

The Nature of the Regional Representative Council's Supervisory Function on the Implementation of the Regional Revenue and Expenditure Budget

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ABSTRACT

This study aims to examine and explain the nature, forms, and determining factors of the oversight function exercised by the Regional People's Representative Council (DPRD) over the implementation of the Regional Revenue and Expenditure Budget (APBD) in East Kalimantan Province. Specifically, the research analyzes how DPRD supervision is conducted, to what extent it aligns with the mandate of the prevailing legal framework, and what institutional, political, and administrative factors influence its effectiveness. The study employs a combined normative and empirical legal research approach, using qualitative methods. Normative analysis is applied to examine statutory provisions, particularly Law Number 23 of 2014 on Regional Government, while empirical data are obtained through interviews, observations, and document analysis to capture practices and dynamics in the field. The findings reveal that, in principle, the DPRD is granted legislative, budgeting, and supervisory functions, positioning it as a key political oversight institution alongside the regional executive. DPRD also holds interpellation, inquiry, and opinion rights, enabling it to correct policy deviations. However, DPRD oversight of the APBD in East Kalimantan has not operated optimally. Constraining factors include limited capacity and competence of council members, restricted transparency and data access, political dynamics in executive-legislative relations, inadequate facilities and institutional support, as well as issues of ethics and political integrity. Strengthening DPRD's code of ethics, enhancing internal control by the Ethics Council, and fostering constructive partnerships with the executive are recommended to improve accountability and good governance in regional financial management.

Keywords: DPRD oversight; regional budget (APBD); local governance; accountability

INTRODUCTION

The Unitary State of the Republic of Indonesia, as stipulated in the 1945 Constitution, is designed as a unitary state, meaning that sovereignty is singular and not divided as in a federal system. Nevertheless, Indonesia adopts decentralization in the implementation of government. The regional governance system under the 1945 Constitution—particularly as amended in Article 18—establishes that the state is divided into provinces, and provinces are further divided into regencies and cities, each having its own regional government regulated by law and responsible for administering governmental affairs based on the principles of autonomy and co-administration. Regional heads and regional parliaments are elected democratically as an embodiment of popular sovereignty at the regional level.

Normatively and juridically, the Regency/City Regional People's Representative Council (DPRD) is an essential element of regional government administration. This is affirmed in Article 1(2) of Law Number 23 of 2014 (as amended by Government Regulation in Lieu of Law Number 2 of 2014 and Law Number 9 of 2015), which defines regional government as the administration of governmental affairs by the regional government and the DPRD within the system of the Unitary State of the Republic of Indonesia. Article 1(4) of the same law further states that the DPRD is a regional representative body that constitutes part of the regional government structure, and its members are recognized as regional officials.

The supervisory function of the DPRD is clearly regulated in Article 153 of Law Number 23 of 2014. This supervision covers: the implementation of regional regulations and regent/mayor regulations; the implementation of other laws related to regional governance; and follow-up actions on audit reports of regional financial statements issued by the Audit Board of the Republic of Indonesia (BPK). Within this framework, Regency/City DPRDs have no authority to supervise vertical agencies operating in their territories unless their programs or financing are directly tied to regional regulations or the Regional Budget (APBD).

DPRD oversight of APBD management is strategically important because the APBD serves as the main instrument for implementing broad, real, and responsible autonomy. The greater the locally generated revenue, the stronger the financial capacity of the region to manage autonomous functions. Nonetheless, challenges in optimizing APBD performance persist, despite the regulatory framework established under Law Number 23 of 2014 and Law Number 33 of 2004 concerning Fiscal Balance between the Central and Regional Governments.

In principle, the DPRD represents all segments of society in governance processes. However, in practice, DPRDs have not always fully optimized their representative role. Numerous policies jointly approved by executive and legislative bodies often fail to adequately reflect public aspirations. This is concerning, given that DPRDs carry three core functions—legislation, budgeting, and oversight—with the budgeting function realized through deliberation and approval of the APBD together with regional heads.

