



Juridical review oversight function of the aceh people's representative council on the management of aspiration funds

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Abstract

The proposal for aspiration funds is regulated in Article 3 of the House of Representatives Regulation Number 4 of 2015 concerning Procedures for Proposing Electoral District Development Programs (P2DP), namely: "Aspiration funds can be proposed by individual members of the DPR or jointly proposed by being integrated into the national development program in the State Revenue and Expenditure Budget. However, the distribution of aspiration funds was not in accordance with the Aceh Government Working Meeting (RKPA) proposal which was passed into the Aceh Revenue and Expenditure Qanun (APBA), so that further supervision is needed on the management of the aspiration funds. This study aims to explain how the form of accountability in the management of the aspirations of the Aceh people's representative council. The method used in this study is empirical juridical, by determining the research population, including the Budget Agency of the Aceh People's Legislative Assembly, the Aceh Government Budget Team, and Non-Governmental Organizations. The results of the study show that the management of aspiration funds by the Aceh People's Representative Council (DPRA) demonstrates the importance of accountability in securing the use of public budgets. DPRA is responsible for proposing and ensuring the use of aspiration funds that are effective and in accordance with community aspirations. Even though there are steps to increase accountability, such as transparency, responsibility, and community participation, there are still challenges in maintaining the transparency and efficiency of the management of these funds. Suggestions put forward to improve the effectiveness of managing the DPRA's aspiration funds, a number of actions can be taken. First, concrete steps are needed to ensure information disclosure regarding the use of aspiration funds. The DPRA needs to develop a mechanism that makes it easier for the public to access information and oversee the management of these funds. Second, the responsibilities of related parties must be emphasized.

Keywords: Oversight function, Aceh house of representatives, accountability of aspiration funds

Introduction

The post-amendment Constitution of the Republic of Indonesia of 1945 has given authority to state institutions to supervise each other and balance between other state institutions. Therefore, the division of powers between the executive which is exercised by the President, the Legislature by the House of Representatives and the Judiciary by the Supreme Court, the Constitutional Court and the Judicial Commission are designed to balance each other so as to give birth to *Checks and Balances System*.

This assertion is stated in Article 20A paragraph ^[1] of the 1945 Constitution, namely "The House of Representatives has legislative functions, budgetary functions and supervisory functions". Oversight function or *controlling* is the initial function of the legislative body. There are several things related to the supervisory function including: ^[1] Supervision of policy determination (*control of policy making*); ^[2] Supervision of the implementation of the policy (*control of policy executing*); ^[3] Supervision of state budgeting and spending (*control of budgeting*); ^[4] Supervision of the implementation of the state budget and spending (*control of budget implementation*); ^[5] Supervision of government performance (*control of government performance*); ^[6] Supervision of the appointment of public officials (*control of political appointment of public officials*) in the form of approval or rejection, or in the form of giving consideration by the DPR.

Parliamentary oversight can be carried out in two ways, namely: *ex ante oversight* (supervision by parliament in the

framework of formulating certain policies) and *ex post oversight* (supervision of the implementation of certain policies).

Research methods

This research is included in the type of empirical juridical research. Empirical juridical research is carried out on the enactment or implementation of normative legal provisions in action in every particular legal event that occurs in society.

The approach used in this study is the legal sociology approach, the legal sociology approach is an approach that analyzes how reactions and interactions occur when the system of norms works in society.

Results and Discussion

Accountability for the Management of the Aspiration Fund of the Aceh People's Representative Council

Accountability is the responsibility for managing the aspiration fund which includes financial reporting and disbursement of money. This refers to a framework that requires accountability from the government and related entities for the use of the state budget morally, legally and politically to the public. The importance of accountability in the management of aspiration funds lies in the ability to show whether the service is in accordance with the mechanism expected by the community and is able to meet actual needs. Bureaucratic actors, including the DPRA, must

uphold honesty and adherence to regulations in the distribution and management of aspiration funds. After that, the effectiveness of this management can be measured based on the positive impact on society, with key factors including transparency, accountability, community participation, and long-term impact.

Community participation is an important element in increasing accountability in the management of aspiration funds. Communities can provide input, report discrepancies, and contribute to project impact evaluations. In addition, the application of the concept of Performance-Based Budgeting (ABK) also plays a role in increasing the accountability and performance of government agencies. This budgeting system links performance plans to annual budgets, ensuring a link between available funds and expected results. In this context, a planned and systematic budgeting process becomes important in planning revenues, costs and financial transactions within a certain period of time.

Local governments, including Aceh, have the responsibility to develop efficient and effective budgets to support economic growth and development. In addition, the provision of aspiration funds is part of the Aceh Revenue and Expenditure Budget (APBA) which must be ratified by the DPRA and the Government of Aceh every year. The APBA preparation process involves the preparation of the Aceh Government Work Plan (RKPA), discussion of the General Budget Policy (KUA) and Temporary Budget Ceiling Priorities (PPAS), as well as the preparation of the draft APBA which is submitted for discussion and approval by the DPRA.

Three important factors in increasing accountability in the management of aspiration funds are openness, responsibility and community participation. Transparency includes transparency in the use of funds, while responsibility is placed on the contractor running the project that receives the aspirational fund. Community participation enables their involvement in the process of supervising and monitoring aspiration funds, thus helping to improve management efficiency and effectiveness.

The application of the concept of accountability in managing the DPRA's aspiration funds helps ensure that the budget is used efficiently, effectively and in accordance with the interests of the community. By involving openness, responsibility and community participation, accountability can be maintained, and positive results can be achieved in supporting the development and welfare of the people in Aceh.

Conclusion

The management of aspiration funds by the Aceh People's Representative Council (DPRA) demonstrates the importance of accountability in securing the use of public budgets. DPRA is responsible for proposing and ensuring the use of aspiration funds that are effective and in accordance with community aspirations. Even though there are steps to increase accountability, such as transparency, responsibility, and community participation, there are still challenges in maintaining the transparency and efficiency of the management of these funds.

Suggestion

To improve the effectiveness of managing the DPRA's aspiration fund, a number of actions can be taken. First, concrete steps are needed to ensure information disclosure

regarding the use of aspiration funds. The DPRA needs to develop a mechanism that makes it easier for the public to access information and oversee the management of these funds. Second, the responsibilities of related parties must be emphasized. Contractors who are responsible for implementing projects financed by aspiration funds must actively communicate with the community and the DPRA, and report transparently on the use of these funds. Thus, efforts to improve accountability and effectiveness in managing the DPRA's aspiration funds can be achieved better, supporting the development and progress of the Aceh region in a sustainable manner.

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