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INFALLIBLE MEASURES OF REGIONAL PEOPLE'S REPRESENTATIVE COUNCIL PERFORMANCE IN FUNCTION PANGKAJENE AND ISLANDS DISTRICT BUDGETING

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ABSTRACT

this research aims to determine the infallible performance measures of the Regional People's Representative Council Regional People's Representative Council of Pangkajene and Islands Regency as well as the factors that influence it by using qualitative research type, the type and data sources used consist of primary and secondary data along with the data collection techniques applied, namely observation, interviews, documentation and triangulation while the data analysis technique goes through the stages of data collection, data reduction, data presentation and drawing conclusions/verification. The results of this research show that the Regional People's Representative Council has carried out its function well in the budgeting function and the influencing factors are the characteristics of human resources (HR), budget limitations, the environment, in this case the local government and society, as well as performance excellence.

Keywords: *Infallible, Regional, Representative, Council, Budget.*



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A. INTRODUCTION

One of the characteristics of an autonomous region is that it has a Regional People's Representative Council (*DPRD*) whose members are elected through general elections, as a form of democracy, so that in an autonomous region a regional government is formed whose aim is to accelerate the realization of increasing community welfare through improving services, empowerment and participation. society, as well as increasing regional competitiveness by paying attention to the principles of democracy, equality, justice, privileges and specialties of a region in the unitary state system of the Republic of Indonesia.

To improve community welfare, the regional government together with the Regional People's Representative Council carries out regional government, meaning carrying out matters that have been handed over by the central government to regional governments as well as matters that actually exist and are needed by the community in order to realize increased community welfare.

Johny Lumolos in his book *Strengthening Regional People's Representative Council Capacity* (2014:30) states that realizing democracy in a determinative way means advancing the role of regional people's representative institutions, which includes increasing the role of people's representatives in the legislature.

The urgency of the role of people's representatives is to accommodate the aspirations of the people. In essence, it is necessary to actualize the performance of representative institutions that have been elected by the people through democratic elections

In carrying out regional government affairs which have been delegated from the government to regional governments based on decentralization, regional governments prepare programs and activities as well as budget estimates in the form of regional regulations which are discussed together with the Regional People's Representative Council which are called regional regulations on regional income and expenditure budgets (*perda- APBD*) which is valid for 1 year starting from January 1 to December 31.

The structure of regional regulations regarding regional revenue and expenditure budgets (*APBD*) consists of regional revenues, regional expenditures and regional financing.

According to Law No. 12 of 2008, the Regional People's Representative Council (DPRD) is an element of regional government administration. The Regional People's Representative Council has legislative, budget and supervisory functions which are described in the Regional People's Representative duties and authority.

One of the functions of the Regional People's Representative Council is the budget function, which is the function of discussing and giving approval, implementing and enacting the Draft Regional Regulations on Regional Revenue and Expenditure Budgets (APBD) with regional heads.

However, the practice of government administration shows that in carrying out the budget function Regional People's Representative Council members still experience obstacles such as there are still individual Regional People's Representative Council members who still lack support for the community due to prioritizing personal and group interests so that discussing and providing recommendations to regional heads cannot be done. as it should be.

Performance is a person's overall results during a certain period in carrying out tasks, such as work standards, targets or target criteria that have been determined in advance and have been mutually agreed upon (Veithzal, 2012: 97).

Performance quality is measured from the perception of organizational actors regarding the quality of work produced as well as the perfection of tasks regarding the skills and abilities of organizational actors (Robbins, 2010).

In reality, during the implementation of the Pangkep Regency Regional People's Representative Councils budgeting function in the 2019 fiscal year, starting from discussion, determination and implementation, there are things that can be explained regarding the performance of the Pangkep Regency Regional People's Representative Council (DPRD), namely: Performance of the Pangkep Regency Regional People's Representative Council, in terms of effectiveness In accordance with observations and initial evidence in the field, it was found that the Pangkep Regency Regional People's Representative Council has carried out budgeting or budgeting functions, because every year if there is a proposal for a draft APBD submitted by the executive, it is always followed up by the Regional People's Representative Council , by forming a budget body, so that discussion of the draft APBD is never late, and at least every December 31 of the current year it has been discussed.