Supervision is a crucial management function designed to ensure that development programs are effectively implemented. Through its rights of interpellation, inquiry, and opinion, the DPRD possesses authority to secure accountability in APBD management. This supervisory role is not intended to hinder the executive, but rather to ensure that regional governance operates in accordance with principles of good governance. Consequently, APBD oversight requires both internal supervision by the regional government and external oversight by the DPRD and the BPK.

As an annual financial plan enacted through regional regulation, the APBD functions as an instrument of authorization, planning, supervision, allocation of resources, equitable distribution, and economic stabilization, as stipulated in Government Regulation Number 12 of 2019 on Regional Financial Management. To achieve these objectives, rigorous supervision is required not only on expenditure but also on revenue performance.

Ultimately, DPRD oversight over the executive aims to ensure transparent, efficient, and service-oriented local governance. Through its legislative authority, the DPRD establishes regional regulations jointly with the regional head (Article 236(2) of Law Number 23 of 2014). Furthermore, Article 154(1)(a) mandates the DPRD to supervise the implementation of regional regulations and the APBD—forming the core foundation of the system of checks and balances at the regional level.

METHODOLOGY

In general, legal research can be classified into two main types. The first is empirical (socio-legal) research, which examines law as a social reality and focuses on how legal norms operate in practice. This approach is grounded in the existence of gaps between what ought to be (*das sollen*) and what actually occurs (*das sein*) within the legal system. The second type is normative legal research, which is conducted through an examination of legal norms, statutory provisions, legal principles, legal doctrines, theoretical perspectives, and comparative legal analysis. In this study, the researcher adopts a combined normative–empirical approach. Normative legal analysis is used to interpret the legal framework governing regional financial oversight, while empirical inquiry is employed to observe and analyze how these legal provisions are implemented in practice. Both approaches are integrated within a qualitative research design, enabling a comprehensive understanding of the oversight function of the Regional People's Representative Council (DPRD) in relation to the Regional Revenue and Expenditure Budget.

RESULT AND DISCUSSION

The Nature of the Oversight Function of the Regional People's Representative Council (DPRD) over the Implementation of the Regional Revenue and Expenditure Budget (APBD) in East Kalimantan Province

In essence, under Law Number 23 of 2014 on Regional Government, the DPRD holds legislative, budgetary, and oversight functions as stipulated in Article 41. The DPRD functions as a control mechanism over the course of regional governance so that it remains aligned with the aspirations of the people and the provisions of applicable laws and regulations. As a political oversight institution whose status is equal to that of the local government, the DPRD is granted the right to amend, and even to independently initiate, draft regulations and submit its own bills to the government (Governor or Regent/Mayor) through the exercise of the right of interpellation, the right of inquiry, and the right to express opinions.

In principle, the Regional People's Representative Council (DPRD) constitutes an organ of regional government that holds an equal position with the regional head (governor, regent, or mayor) in managing governance at the regional level. This is explicitly stipulated in Article 41 of Law Number 23 of 2014 on Regional Government, which states that the DPRD has three core functions:

1. Legislative function, namely the formation of regional regulations (peraturan daerah) together with the regional head;
2. Budgetary function, namely the discussion and adoption of the Regional Revenue and Expenditure Budget (APBD) together with the regional head;
3. Oversight function, namely the supervision of the implementation of regional regulations and the APBD.

These three functions are a manifestation of the principle of checks and balances in a democratic regional governance system. In this context, the DPRD acts as a political control mechanism to ensure that all policies, programs, and activities of the regional government are in line with the aspirations of the people and with applicable laws and regulations.

