the finances and performance of local governments.

3. Discussion at Commission Level

BPK's LHP is then discussed at the level of the relevant commission or body in the DPRD that has the authority in terms of financial supervision. Members of the commission or body will read, analyze, and study the LHP and findings submitted by BPK.

4. Formation of Working Committee

DPRD forms a Working Committee (Panja) to discuss the recommendations of the LHP BPK. Discussion of the LHP BPK is conducted by the DPRD after receiving the LHP BPK. The discussion by DPRD is completed for approximately 1 (one) week.

5. Questions and Clarifications:

During the discussion, DPRD members made several requests for clarification to BPK regarding the findings contained in the LHP. This was so that members of DPRD could gain a better understanding of the context, impact and implications of the findings.

6. Discussion at Plenary Meeting

After the discussion process in the working committee is completed, the LHP BPK is submitted to the DPRD plenary meeting. This plenary meeting involves all DPRD members to discuss the results of the examination, findings, recommendations, and conclusions contained in the LHP BPK that have been discussed previously in the working committee.

7. Making Recommendations

Based on the discussion and analysis, the DPRD then makes recommendations to the local government regarding corrective actions that must be taken to address the findings in the LHP. These recommendations may include concrete steps to improve financial management, program effectiveness, or governance.

In the implementation of the follow-up to the BPK LHP, the Merauke Regency DPRD has discussed the BPK LHP in a working committee meeting as a form of implementation of the DPRD's supervisory function. However, there were shortcomings in the discussion process carried out by the Merauke Regency DPRD, namely not calling related parties, such as local government representatives to conduct joint discussions to provide further clarification and explanation regarding the findings in the BPK LHP. This resulted in recommendations submitted by the Merauke Regency DPRD not being based on a complete picture and understanding from the Local Government.

Obstacles in the Implementation of the Budget Function and Supervisory Function of the Merauke Regency DPRD

This research identifies a number of constraints that affect the implementation of DPRD functions, particularly in the context of budgeting and oversight. These constraints are as follows:

Constraints in the Implementation of the DPRD Budget Function

- Non-involvement of DPRD in the Planning Document Preparation Process: One of the main obstacles is the absence of DPRD involvement in the early stages of preparing planning documents, such as the RKPD (Local Government Work Plan). This results in DPRD's not understanding the plans that will be executed and may reduce their ability to oversee their implementation.
- Differences between RKPD and KUA and PPAS: There are differences between the RKPD (Local Government Work Plan) and the KUA (General Budget Policy) and PPAS (Temporary Budget Priority Ceiling). This can create a mismatch between top-level plans and proposed budget allocations, hampering efficiency in budget utilization.

Constraints in the Implementation of DPRD Supervisory Functions, especially on the discussion of LKPJ and LHP BPK:

- Time Limitations in the Discussion Process: The process of discussing LKPJ (Accountability Statement Report) and LHP BPK (Audit Board Audit Report) is often limited by short time. This can prevent DPRD from conducting in-depth evaluation and supervision.
- Limited Resources (Human Resources and Finance): Limited resources, both in terms of personnel (HR) and finances, can be an obstacle to effective oversight. DPRD's may need more resources to perform this task optimally.
- Complexity and Limited Information: Information related to the content of LKPJ and LHP BPK can be very complex, and DPRD may face difficulties in understanding and evaluating it. Limited access to relevant information may also be an obstacle.
- Maximum Cooperation of Local Government in Providing Information: Local governments may not always provide adequate information or necessary explanations regarding the content of LKPJ and LHP BPK. This may hamper the DPRD's oversight efforts.
- Potential Political Conflict: The process of discussing the LKPJ and LHP BPK may create the potential for political conflict between DPRD and local government. This can affect the independence and effectiveness of DPRD oversight.

The findings of this study highlight the importance of addressing these constraints in order for DPRD's budgetary and oversight functions to operate more effectively and contribute to local government accountability and transparency.

CONCLUSIONS

Research Conclusion:

This research reveals that the relationship between local governments and DPRDs is based on the principles of decentralization, regional autonomy, and separation of powers. DPRDs play an important role in the legislative, budgetary and supervisory functions of local government performance. They have the right and obligation to demand accountability, conduct examinations, and ask questions related to programs and activities carried out by local governments. In addition, DPRDs have the right to summon local government officials and even conduct investigations into alleged violations or irregularities.

In the context of Merauke Regency, the local government and DPRD have established good cooperation and communication with each other in the implementation of their respective duties and functions. Consultation and collaboration between the two has proven to improve the effectiveness of policy-making, better understand the needs of the community, and coordinate the implementation of programs and activities more efficiently.