The Regional People's Representative Council is a body formed from elements of society, where every level of society submits delegates/representatives to become members of this body with the aim of compiling, formulating and determining policies that must be implemented in their region (Bintan Saragi, 2011).

Things that concern the infallible performance of the Pangkep Regency Regional People's Representative Council are authority and responsibility, and discipline. Based on the initial survey of researchers at the Pangkep Regency Regional People's Representative Council office, authority and responsibility have been carried out in accordance with the law. Regional People's Representative Council in carrying out its budgeting function is a mandate regulated by law, if this function is not carried out, then there are strict sanctions that will be given to the Regional People's Representative Council for not carrying out this function.

In terms of effectiveness in carrying out the budget function, according to the results of the initial research survey, the available funds have been used less effectively and have not produced quality services and welfare for the benefit of the community and to be effective, the Regional People's Representative Council in budget planning should clearly define the goals, target results and benefits. that will be obtained by the community from a programmed activity.

Regarding discipline in carrying out the budget function, according to the researcher's observations, there are still weaknesses as evidenced by the attendance time of Regional People's Representative Council members at budget discussion meetings. Sometimes there is also often a lack of quorum at meetings, causing meetings to be postponed. This is more due to factors The geography of Pangkep Regency itself consists of islands, where there are a number of Regional People's Representative Council members who live on one island and the Pangkajene city area which is the center of government and the location of the Pangkep Regency Regional People's Representative Council office, Regional People's Representative Council members who live on the island of course need a long time to get there. in the center of government, because the main means of transportation is only by sea, where transport ships are not available every hour, like those on land.

Regarding the Regional People's Representative Council (*DPRD*) initiative in carrying out the budget function, it is known that the Regional People's Representative

Council actually has rights initiative in submitting draft budgets and draft regional regulations, in reality the Pangkep Regency Regional People's Representative Council has never used its right of initiative in carrying out budget functions, because so far the submission of draft budgets has only come from the executive (regional government).

The four things described are phenomena that occur in the Pangkep Regency Regional People's Representative Council in carrying out its budget function, where these four things are in line with the performance theory expressed by Prawirosentono (2011:27), namely (1) Effectiveness, (2) Authority and responsibility. (3) Discipline, and (4) Initiative.

B. RESEARCH METHODS

This type of research is descriptive qualitative where the data is collected in the form of words and images, not numbers as in quantitative research, even if the numbers are described in a table it is not using statistical analysis but the data is only a complement in explaining and understanding qualitative research. The focus of this research is the infallible performance measure of the Regional People's Representative Council of Pangkajene and Islands Regency in the budgeting function.

This research will be carried out in Pangkajene and Islands Regency with an emphasis on the infallible performance of the Regional People's Representative Council in carrying out its budgeting function. The informants will be determined, namely, the chairman, secretary and members of the budget body.

The data collected in this research is primary data and secondary data. Primary data was obtained through interviews and secondary data was obtained from literature study and documentation study. (i) Types of Data The types of data collected are in the form of primary and secondary data. Primary data was obtained through observation and interviews while secondary data was obtained through documentation. (ii) Data Sources Data sources consist of two parts, namely primary and secondary data sources. a. Primary data sources are data sources that directly provide data to data collectors. b. Secondary data sources are sources that do not directly provide data to data collectors. Various sources of written data, such as books, contain the data needed in the research process.