As a political body whose members are directly elected by the people, the DPRD does not merely exercise formal oversight over executive policies, but also holds inherent constitutional rights in carrying out its functions, namely:

Right of interpellation, which is the DPRD's right to request information from the regional head regarding important and strategic regional government policies that have a broad impact on society;

Right of inquiry, which is the DPRD's right to conduct investigations into regional government policies suspected of being contrary to laws and regulations;

Right to express opinions, which is the DPRD's right to convey its views on the policies of the regional head, as well as on extraordinary events occurring in the region.

In addition, the DPRD has the right of initiative to propose draft regional regulations (Ranperda) without having to wait for proposals from the executive.

This shows that the DPRD is not merely reactive toward regional government policies, but can also proactively shape the direction of public policy in the region.

In practice, these rights serve as important instruments for the DPRD in exercising its oversight function over APBD implementation, since through these mechanisms the DPRD can:

1. Ensure that the use of the budget adheres to the principles of efficiency, effectiveness, transparency, and public accountability;
2. Assess the consistency between planning and implementation of the regional government's work programs;
3. Evaluate the accountability of the regional head in APBD implementation, particularly through the annual deliberation of the Regional Head's Accountability Report (LKPJ).

Thus, under Law Number 23 of 2014, the nature of the DPRD's oversight function is not limited merely to assessing regional financial performance, but also constitutes a form of political and public policy oversight that ensures regional governance remains within the bounds of the law and in line with public aspirations.

Interview with Key Informant (NA), Staff Member at the DPRD Secretariat of East Kalimantan Province

Based on the author's interview with a key informant, namely one of the staff members at the Secretariat of the DPRD of East Kalimantan Province, it was revealed that the DPRD's oversight of APBD implementation has been carried out administratively in accordance with mechanisms stipulated in laws and regulations. However, in practice, the effectiveness of such oversight still faces various obstacles.

The main informant explained that:

"Formally, the DPRD conducts oversight of APBD implementation through commission working meetings with partner Regional Apparatus Organizations (OPD), through reports on the results of Budget Committee (Banggar) deliberations, and through the discussion of the Regional Head's Accountability Report (LKPJ). However, constraints often arise due to limited time, lack of transparency in data from OPDs, and the fact that not all DPRD members fully understand the technical aspects of budget implementation in detail."

From this statement it can be concluded that, administratively, oversight mechanisms are already in place, but the capacity of DPRD members and the transparency of data constitute key obstacles. The staff member also added that, in some cases, DPRD oversight tends to be reactive, meaning it is often triggered only after findings by the Audit Board (BPK) or public complaints emerge. This indicates that the DPRD's oversight function tends to emphasize formal aspects and has not fully addressed substantive outcomes and the benefits of the budget for society.

Interview with Key Informant Baharuddin Muin, Member of the DPRD of East Kalimantan Province

The interview with another key informant, a member of the DPRD of East Kalimantan Province, provided a broader perspective on the political role and institutional constraints in performing the oversight function.

The informant stated that:

“Our duties in the DPRD, especially in the oversight function, are indeed not easy. There are many aspects to control, ranging from APBD implementation and physical infrastructure projects to the use of grant funds. Yet we are often constrained by limited technical support and the lack of accurate data from the regional government. Sometimes reports from OPDs are prepared in ways that are difficult to verify.”

Furthermore, the informant also highlighted political constraints in conducting oversight, where the relationship between the DPRD and the regional government is not always harmonious:

“In the political reality at the regional level, the oversight function cannot be separated from the political dynamics between the DPRD and the regional head. If the relationship is not good, the oversight process can be obstructed. But if it is too close, the oversight may become biased and less objective.”

From these interviews, it is evident that the DPRD's oversight of APBD implementation is strongly influenced by political factors and institutional relations between the legislature and the executive. When this relationship is imbalanced, the political control function that should be exercised independently may be undermined.

Based on the findings from both informants, several important empirical conclusions can be drawn:

The implementation of the DPRD's oversight function in East Kalimantan Province rests on a solid legal framework and is carried out through commission working meetings, budget committee deliberations, and LKPD discussions.

