

IMPLEMENTATION AND STRENGTHENING OVERSIGHT FUNCTION IN THE DPRD OF GORONTALO PROVINCE

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Abstract

The oversight function is one of the functions of the DPRD, but it has not worked well in practice. Therefore, through this research, we are trying to generate ideas regarding implementing the DPRD's oversight function on regional government administration, mainly carried out by the Gorontalo Province DPRD. This research is empirical legal research because it examines problems in the legal field, namely in the Gorontalo provincial DPRD as the research object. This qualitative research approach is a way of analyzing research results that produce descriptive data. This research concludes that the form of implementation of the oversight function carried out by the Gorontalo Province DPRD is in two forms, namely: supervision in hearings by inviting stakeholders and direct visits, both planned and unannounced (sudden inspections), as well as supervising the implementation of follow-up actions—results of examination of financial reports by the Financial Audit Agency. Therefore, the implementation of the oversight function carried out by the Gorontalo Provincial DPRD can be improved through the use of social media in receiving reports from the public so that it will make it easier for the monitoring mechanism by the Gorontalo Provincial DPRD as well as to control budget availability in the implementation of regional regulations so that budget allocation for the implementation of regional rules is appropriate. It has been established and can be used efficiently and accountably.

Keywords: *oversight, DPRD, Gorontalo Province*

A. Background

The axis of implementing state power is centered on three core axes of state organs: executive, legislative, and judiciary. Regarding legislative organs, they exist at the central government level (House of Representative/continuously named DPR) and regional government level (Regional House of Representative/continuously named DPRD). Within the scope of the DPRD, consisting of the Provincial DPRD and Regency/City DPRD.

The existence of these two legislative organs (central and regional) does not exist in an organizational hierarchy, in this case superior and subordinate, but instead stands independently. Central and regional legislative organs are given the same functions: legislative, budget, and oversight. Specifically, the oversight function carried out by the Provincial DPRD is carried out regarding the implementation of provincial regulations and gubernatorial regulations, implementation of other laws and regulations related to the

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administration of provincial and regional government, as well as the implementation of follow-up to the results of financial report audits by the Financial Audit Agency.³

In practice, the DPRD's oversight function does not run well. This can be seen from the existence of regional regulations that have been made but are not running optimally,⁴ regional regulations have not been adjusted to the latest regulations,⁵ and the implementation of follow-up to the results of the financial report audit by the BPK has not been optimal.⁶

Specifically, supervision is essential because it is one of the efforts to ensure the implementation of government and harmony between the implementation of government by the regions and the government, as well as ensuring the smooth implementation of government efficiently and effectively within a unitary state. Supervising the authority of regional government implementation based on its known nature includes supervision of DPRD.

The state can be likened to a large organization. In an organization, the monitoring system plays a vital role in ensuring that everything runs according to the organisation's mandate, vision, mission, goals and targets. In terms of accountability, the monitoring system will ensure and provide information on the impact of a policy made by the organization. As an organization, the state also needs to supervise the policies made by the state organizing organs.⁷

Similarly, regions that are part of a country also need a monitoring mechanism to implement regional government. Therefore, monitoring is also critical in realizing a perfect and clean regional government (excellent and clean governance). In practice, the DPRD, as part of the regional government, has a monitoring function that includes monitoring the implementation of Regional Regulations.

The DPRD's implementation of the supervision of regional regulations is adjusted at the local government level. Suppose the Regional Regulation being supervised is a Provincial Regulation. In that case, the Provincial DPRD has the authority to oversee its implementation, while if it is a Regency/City Regulation, then the Regency/City DPRD will supervise its

³ Pemerintah Pusat, "Undang - Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah," UU Nomor 23 § (2014).

⁴ Kementerian Hukum dan HAM Kantor Wilayah Gorontalo, "Laporan Akhir Analisis dan Evaluasi Hukum Peraturan Daerah Provinsi Gorontalo Nomor 16 Tahun 2015 tentang Pengawasan dan Pengendalian Peredaran Minuman Beralkohol" (Gorontalo: Kementerian Hukum dan HAM Kantor Wilayah Gorontalo, 2022).