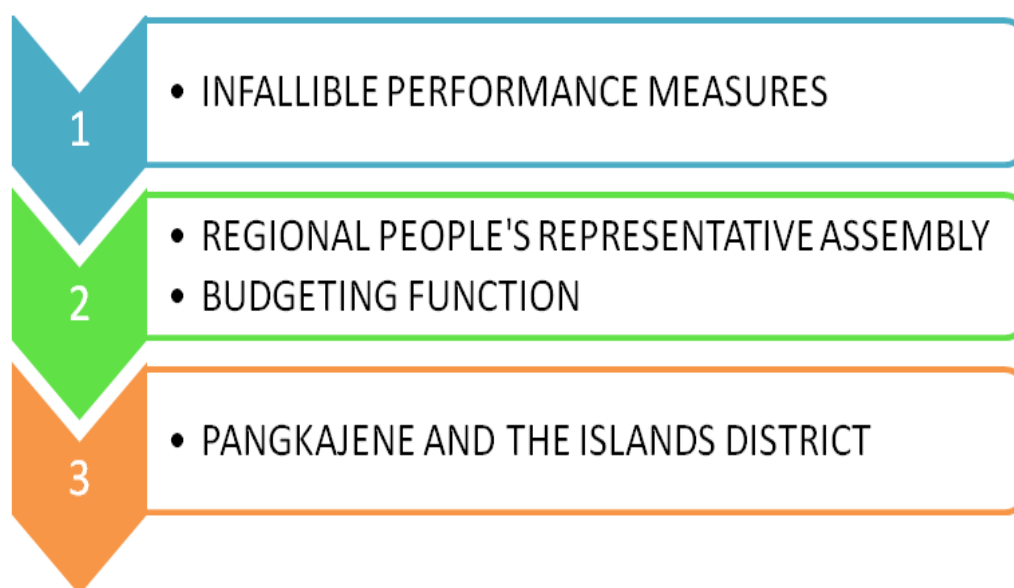


FIGURE 1.CONCEPTUAL FRAMEWORK

C. RESEARCH RESULTS AND DISCUSSION

A. Research Results

This research aims to determine the infallibility of Regional People's Representative Council performance measures in the budgeting function of Pangkajene and Islands Regency. To find out the infallibility of Regional People's Representative Council performance measures in the budgeting function, several research indicators were used, namely:

1. The meaning of the budgeting function,
2. The function of Regional People's Representative Council budgeting,
3. Enhancement Capacity
4. Potential for corruption,
5. Perfection of Regional People's Representative Council Performance.

Apart from that, this research also aims to determine the factors that influence the infallibility of Regional People's Representative Council performance measures in the budgeting function of Pangkajene and Islands Regency. To find out the factors that influence the infallibility of Regional People's Representative Council performance measures in the budgeting function of Pangkajene and Islands Regency, the following indicators are used, namely: 1. Characteristics of human resources 2. Budget limitations,

and 3. Environment, in this case the Regional Government. Based on the above, the following will explain the results of the research which are arranged according to the research indicators, namely as follows:

Infallible performance measure of the Regional People's Representative Council in the budgeting function of Pangkajene and Islands Regency.

a. Meaning of the Budgeting Function.

The Regional People's Representative Council has three (3), namely Legislative Function, Budget Function and Supervisory Function. Function which in Latin is "Functus", the origin of the word "Fungtor" means a way to perform (to perform), to carry out, to run (administer).

In Government Regulation Number. 58 of 2005 concerning Regional Financial Management (State Gazette of the Republic of Indonesia of 2005 Number 140, Supplement to the State Gazette of the Republic of Indonesia Number 4578) states: Function is the embodiment of governmental tasks in certain fields which are carried out within the framework of achieve national development goals. Budget is an estimate of expected cash receipts and expenditures for the coming period. According to Black's Law Dictionary, Budget: A balance sheet or statement of estimated receipts and expenditures. (A balance sheet of estimated income and expenditure).

Thus, the function of the Regional People's Representative Council budget is a form of task that must be carried out by the Regional People's Representative Council to achieve regional government goals, in the form of preparing and determining estimates of regional government financial revenues and expenditures.

In order for the function of an agency or institution to be carried out properly, it is given certain authority and tasks, provided that the tasks must be carried out.