The effectiveness of oversight remains limited due to:

1. Lack of transparency in data from the regional government;
2. Limited technical capacity of DPRD members;
3. Oversight that tends to be formalistic and not fully outcome-focused;
4. The influence of local political dynamics.

The institutional relationship between the DPRD and the Regional Government is a crucial determinant of effective oversight. When synergy and communication are strong, oversight can be carried out more effectively.

The role of the DPRD Secretariat has not yet been fully optimized in providing analytical support and data for budget oversight, leading members of the council to rely heavily on executive reports without sufficient verification.

From these interviews, it can be concluded that the nature of the DPRD's oversight function in East Kalimantan Province is normatively in line with Law Number 23 of 2014, but its empirical implementation still faces institutional, technical, and political challenges.

This indicates a gap between legal norms and actual practice, thereby calling for efforts to strengthen DPRD capacity and to improve transparency in regional financial management systems to realize the principles of good governance and public accountability.

The Oversight Function over APBD According to Law Number 23 of 2014

Following the enactment of Law Number 23 of 2014 on Regional Government, whose central thrust is that:

- a. The implementation of regional government is directed at accelerating the realization of public welfare through improved public services, empowerment, and community participation, as well as enhancing regional competitiveness by upholding the principles of democracy, equity, justice, and local characteristics within the Unitary State of the Republic of Indonesia;
- b. The efficiency and effectiveness of regional governance must be improved by paying greater attention to aspects of relations between the Central Government and the regions and between regions, regional potential and diversity, as well as opportunities and challenges of global competition within a unified system of state administration.

This shift in the paradigm of regional governance has occurred due to changes in the state structure toward a more democratic system, resulting in legal products that are more responsive to the demands of individuals and social groups and thus better able to reflect a sense of justice in society.

The implementation of regional government in Indonesia, as mandated by the 1945 Constitution of the Republic of Indonesia as the supreme law of the land, requires a political-legal policy in which the central

government grants authority to regions to regulate and manage their own governmental affairs according to the principles of autonomy and co-administration. This devolution of authority must aim at accelerating the realization of public welfare through improved services, empowerment, and broad-based community participation in all sectors within the framework of the Unitary State of the Republic of Indonesia.

Good regional governance or clean local government (good local governance) has become one of the most prominent issues in contemporary debates on government policy. Public demands for cleaner and better regional governance have grown in line with the increasing level of public awareness and knowledge. One manifestation of good governance is accountable and transparent management of regional finances through the APBD, including the assessment of local government performance through its policies, as those policies have direct implications for people's lives. In order to reinforce these demands, the DPRD's oversight function must be strengthened so that regional executives can carry out their duties properly. The DPRD, as the regional legislative body, must function as an effective control mechanism to ensure that regional governance always reflects people's aspirations and complies with existing laws and regulations.

The Regional Government and the DPRD are high regional institutions that stand in a balanced and cooperative relationship. Both institutions share equal responsibilities as stated in Law Number 23 of 2014. In this law, the relationship between the two institutions is set out such that the DPRD serves as the regional legislative body while the regional government acts as the regional executive.

These two institutions must maintain a harmonious relationship so that they can jointly contribute positively to the democratic process. A well-managed partnership between them will yield beneficial outcomes in the implementation of regional governance. Their respective roles also make possible a system of checks and balances that supports the realization of good governance—that is, a participatory, fair, accountable, and transparent government.

Given their shared responsibilities, the DPRD and the Regional Government must collaborate in voicing opinions, ideas, and proposals, in order to generate innovative solutions for public policy and in the process of policy deliberation. In this way, problems can be resolved collaboratively. However, in practice, there are often prolonged debates between DPRD members and government officials in plenary sessions, reflecting a lack of alignment between the two institutions.