⁵ Kementerian Hukum dan HAM Kantor Wilayah Gorontalo, "Laporan Akhir Analisis dan Evaluasi Hukum Peraturan Daerah Provinsi Gorontalo Nomor 3 Tahun 2017 tentang Penyelenggaraan Pelayanan Terpadu Satu Pintu" (Gorontalo: Kementerian Hukum dan HAM Kantor Wilayah Gorontalo, 2021).

⁶ Bani Alsya Akbar, "Faktor-Faktor Yang Mempengaruhi Tingkat Penyelesaian Tindak Lanjut Rekomendasi Hasil Pemeriksaan BPK Pada Pemerintah Provinsi di Indonesia," *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya* 5, no. 1 (2017).

⁷ Cholidin Nasir, "Pengawasan terhadap Kebijakan Pemerintah Melalui Mekanisme Citizen Lawsuit," *Jurnal Konstitusi* 14, no. 4 (2017): 906-26.

implementation. In practice, the Regional Regulations are also formed by the Gorontalo Provincial DPRD, where the Gorontalo Provincial DPRD supervises them in their implementation.

The authority to supervise the implementation of Regional Regulations by the Gorontalo Provincial DPRD reflects the mechanism of mutual supervision and balancing between the legislative and executive in the region within the framework of regional autonomy. However, in practice, there are still problems with the supervision of the implementation of regional regulations in Gorontalo Province. This problem is closely related to the oversight function, which is the institutional function of the Gorontalo Provincial DPRD.

B. Identified Problems

This research will examine: (1) what form does the Gorontalo Provincial DPRD's oversight function take in implementing regional government? And (2) what should the Gorontalo Provincial DPRD's efforts be in maximizing its oversight function?

C. Research Methods

The type of research in this research is empirical legal research. Empirical legal research is one type of legal research that analyzes and examines the workings of law in society. Therefore, the approach to this research is qualitative, namely a method of analyzing research results that produce descriptive data. Descriptive data is data stated by respondents in writing or verbally, as well as actual behaviour, which is studied as a whole. Data were obtained from interviews by determining whether the object was a member of the Gorontalo Provincial DPRD.

D. Research Findings and Discussions

1. Supervision as one of the Legislative Function

Trias Politica, which divides the three branches of state power into legislative, executive, and judicial branches, is one of the concepts of state power practised in various countries, including Indonesia. The three branches of state power, as stated in the 1945 Constitution in Indonesia, are carried out with legislative authority in principle carried out by the People's Representative Council, the President carries out executive authority, and judicial authority is carried out by the courts under the leadership of the Supreme Court and the Constitutional Court.

Along the way, there is a practice of mutual supervision and balancing or what is commonly known as checks and balances, which is seen in the participation of more than one branch of government in handling a problem and the involvement of a branch of government in the dismissal or appointment of another branch of government or specific institutions.⁸ Specifically, the practice of checks and balances

⁸ Munir Fuady, *Teori Negara Hukum Modern* (Bandung: PT Refika Aditama, 2009).

in this study is in the legislative branch of power, which carries out supervision in the implementation of government, especially regional government, through the position of the DPRD as part of the regional government.

As a legislative institution, the Regional People's Representative Council (DPRD) is positioned as an element of regional government administration, equality, and partnership with the regional government. Therefore, the DPRD is directed to absorb and convey community aspirations (recess) into regional policies and carry out oversight functions.⁹

One of the functions of the DPRD is the oversight function. The oversight function is related to the implementation of supervision of the running of government and the implementation of laws and regulations, and the budget function is associated with determining the regional budget.¹⁰ The existence of the oversight function of the DPRD as a legislative institution in the region is carried out based on the existence of a problem concerning the interests and aspirations of the community in the area while also reflecting the existence of a form of supervision within the framework of regional autonomy.