To find out the infallibility of Regional People's Representative Council performance measures in the budgeting function of Pangkajene and Islands Regency, the author conducted an interview with the Secretary of the Regional People's Representative Council of Pangkep Regency, Mrs. Dra. Andi Hermien, M.Si said that:

"The meaning of the budgeting function is one of the functions of the Regional People's Representative Council which is realized in the preparation and determination of regional income and expenditure budgets together with the regional government." (Interview on December 14, 2021)

Regarding the same topic, the author also received answers from an interview with member of Commission 3 of the Pangkep Regency Regional People's Representative Council (*DPRD*), Mr. H. Syahrudin F, SH, M.BA as follows:

"The meaning of the budgeting function is to assess the urgency of budgeting proposed by the executive, which means representing the community to see what is urgent in each budget based on the figures The community then agrees to the order and supervises it" (Interview on November 23 2021)

b. Budgeting Function.

In Law.No. 27 of 2009 concerning the *MPR*, *DPR*, *DPD* and *DPRD*, as well as PP.No. 16 of 2010 concerning Guidelines for Preparing Regional People's Representative Council Regulations regarding Regional People's Representative Council Rules of Procedure, giving position and authority to the Regional People's Representative Council Leadership together with the Regional People's Representative Council Secretariat to prepare the Regional People's Representative Council budget draft, Giving authority to the Regional People's Representative Council Budget Body to provide input to the Regional People's Representative Council Leadership in the context of preparing the Regional People's Representative Council budget, and give authority to the Budget Body together with the Regional Government Budget Team (Executive) to discuss the General Policy of the APBD and the Priorities of the Temporary *APBD* Budget Ceiling.

To be able to carry out the Regional People's Representative Council Budgeting Function, it is required to have skills in the field of budget science and high sensitivity to social problems, this is intended so that the Regional People's Representative Council can Propose Every Regional Original Income sourced from taxes and levies, without causing High Economic Costs to the community (two times levies) and hinder the pace of the regional economy. So that people's hopes for an increase in their welfare can be realized.

To find out infallible measures of Regional People's Representative Council performance in function budgeting Pangkajene and Islands Regency, the author has conducted an interview with one of the members of commission 3 of the Pangkajene and Islands Regency *DPRD*, Mr. H. Muchtar Sali, ST said:

"At this time the budgeting function is very important to carry out a budget proposal activity from the regional government to increase cooperation and responsibility for each member of the DPRD, then approve and supervise each budget so that it runs well" (Interview on 23 November 2021)"

Regarding the same topic, the author also received responses from conducting an interview with one of the members of Commission 3 Regional People's Representative Council (*DPRD*), Pangkajene and Islands Regency, Mr. H. Pattola Husain, SE as follows:

"None of the activities related to the budgeting function are perfect, but that is the role of board members to provide solutions for each proposed activity so that it can run well." (Interview on December 17, 2021)

c. Capacity Increase

Johny Lumolos (2013:30) Increasing the capacity of the Regional People's Representative Council means realizing democracy in a determinant way, which means advancing the role of regional people's representative institutions, which includes increasing the role of people's representatives in the legislature. The urgency of the role of people's representatives is to accommodate the aspirations of the people.

In essence, it is necessary to actualize the performance of representative institutions that have been elected by the people through democratic elections. In carrying out regional government affairs that have been delegated from the government to regional governments based on decentralization, regional government prepares programs and activities as well as budget estimates in the form of regulations d The area discussed together with the Regional People's Representative Council is called regional regulations on regional income and expenditure budgets (*perda-APBD*) which are valid for 1 year starting from January 1 to December 2021.