An example occurred during the COVID-19 pandemic, when budgeting and management mechanisms for COVID-19 expenditures underwent several changes. Previously, these mechanisms involved joint deliberations between DPRD members and the Regional Government, but later such deliberations were abandoned under the argument that the Government Regulation in Lieu of Law (Perpu) on COVID-19 management issued directly by President Joko Widodo granted the Regional Government full authority to manage COVID-19 budgets. This situation made the potential for budget misuse at the regional level particularly high.

In East Kalimantan Province, the Regional Government's policy in addressing COVID-19 was to refocus and reallocate APBD expenditures, directing funds to assist low-income groups in the province. The policy focused on three key areas in accordance with central government instructions: the health sector, social safety nets, and the economic sector.

Legislative, Budgetary, and Oversight Functions

The Regional People's Representative Council (DPRD) is the representative institution at the regional level and an integral organ of regional government, as stipulated in Article 1 point 4 of Law Number 23 of 2014. Article 65 paragraph (1)(d) provides that the regional head—in this case, the Governor of East Kalimantan—prepares and submits draft regional regulations (Ranperda) on the APBD, amendments to the APBD, and accountability for APBD implementation to the DPRD for joint discussion. Furthermore, Article 149 of Law Number 23 of 2014 affirms that the DPRD exercises legislative, budgetary, and oversight functions.

The legislative function refers to the DPRD's role as the regional legislative body. In this capacity, the DPRD participates in the formation of regional regulations, which is one of its principal tasks as the holder of legislative power at the regional level. The budgetary function concerns the DPRD's role in the deliberation and approval of regional revenues and expenditures through the APBD. This function entitles the DPRD to provide input on the draft APBD submitted by the regional government and to grant or withhold approval concerning the proposed or amended APBD. The DPRD determines whether the APBD can be implemented, and if the DPRD considers it necessary, it may request revisions or improvements to the APBD.

The oversight function gives the DPRD access to monitor the implementation of regional regulations and APBD management, both of which were previously discussed and agreed upon with the regional head. In the context of an increasingly fragile public economy, the DPRD's role in collecting and scrutinizing public aspirations is crucial.

The presence of the DPRD alongside the Regional Government is highly needed by the public to provide solutions and assistance for communities impacted by economic hardship. As part of its duty to absorb public

aspirations, each DPRD member in East Kalimantan Province is required to conduct recess activities, which serve as a channel for vertical communication from the people to the government through visits to their respective electoral districts.

The purpose of recess activities is to absorb public aspirations and collect complaints from the community, for which DPRD members are morally and politically accountable. This reflects their role as representatives of the people within the framework of governance.

Despite these formal responsibilities, the DPRD in East Kalimantan has shown weaknesses in its oversight of APBD management. This is evident from the numerous public complaints regarding irregularities in development programs and poverty alleviation, which often do not correspond to the actual needs and interests of the community. These conditions demonstrate that the oversight function, which should be performed optimally by the DPRD, is still frequently neglected by some members. Overall, this indicates that the DPRD's performance in fulfilling its duties and functions amid current hardships remains far from optimal.

DPRDs established at the provincial and regency/city levels are commonly perceived as legislative bodies exercising legislative authority at the regional level. However, in reality, legislative powers in the regions are not entirely in the hands of the DPRD, unlike the national DPR's position vis-à-vis the President under Article 20 paragraph (1) in conjunction with Article 5 paragraph (1) of the amended 1945 Constitution. Article 20 paragraph (1) states that the DPR holds the power to make laws, and Article 5 paragraph (1) stipulates that the President has the right to propose draft laws to the DPR. In contrast, the authority to enact regional regulations (Perda), whether at the provincial or regency/city level, ultimately rests with the Governor or Regent/Mayor with the approval of the DPRD. Thus, Governors and Regents/Mayors remain holders of both executive and legislative authority, even though the exercise of legislative functions must be done with the agreement of the DPRD, which acts as a controlling body over regional executive power.