As part of the regional government administration, the DPRD helps determine the form and results of the regional government, whether or not the government is democratic, and whether or not the government is successful. Good regional governance requires not only transparent government implementation but also community participation. Community participation is an essential factor in the implementation of regional autonomy. Community participation must be understood as a form of representativeness of policy products. Community participation can be realized (representative) through a good election process so that the role of the community can be seen from the manifestation of the DPRD's role in supervising the implementation of policies by the regional head.¹¹ In such a context, the implementation of regional government does not only rely on the regional head as an element of the regional government but also requires the presence of the DPRD as an institution that will supervise the implementation of regional government.

Regarding the oversight function, the DPRD must supervise or control the running of the regional government so that it does not

⁹ Tegar Jati Wicaksono and Maria Madalina, "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, no. 3 (December 2018).

¹⁰ Rozali Abdullah, *Pelaksanaan Otonomi Luas dengan Pemilihan Kepala Daerah Secara Langsung* (Jakarta: Raja Grafindo Persada, 2005).

¹¹ Elita Tampubolon, Ranap Sitanggang, and Haposan Siallagan, "Fungsi Dewan Perwakilan Rakyat Daerah sebagai Unsur Penyelenggara Pemerintah Daerah Berdasarkan Undang-Undang Nomor 23 Tahun 2014 Tentang Pemerintahan Daerah 1, no. 1 (2020): 21-30.," *Visi Sosial Humaniora* 1, no. 1 (2020): 21-30.

deviate from the constitutional mandate and the community's aspirations. To oversee the running of the government, the DPRD has several rights, including the right to ask for accountability from the regional head, the right to request information, the right to submit an investigation, the right to amend, the right to submit a statement of opinion; the right to initiative; and the budget right. Meanwhile, regarding budget function, the DPRD must pay attention to the APBD proposed by the regional head and the community's aspirations.¹²

The DPRD's oversight function over the regional government must be optimized. This is based on the DPRD's oversight function over the regional government, which has a vital role in realizing Good Governance in Indonesia, especially in the regions, because, after all, the DPRD is a representative institution of the people in the areas to convey aspirations. It is only fitting that the people also supervise the running of the regional government, which is reflected in the implementation of the DPRD's oversight function over the regional government (with the executive as the policy implementer). The supervision carried out by the DPRD over the regional government is undoubtedly a reflection of the implementation of the checks and balances mechanism in managing good governance in the regions.¹³

The "supervision" is often called "control, supervision, monitoring or auditing". In the context of supervision carried out by the DPRD, one of whose functions is to supervise the implementation of various public policies in the regions implemented by the executive institution, whether the public policy has been implemented by the Regional Government Work Plan (RKPD), the right word to represent the term "supervision" is oversight, which means observation and direction of action based on a specified framework.¹⁴

DPRD is a political institution, and the oversight function carried out by DPRD is a form of political supervision that is more strategic and not technical administrative supervision. This distinguishes the oversight function carried out by DPRD from other institutions such as BPK, Bawasda, Regional Inspectorate and others. DPRD's oversight function is more political, the parameters of which are based on the Regional Medium-Term Program Plan (RPJMD), which is a formalization of the elaboration of the vision and mission or political promises of the regional head and deputy regional head when they campaign.¹⁵

¹² Lili Romli, *Potret Otonomi Daerah dan Wakil Rakyat di Tingkat Lokal* (Yogyakarta: Pustaka Pelajar, 2007).

¹³ Budiyo, "Pelaksanaan Fungsi Pengawasan DPRD Terhadap Pemerintah Daerah Dalam Rangka Mewujudkan Good Governance," *Fiat Justitia Jurnal Ilmu Hukum* 7, no. 1 (April 2013).

¹⁴ Yusuf Wibisono, "Penguatan Fungsi Pengawasan Dewan Perwakilan Daerah dalam Rangka Proses Demokratisasi di Tingkat Lokal," *Ilmu dan Budaya* 40, no. 56 (2017).