To find out the infallibility of Regional People's Representative Council performance measures in the budgeting function of Pangkajene and Islands Regency, the author has conducted an interview with one of the members of commission 3 of the Regional People's Representative Council of Pangkajene and Islands Regency, H. Pattola Husain, SE as follows:

"To increase capacity in carrying out the budget function, council members must be actively involved, and carry out activities of course with a budget for implementing activities according to the mutually agreed budget" (Interview on December 17 2021)

Regarding the same topic, the author also received responses from an interview with the Chairman of the Pangkajene and Islands Regency DPRD, Mr. H. Abd Hasri Gani, S.SOS, M.Si as follows:

"To increase the capacity of Regional People's Representative Council members in the budgeting function, from the technical room for the competence of Regional People's Representative Council members from the community, we will provide guidance (Bimtek) to Regional People's Representative Council members in budget preparation activities from regional governments according to mutual agreement" (Interview on December 17 2021)

d. Potential for Corruption

In the era of regional autonomy, the implementation of the budgeting function by the Regional People's Representative Council is becoming increasingly important, because the regional government given the authority to manage various affairs and policies at the regional level.

Basically, if the implementation of regional government policies is carried out in accordance with what has been determined, the Regional People's Representative Council can carry out the budgeting function at a minimum. However, if there are many deviations in implementation, then the implementation of this function must be maximal.

However, various cases that have occurred within the Regional People's Representative Council recently indicate that the Regional People's Representative Council credibility as a political oversight institution is in doubt.

One of the main causes is that many groups within the Regional People's Representative Council themselves have not been able to implement good and democratic governance. In short, if the Regional People's Representative Council cannot establish itself as a clean and authoritative institution, then its supervisory function will tend to be ineffective and simply become a tool for political interests.

An example that can be seen is the many corruption cases carried out by the Regional People's Representative Council, This shows that Regional People's

Representative Council members do not implement good and democratic governance. Apart from that, the rise in corruption cases among the Regional People's Representative Council has reduced public trust.

To find out infallible measures of Regional People's Representative Council performance in function budgeting Pangkajene and Islands Regency, the author has conducted an interview with the Chairman of the Regional People's Representative Council of Pangkajene and Islands Regency, Mr. H. Abd Hasri Gani, S.Sos, M.Si as follows:

"It does not rule out the possibility that something carried out or encouraged by the SKPD will usually be rejected if there are no volunteers and it may not be ruled out that if we put in our budget we can increase or decrease it according to the needs of the community so that the potential for corruption is very small." (Interview on December 17, 2021)

e. Performance Perfection

Performance is the answer to the success or failure of the organizational goals that have been set. Bosses or managers often don't notice unless it's really bad or things go awry. Too often managers do not know how badly performance has deteriorated so that the company/agency faces a serious crisis. Deep negative impressions of the organization result in ignoring warning signs of declining performance.

To find out the infallibility of Regional People's Representative Council performance measures in the budgeting function of Pangkajene and Islands Regency, the author has conducted an interview with member of Commission I Regional People's Representative Council of Pangkajene and Islands Regency, Mr. Abdul Rasid, S.Pd as follows:

"When we talk about perfection, at the moment it may not be said to be perfect because if there are errors or confusion in the budgeting proposed by the government, we will definitely look for solutions so that it runs well. In other words, nothing is perfect, only there is a solution to consider or agree with each other's opinions. each" (Interview on December 17, 2021)

Regarding the same topic, the author also received responses from an interview with the Head of the Finance Section of the Pangkajene and Islands Regency DPRD, Mr. A. Aminullah, ST., M. as follows:

"No one is perfect, especially when we talk about the perfection of a member's performance, everyone is not free from mistakes, so that is precisely the duty of members to find out or discuss with other members the budget for activities that are carried out as expected, maybe that's how it is" (Interview on date 16 November 2021)

B. Discussion

After all the research data and interview results have been collected, in this section, according to my observations from the interview results and the research results above on p The implementation of the budgeting function of the Pangkajene and Islands Regency Regional People's Representative Council is indeed good or has carried out its duties well. In planning budget preparation, however, there are several factors that need to be taken into account, namely Characteristics, Human Resources (HR), Budget Limitations and the Environment, in this case the Regional Government and Community, will explain the discussion of research results which are prepared based on the research indicators used, namely as follows: Infallible performance measure of the Regional People's Representative Council in the budgeting function of Pangkajene and Islands Regency

a. Meaning of the Budgeting Function.