The primary function of the DPRD is to control the course of regional governance, while in legislative matters its position is not dominant. The dominant holder of legislative power at the regional level remains the Governor or Regent/Mayor. Even under Law Number 22 of 1999, Governors and Regents/Mayors were obliged to submit draft regional regulations and enact them into law with the approval of the DPRD. In that context, the DPRD essentially acts as a controlling body that may approve, reject, or approve with amendments, and occasionally submit its own legislative initiatives.

From this description, it is clear that parliament is essentially a political institution and must first and foremost be understood as such. Its political character is reflected in its oversight of government performance, whereas legislation tends to be technical and requires specific expertise and support. As a political institution, the key qualification for membership in parliament is public trust, rather than purely technical expertise. In line with its function as a political oversight body standing on equal footing with the local government, the DPRD is granted the right to amend and, where necessary, to reject entirely drafts proposed by the government. The DPRD is also granted the right to initiate its own drafts and submit them to the government (Governor or Regent/Mayor).

Accordingly, members of provincial and regency/city DPRDs throughout Indonesia should enhance their role as people's representatives actively overseeing the course of regional governance. Instruments that can be used for this purpose include applicable laws and regulations as well as approved budget plans. Of course, to carry out its legislative and budgetary functions, each DPRD member needs to gather information and technical expertise from relevant experts.

The partnership between the DPRD and the executive has acquired a new character following the introduction of direct local elections (pilkada), which fundamentally altered the system of election and accountability of regional heads. Under Law Number 23 of 2014, regional heads are no longer elected by the DPRD and are not formally accountable to it; instead, they are directly elected by the people and accountable to the central government and the public. This differs from the previous legal regime in which the DPRD held considerable power over the political future of regional heads.

In practice, the partnership relationship is not based solely on statutory provisions but also reflects local values and culture, thereby allowing for a harmonious relationship founded on mutual respect and transparency without sacrificing the DPRD's critical and sensitive stance. Past experiences have shown that excessive partnership, particularly in APBD preparation, can lead to the dominance of powerful interest groups. It is hoped that under Law Number 23 of 2014, this partnership will be accompanied by stronger law enforcement against corruption, collusion, and nepotism at the regional level. Harmonious relations must be placed appropriately within their respective institutional boundaries.

Specifically for the DPRD, the law assigns three main functions: legislation, budgeting, and oversight (Article 41). The regional head, meanwhile, holds the duties and powers to lead regional governance based on policies jointly established with the DPRD.

As head of the executive, the regional head not only controls the APBD but is also supported by substantial administrative machinery, including bureaus (at the provincial level), regional offices (at the regency/city level),

and technical agencies, all of which serve as implementing units. Because their tasks are administrative and routine, these implementing units generally possess adequate skills and expertise in their respective fields. Problems arise when the DPRD, as a political institution, deals with regional bureaucrats, while some DPRD members lack sufficient knowledge and understanding and are often not backed by accurate data or information.

To counterbalance the actions of the regional head and the administrative apparatus, and to improve performance in building a constructive partnership, DPRD members must strengthen their functions. Strategically, this will foster political communication that is not solely driven by political instincts or issues, but also by rational, data-based approaches. This can be achieved by:

- a. Enhancing legal drafting skills. The legislative function is exercised by the DPRD through the formulation of policies jointly with the regional head in the form of regional regulations and other strategic plans. As a component of regional government, the DPRD not only makes regulations together with the executive but also supervises their implementation. To maintain balanced partnership, members must understand and master legal drafting, while the executive's drafting capacity is typically well organized and continuously developed.
- b. Providing supporting staff and strengthening public finance expertise. The budgeting function involves determining and overseeing the use of regional finances. In performing this function, the DPRD needs expert staff (backing staff) and must develop knowledge and skills in public finance. Such staff provide accurate information needed by members in formulating policy with the regional head, while public finance capacity must be updated continuously in line with changes in public financial management systems. Since budgeting is highly sensitive and often a source of error and misuse involving both branches of regional government, DPRD performance in this area is strategically important for the pursuit of clean governance.
- c. Developing procedures and techniques of oversight. DPRD oversight is primarily political rather than technical. To that end, the DPRD is equipped with rights such as interpellation, inquiry, and the right to express opinions. Through interpellation, the DPRD may request information from the Governor of East Kalimantan on policies that are troubling and widely affect the public. The right of inquiry allows the DPRD to investigate specific policies of the Governor that are important, strategic, widely impactful, and suspected of contravening laws and regulations. The right to express opinions differs from a vote of no confidence because it does not directly remove the regional head from office; rather, it takes the form of a proposal to the President for dismissal. There may be situations where a problematic regional head at the local level remains in office due to lobbying at the central level, thereby demonstrating the continuing role of centralization.