¹⁵ Ibid.

2. Form of Implementation of the Oversight Function of the Gorontalo Provincial DPRD

Every policy that has been agreed upon together and then determined to be implemented requires a monitoring mechanism. The monitoring mechanism is carried out to implement the agreement correctly while preventing any acts of misappropriation or abuse of power. In this case, monitoring has an essential role in ensuring the success of the policy implementation.

Cappeletti distinguishes two standard supervision systems, namely judicial review and political supervision. Judicial supervision means supervision carried out by judicial bodies. Meanwhile, political supervision means supervision carried out by non-judicial bodies. Both political supervision and judicial supervision are carried out by assessing or testing (reviewing) whether a law or other statutory regulation or government action that is carried out or will be carried out is contrary to the Constitution or other provisions that are higher than the statutory regulation or government action being assessed.¹⁶

One of the governance objectives (including regional government) is to realize good and clean governance. This effort can be done through a monitoring mechanism carried out by all government entities, including monitoring carried out by the DPRD. The monitoring carried out by the DPRD shows the implementation of institutional functions. In practice, the implementation of the monitoring function in the DPRD of Gorontalo Province is carried out in two forms, namely:

a. Supervision in Public Hearings and Direct Visits

The practice of indirect democracy is carried out in the regions, and the DPRD carries out its role as a representative of the broader community in the area. The DPRD representatives then represent the community by fighting for every form of aspiration while overseeing the running of the government. The DPRD is a regional people's representative institution positioned as an element of the Regional Government organizer.¹⁷

Furthermore, in the Regional Government Law, the DPRD, as part of the regional government organizer, is also part of the regional apparatus. The Regional Apparatus is an element that assists the regional head and the DPRD in organizing government affairs, which are the region's authority.¹⁸ With such a position, the DPRD has a critical position in implementing regional the government, besides the regional head. Moreover, DPRD members are also among the officials in the region.

¹⁶ Cholidin Nasir, "Pengawasan terhadap Kebijakan Pemerintah Melalui Mekanisme Citizen Lawsuit."

¹⁷ Ananda Liony Putra, et al, "Kedudukan Dprd Sebagai Unsur Penyelenggara Pemerintah Daerah Dalam Sistem Negara Republik Indonesia", *Jurnal Judiciary 11*, No. 2 (2022), 91-99.

¹⁸ Pemerintah Pusat, Undang - Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah.

In general, the provincial DPRD has the following duties and authorities:¹⁹ Formulate Provincial Regulations together with the governor; discuss and provide approval for Draft Provincial Regulations on the Provincial Budget submitted by the governor; supervise the implementation of Provincial Regulations and the Provincial Budget; elect the governor; propose the appointment and dismissal of the governor to the President through the Minister to obtain approval for the appointment and dismissal; provide opinions and considerations to the Provincial Government regarding plans for international agreements in the Provincial Region; provide approval for plans for international cooperation carried out by the Provincial Government; request a report on the governor's accountability in the implementation of Provincial Government; provide approval for plans for collaboration with other Regions or with third parties that burden the community and the Provincial Region; and carry out other duties and authorities regulated in the provisions of laws and regulations.

The implementation of the duties and authorities of each member of the DPRD directly overlaps with the institutional functions inherent in the DPRD as a parliamentary institution in the region. The intended oversight function is realized in the form of supervision of the implementation of provincial regulations and gubernatorial regulations, supervision of the implementation of other laws and regulations related to the implementation of provincial government and supervision of the implementation of follow-up actions to the results of financial report audits by the Audit Board.

In practice, the oversight carried out by the Provincial Regional People's Representative Council (DPRD) of Gorontalo aligns with the oversight function established in prevailing regulations, particularly in the Local Government Law (UU Pemda). As previously discussed, in executing its oversight as a legislative function, the DPRD has the authority to request clarifications. This right to request clarification pertains to its oversight role over the implementation of provincial regulations and governor's regulations, and extends to other laws related to the administration of the provincial government.