However, this study also identified several constraints in the implementation of the DPRD's supervisory function, particularly in the discussion of LKPJ and LHP BPK. These constraints include time constraints, resources (both human and financial), complexity and limited information, local government cooperation in providing information, and the potential for political conflict. In order to improve the effectiveness of supervision, efforts need to be made to overcome these constraints and

LITERATURE

Cahyadi. (2022). Peran DPRD dalam Perencanaan Pembangunan. Bappeda Prov. Kepulauan Bangka Belitung.

UU No 23 Tahun 2014, 1 (2014).

Dr. Sunyoto Usman. (2012). Pembangunan dan Pemberdayaan Masyarakat (Soetrisno Andry (ed.); Cetakan VI). Pustaka Pelajar.

Harahap Junardi, & Nurwanti Nunung. (2018). Buku Tahapan Pembangunan Masyarakat (Vol. 5, Issue September).

Piltch-Loeb, R., Rosenkrantz, A. B., & Merdjanoff, A. A. (2020). Identifying barriers and facilitators of success for female radiology researchers: an analysis of in-depth interviews with nationally recognized leaders of the field. *Journal of the American College of Radiology*, 17(10), 1344–1351.

Prayoga, R., Lubis, Z. T., & Dalimunthe, A. A. (2022). Peran DPRD Dalam Mewujudkan Fungsi Pengawasan Anggaran : Studi Kasus Sekretariat DPRD Kabupaten Serdang Bedagai. *El-Mal: Jurnal Kajian Ekonomi Dan Bisnis Islam*, 3(3), 380–388.

Syahrudin, S., Tambaip, B., Tjilen, A. P., Riyanto, P., Jalal, N., Moento, P. A., Prasetya, M. N., & Enala, S. H. (2023). Membangun Karakter Positif dan Kepemimpinan Masyarakat Melalui Program Pemberdayaan di Merauke. *KALANDRA Jurnal Pengabdian Kepada Masyarakat*, 2(3), 95–105.

Tambaip, B., Fakhri, A., Hadi, F., Tjilen, A. P., & Jalal, N. (2023). FMDB Transactions on Sustainable Management Letters Optimizing Public Service Performance : Unleashing the Potential of Compassion as an Indicator of Public Service Motivation. 1(2), 46–55.

Tambaip, B., Moento, P. A., & Tjilen, A. P. (2023). Partisipasi Masyarakat dalam Musyawarah Perencanaan Pembangunan. *Societas: Jurnal Ilmu Administrasi Dan Sosial*, 12(1), 121–128.

Tambaip, B., Tjilen, A. P., Ilmu, J., Negara, A., Ilmu, F., & Politik, I. (2022). Dukungan Pemangku Kepentingan Dan Jaringan Dalam Organisasi Layanan Publik Oleh : 11(2), 204–218.

Tambaip, B., Tjilen, A. P., Moento, P. A., & Riyanto, P. (2023). MENUJU DESA MANDIRI: MEWUJUDKAN POTENSI KAMPUNG MELALUI PEMBENTUKAN BUMK. *Nusantara Hasana Journal*, 2(12), 98–106.

Tjilen, A. P., & Tambaip, B. (2023). PENGANTAR ILMU KEUANGAN NEGARA. Lontar Mediatama.

Tjilen, A. P., Tambaip, B., & Fitriani, F. (2023). Moving In The Right Direction: Policies And Potential Of Community-Based Traditional Forest Management In Merauke Regency. *Central European Management Journal*, 31(2), 615–625.

Tjilen, A. P., Tambaip, B., & Phoeck, I. C. A. (2023). Planning of Collaborative Governance in Tourism Management; A Perspective. *International Journal of Research Publication and Reviews*, 4(01), 819–825.

Trisnasari, N. K. A. I., & Sudiarta, I. K. (2019). Pelaksanaan Fungsi Anggaran DPRD dalam Pembentukan APBD Untuk Mewujudkan Pembangunan Daerah di Provinsi Bali. *Kertha Negara : Journal Ilmu Hukum*, 7(7), 1–14.

Wicaksono, T. J., & Madalina, M. (2020). Optimalisasi Pelaksanaan Fungsi Pengawasan Dewan Perwakilan Rakyat Daerah Kota Salatiga Terhadap Anggaran Pendapatan Dan Belanja Daerah Pada Tahun Anggaran 2018 Dalam Telaah Undang-Undang Nomor 23 Tahun 2014 Tentang Pemerintahan Daerah. *Res Publica*, 2(3), 300–316.