The DPRD's oversight of the Regional Government is, by nature, political. However, because DPRD rules of procedure set out oversight mechanisms in detail, DPRD's often find their oversight extending into highly technical matters—for example, supervising the construction of buildings or infrastructure facilities. Such oversight can create tension in the relationship with the Regional Government.

The lack of harmony between the DPRD and the Regional Government may stem from the nature of oversight itself, which can be perceived as an effort to find fault, thereby creating friction. On the other hand, those being overseen should not react negatively when oversight is conducted. If the Regional Government does not intentionally commit irregularities in infrastructure development, then there is no reason to be concerned about oversight.

The strengthening of regional legislative bodies, both at the provincial and regency/city levels, has been quite significant. This creates an opportunity to reinforce the role and function of regional legislatures in counterbalancing executive hegemony. Persistent disharmony between the Regional Government and the DPRD can delay APBD approval and, in turn, hinder development. Therefore, the type of oversight in focus here is political oversight by the DPRD over regional finances, which must be strengthened. Since what is being overseen are regional regulations, the oversight body is the DPRD at the corresponding level.

The DPRD's oversight function must continue to be developed, both in terms of models and techniques, because success in this area will greatly enhance the DPRD's credibility. It is also necessary to consider whether oversight should extend to administrative matters, such as monitoring construction projects or supervising budget allocation documents (DASK), which are normally the domain of the Regional Supervisory Agency (Bawasda). At minimum, the DPRD should have access to Bawasda's monitoring reports, although this must be carefully considered given that Bawasda functions as part of the internal supervisory system whose primary "user" is the regional head.

The DPRD's oversight function is explicitly set out in Article 153 of Law Number 23 of 2014, which states that the oversight conducted by regency/city DPRD's covers: (1) the implementation of regency/city regional regulations and regent/mayor regulations; (2) the implementation of other laws and regulations related to regional

government administration; and (3) the implementation of follow-up actions on audit reports of financial statements issued by the Audit Board (BPK).

Based on these provisions, regency/city DPRD's do not have authority to oversee vertical agencies operating in their jurisdictions. Their oversight function applies to the implementation of regional regulations, regent/mayor regulations, and the APBD. Oversight of other vertical agencies that are not established or implemented under regency/city regulations or regent/mayor regulations and are not financed by the APBD does not fall within the DPRD's oversight mandate under Article 153 of Law Number 23 of 2014.

The duties and authority of the DPRD include overseeing the implementation of regional regulations and other laws, head of region regulations, the APBD, regional government policies in carrying out development programs, and international cooperation at the regional level.

- a. Implementation of the DPRD's oversight function over APBD management in Lumajang Regency. Oversight of APBD implementation is carried out by the DPRD, but it must be remembered that this form of oversight is not an audit intended to punish the executive; rather, it is aimed at ensuring that the objectives set out in the APBD are achieved.
- b. The DPRD holds an important position, role, and function in APBD oversight in a broader sense, whereby its members must conduct real, substantive oversight. The DPRD's oversight of regional finances (APBD) must begin from the planning process and extend to the reporting phase.