Moreover, the oversight role of DPRD members in Gorontalo Province also addresses community concerns regarding the performance of the provincial government and the public needs within Gorontalo. This process reflects a form of indirect democratic representation. When citizens voice complaints by directly visiting the Gorontalo DPRD office or

¹⁹ Ibid.

expressing concerns during recess sessions, DPRD members act on these concerns by carrying out institutional oversight. Research conducted by the author in cooperation with the Gorontalo Provincial DPRD indicates that, in fulfilling their institutional role of advocating for the community's interests, the DPRD holds public hearings (RDPs) by inviting relevant stakeholders to address issues raised by the community.²⁰

The oversight carried out in the form of public hearings (RDP) not only addresses public concerns and complaints but also involves monitoring the implementation of local regulations and other policies relevant to regional governance. The author further found that in practice, the DPRD of Gorontalo Province cannot separate its RDP activities from its oversight of each local regulation established in cooperation with the provincial government and other policies related to the provincial government's authority²¹

This reflects the DPRD's role in monitoring every policy and operational activity in the region. Through the RDP mechanism, issues in Gorontalo Province can be resolved by directly inviting relevant stakeholders, including local government representatives and other partners of each DPRD commission. The presence of these stakeholders as the DPRD's working partners not only provides an opportunity to request clarifications on ongoing issues and explanations regarding regulation implementation but also creates a space for recommending actions to local officials or commission partners, based on the DPRD's findings and consultations with the public.

The DPRD's oversight of regional governance is essential to ensuring that each local regulation is implemented effectively and that public needs and aspirations are met. Therefore, oversight is not limited to formal meetings held within the DPRD building but can also occur directly in the field as part of the DPRD's oversight function.

Oversight is an activity aimed at verifying whether operational activities in the field align with established plans. This activity includes reviewing development plans spanning long-term (25 years), medium-term (5 years), and short-term (1 year) goals, frequently set by the government to achieve national development objectives.²²

²⁰ Hasil Wawancara bersama Adnan Entengo selaku Ketua BapemPerda DPRD Provinsi Gorontalo 2019-2024

²¹ *Ibid*

²² S. Sunardi, "Fungsi Pengawasan DPR Terhadap Pemerintah Dalam Mewujudkan Good Governance Dan Clean Government Ditinjau Dari Perspektif Politik Hukum," *Jurnal Meta Yuridis* 1, no. 2 (2018): 23–35.

The objective of oversight activities is to identify potential errors, deviations, fraud, or violations. Errors may result from miscommunication, while deviations can stem from deliberate misuse of funds allocated for development projects for personal benefit. Additionally, violations, whether intentional or unintentional, indicate noncompliance with the regulations and provisions governing project implementation.²³

Addressing these issues requires a robust form of oversight by the DPRD to ensure smooth progress in development projects and field operations. Therefore, oversight should not be limited to closed-room meetings but should also include direct, on-site visits to the targeted locations. The DPRD's approach to overseeing public services in various regions generally employs a direct control model, involving methods such as summoning relevant parties and conducting sudden inspections. This direct control model, classified as reactive oversight, is typically easier to implement and more effective. However, the effectiveness of oversight is not solely dependent on the methods chosen; rather, it is also assessed by the suitability and thoroughness of the approach used.

Direct oversight practices are implemented through two primary models: scheduled work visits and unannounced inspections, commonly known as sudden inspections (*sidak*). The DPRD of Gorontalo Province has adopted both models as part of its oversight strategy. The choice between these models is adapted to the specific subject or object under review.