The budgeting function is one of the functions of the Regional People's Representative Council which is realized in the preparation and determination of the Regional Revenue and Expenditure Budget (APBD) together with the regional government. Based on the informant's response to the Secretary of the Regional People's Representative Council for Pangkajene and Islands Regency, Dra. Andi Hermien, M.Si and member of commission 3 of the Pangkep Regency Regional People's Representative Council Mr. H. Syahrudin F, SH., M.BA in terms of the meaning of the budgeting function, it can be understood that in principle the Regional People's Representative Council has understood the meaning of the budgeting function itself well.

From the explanations of the two informants, it can be explained that the Regional People's Representative Council (*DPRD*) already knows the meaning of the budgeting function in achieving goals in carrying out the main tasks and functions of the Regional People's Representative Council.

b. Budgeting Function

The budgeting function is one of the functions of the Regional People's Representative Council which is realized in the preparation and determination of the Regional Revenue and Expenditure Budget (*APBD*) together with the regional government. Based on the responses of informants and members of commission 3, Mr. H. Muchtar Sali, ST and other members of Commission 3, Mr. H. Pattola Husain, SE in terms of budgeting functions, then It can be understood that in principle the Regional People's Representative Council is a people's representative institution that has carried out its functions well.

From the explanations of the two informants, it can be explained that the Regional People's Representative Council has been actively involved, proactive and not reactive, as the legitimizing institution for the proposed *RAPBD* submitted by the regional government. Has been able to encourage the realization of a democratic and effective government in the budgeting function.

c. Capacity Increase

Increasing the capacity of Regional People's Representative Council can encourage the realization of democratic and effective government, strengthening the role of parliament is one of the main keys. The Regional People's Representative Council offers activity themes specifically aimed at creating a parliament capable of being a critical and constructive partner of the government.

Based on the informant's response to one of the members of the Regional People's Representative Council commission, Commission 3, Mr. H. Pattola Husain, SE, and the Chairman of the *DPRD*, Mr. H. Abd Hasri Gani, S.Sos., M.Si, stated that it had been implemented well and in accordance with the capacity of the Regional People's Representative Council members.

From the explanations of the two informants, it can be explained that the capacity of Regional People's Representative Council members in the budgeting function has been able to actualize the will of the people they represent, the knowledge of Regional People's Representative Council members in understanding the program has been balanced with executive capacity, by providing guidance to Regional People's Representative Council members so as to produce a commitment that is good and beneficial for the people themselves.

d. Potential for Corruption

Corruption can be defined in a legal sense based on norms. Where in certain societies, these two definitions can be similar (coincident). In a legal sense, corruption is behavior that takes care of one's own interests at the expense of others, by government officials who directly violate the legal limits for this behavior.

Therefore, people who are corrupt according to the law may be considered to have acted beyond reproach within the norms. Conversely, people can be considered corrupt by normative standards, but instead be considered clean according to the law. From these two definitions it can be concluded that corruption is the abuse of government power and influence for personal purposes.

Based on the informant's response to the chairman of the Pangkep Regency DPRD, Mr. H. Abd. Hasri Gani, S.Sos., M.Si that the potential for corruption remains, but the Pangkajene and Islands Regency Regional People's Representative Council has strengthened the budget processing structure so that the potential for corruption is very small.

D. CONCLUSION

Based on the research results which are not formulated above, the following conclusions can be drawn: The implementation of infallible performance measures for the budgeting function of the Regional People's Representative Council of Pangkajene and Islands Regency is good, but needs to be improved from the indicators of the meaning of the budget function, budget function, capacity building, potential for corruption and perfection of performance in preparing the *APBD*. This research shows that the Regional People's Representative Council has carried out its function well in the budgeting function and the influencing factors are the characteristics of human resources (HR), budget limitations, the environment, in this case the regional government and society, as well as performance excellence.

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