The legal basis for the DPRD's oversight of APBD management is Law Number 23 of 2014 on Regional Government, as amended by Government Regulation in Lieu of Law Number 2 of 2014 and later by Law Number 9 of 2015 on the second amendment to Law Number 23 of 2014.

With the DPRD's functions, duties, authority, and rights, it is expected that the DPRD will optimally carry out its control function over APBD and local tax revenue management. The goal is to realize an efficient, clean, and authoritative regional government free from practices indicative of corruption, collusion, and nepotism (KKN).

State officials play a crucial role in realizing the nation's aspirations, as stated in the explanatory section of the 1945 Constitution, which emphasizes that the most important element in government and the life of the state is the spirit of state officials and government leaders.

In a democratic state, the existence of representative institutions such as the DPR and DPRD (legislatures) is essential because they act as the people's representatives in enacting laws and regional regulations applicable to the public, and in overseeing their implementation, particularly in relation to regulations and budgets.

According to Mardiasmo, there are three main aspects supporting the success of regional autonomy: oversight, control, and audit. Oversight of the APBD refers to activities conducted outside the executive, namely by the public and the DPRD. Control is a mechanism undertaken by the executive to ensure that management systems and policies are implemented so that organizational goals can be achieved. Audit refers to activities performed by an independent and professionally competent party to ascertain whether the performance of regional government aligns with established standards or criteria.

The success of building a clean government requires active and positive participation from all citizens. In this context, social control is essential for monitoring budget implementation to ensure it truly complies with regional regulations. Thus, the execution of the regional budget must be underpinned by a harmonious relationship between the Regional Government (executive) and the community represented by the DPRD (legislature) as mutually reinforcing partners.

With the oversight function granted to the DPRD in budgeting, regency DPRD's can provide corrections and suggestions to prevent budget misuse by the Regional Government, ensuring that governance can be properly controlled for the advancement of their respective regions.

CONCLUSION

In essence, the Law on Regional Government establishes that the Regional People's Representative Council (DPRD) carries legislative, budgeting, and oversight functions. Within this framework, the DPRD operates as a crucial control mechanism to ensure that regional governance consistently reflects public aspirations and adheres to prevailing legal norms. As a political oversight institution whose position is equal to that of the regional executive, the DPRD is not merely a passive reviewer of government actions. It is entrusted with the authority to amend proposed policies and, when necessary, to take independent legislative initiatives by formulating and submitting draft regulations directly to the regional government—whether to the Governor or to the Regent/Mayor. These powers are exercised through constitutionally recognized instruments such as the right of interpellation, the right of inquiry, and the right to express institutional opinions. Fundamentally, this institutional design underscores that regional parliaments are expected to perform not only as representatives of their constituencies, but also as guardians of accountability, transparency, and legality in regional administration. Effective oversight by the DPRD therefore serves as a safeguard against abuse of authority, misallocation of public funds, and policy deviations that could potentially disadvantage the community. Through structured deliberations, hearings, and evaluation mechanisms, the DPRD plays an essential role in shaping policy direction while

simultaneously ensuring that the executive remains responsive to democratic principles and the rule of law. Despite this formal authority, there remains a pressing need to strengthen the legal foundations governing DPRD oversight within the regional government framework. Both the central government and the national legislature should revisit the Law on Regional Government and its implementing regulations to further clarify and reinforce the supervisory role of the DPRD—particularly in relation to the Regional Revenue and Expenditure Budget (APBD). Clearer provisions are required regarding timelines for the submission of financial reports by the executive, standardized performance reporting formats, and administrative sanctions for delays or failures to provide accurate information. Strengthening these provisions would not only improve legal certainty but also enhance institutional discipline, transparency, and the credibility of regional financial governance. A more coherent legal architecture would empower the DPRD to exercise its oversight function in a structured, measurable, and outcome-oriented manner. In turn, this would foster healthier relations between the legislative and executive branches at the regional level, promote responsible fiscal management, and ensure that public resources are ultimately directed toward equitable development and the broader welfare of society.

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