The selection of oversight methods is critical to the success and effectiveness of the oversight function. It is essential to distinguish between political oversight and functional oversight methods, as these two approaches differ fundamentally. This distinction often causes confusion in DPRD oversight practices, as functional oversight techniques are sometimes applied within a political oversight framework, despite the substantial differences in purpose and approach.²⁴

When oversight involves activities of an agency or partner as the target subject, particularly when it relates to the enforcement of local regulations or recurring public complaints, a sudden inspection is typically chosen. However, if the oversight focuses on monitoring the progress of a development project or the implementation of local regulations, a planned, direct visit to the project site or the partner agency responsible for regulation enforcement is conducted.

²³ Ibid.

²⁴ Juharni and Umar, "Model Pengawasan DPRD Terhadap Pemerintah Daerah di Kabupaten Sinjai," *Jurnal Ad'ministrare* 3, no. 1 (2016).

The choice of oversight model is not rigidly fixed for each issue but remains flexible, adapting to the specific needs that support the model and enhance oversight effectiveness. Additionally, advance planning by DPRD members, often through deliberations within each commission in the Gorontalo Provincial DPRD, plays a significant role in determining the most suitable oversight model.

b. Oversight of Supreme Audit Board (BPK) Findings

Broadly, parliamentary functions can be divided into three types: regulatory (legislative) functions, oversight (control) functions, and representative functions. In Indonesia, however, the parliament's functions are specifically categorized into three areas: legislative, oversight, and budgetary functions.²⁵ Unlike in some other systems, the budgetary function in Indonesia is given a distinct emphasis as a core parliamentary role. According to Jimly Asshiddiqie, this specialized budgeting function is typically formalized through legislation, the implementation of which must also be monitored by the parliament.²⁶

In the pursuit of good and clean governance, the DPRD's oversight of regional budget (APBD) expenditures by the government as part of its budgetary function, which overlaps with its regional oversight role, is crucial. To ensure that state financial management serves the administration of the State, financial use must be orderly, compliant with legislation, effective, transparent, and accountable while promoting fairness and propriety. In this context, the Supreme Audit Board (BPK) is tasked with auditing the management and accountability of public funds not only by the central government but also by local governments and regional state-owned enterprises.

The Supreme Audit Board (BPK) serves as the institution overseeing government-managed finances, working in synergy to produce performance outcomes that prioritize delivering optimal services to all sectors for the benefit of the public, which is the central focus of government performance. Constitutionally, the third amendment to the 1945 Indonesian Constitution (UUD NRI 1945) redefined the institutional relationship between the BPK and the DPRD regarding state financial audits. Article 23E of the 1945 Constitution mandates that the BPK audits state financial management and accountability, with audit results presented to the DPR, DPD, and DPRD, in accordance with their respective authorities.

The BPK's authority has significantly expanded following the amendments to the 1945 Constitution. This expansion covers

²⁵ Jimly Asshiddiqie, *Pokok-Pokok Hukum Tata Negara Pasca Reformasi* (Jakarta: PT. Bhuana Ilmu Populer, 2008).

²⁶ Ibid.

three main areas;²⁷ *First*, Expansion of audit scope. Originally limited to the implementation of the State Budget (APBN), the audit now also includes the Regional Budget (APBD), as well as national finances and assets in a broader sense; *Second*, broader reporting of audit results: Previously, audit results were only reported to the DPR. Now, they are also delivered to the DPD, Provincial DPRD, and Regency/Municipal DPRD according to their respective levels of authority; *Third*, wider range of audited entities. Initially, audits were limited to state institutions or government entities under Constitutional and Administrative Law. The scope has been broadened to include entities under Civil Law (e.g., state-owned enterprises (BUMN/BUMD)) and private companies that hold state assets. This expanded authority strengthens the BPK's role in ensuring comprehensive oversight of public and state-related finances across different levels and entities.

The purpose of financial audits is to provide an opinion on the fairness of the financial statements prepared by the leaders of agencies or work units. In accordance with Law Number 15 of 2004, the BPK RI issues four types of opinions in its audits of government financial report;²⁸ Unqualified Opinion (Wajar Tanpa Pengecualian - WTP), indicating that the financial statements are fairly presented without any exceptions; Qualified Opinion (Wajar Dengan Pengecualian - WDP), indicating that the financial statements are fairly presented, except for certain issues; Adverse Opinion (Tidak Wajar), indicating that the financial statements are not fairly presented; and Disclaimer of Opinion (Pernyataan Menolak Memberikan Opini), indicating that no opinion is provided due to significant limitations in the audit scope.

The BPK's audit opinion on public fund usage results in one of these four opinions. This audit report, containing the BPK's opinion, is then submitted to the DPRD, including the Gorontalo Provincial DPRD, which is responsible for any necessary follow-up actions on the findings²⁹.

The DPRD oversees the follow-up process on financial audit results provided by the BPK. This means that after the BPK audits the regional government's use of the regional budget (APBD) and finds misuse, the DPRD acts on the audit findings as part of its oversight role. Consequently, the DPRD may request

²⁷ Ni'matul Huda, *Hukum Tata Negara Indonesia* (Jakarta: PT. Rajagrafindo Perasada, 2006).

²⁸ L.I., "Ragam Opini Bpk," BPK RI Badan Pemeriksa Keuangan Republik Indonesia, *RUANG EDUKASI* (blog), July 13, 2020, <https://www.bpk.go.id/news/ragam-opini-bpk>.

²⁹ Hasil Wawancara bersama Adnan Entengo selaku Ketua BapemPerda DPRD Provinsi Gorontalo 2019-2024

clarification regarding any issues identified in the BPK's financial audit report.

Essentially, the APBD is formulated by the regional government with the DPRD's approval. Here, the BPK's authority expands: before the next APBD is drafted, the regional government must report the total realization of BPK's recommendations from the previous audit. If there are unaddressed items, the BPK is authorized to require the regional government to implement its recommendations to resolve any financial losses.³⁰ The BPK's connection to the DPRD further allows for the option of withholding APBD approval if the regional government has not addressed the BPK's recommendations from prior audits. This ensures the regional government's accountability, mandating improvements in financial management and the prompt restoration of any regional financial losses to the treasury.³¹

A question arises when there is persistent reluctance by the regional government to implement the BPK's recommendations, yet the following year's APBD is created. In such cases, the BPK can request the DPRD to prevent the approval of the APBD. If the following year's APBD has already been drafted and approved by the DPRD, one potential sanction for non-compliance could be the classification of this inaction as a criminal offense, subject to criminal penalties for negligence a regulatory reform that could be introduced in the BPK legislation.³² However, in practice, as shown by research conducted by the researcher at the Gorontalo Provincial DPRD, BPK audit findings are followed up by the DPRD, particularly when indications of misuse of public funds are identified.

3. Maximizing the Oversight Functions of The Gorontalo Provincial DPRD

The implementation of the oversight function by the Gorontalo Provincial DPRD faces challenges in practice, whether it pertains to regulations related to the administration of government in Gorontalo Province or other matters concerning the authorities mandated by law. Given the obstacles encountered during implementation, concrete efforts are necessary from the DPRD to address these issues to enhance the effectiveness of its oversight function. Therefore, it is essential to outline steps that the Gorontalo Provincial DPRD can take to address the challenges and maximizing in the execution of its oversight function, namely:

³⁰ Dani Habibi and Ian Aji Hermawan, "PERLUASAN KEWENANGAN BPK DALAM MENGAWASI KEUANGAN NEGARA DI LINGKUP PEMERINTAHAN DAERAH," *Veritas et Justitia* 6, no. 2 (2020): 324–42.

³¹ Ibid.

³² Ibid.

a. Utilizing Social Media to Receive Reports from the Public

Understanding the development of technology in a country is inherently linked to the role of the state within it. Thus, it is essential to conceptualize the state as a key element within the political landscape, alongside power, decision-making, policies, and the allocation of resources. In a democratic state, the representation of power is held by a sovereign government that receives its mandate from the people, with the primary goal of enhancing the welfare of its citizens. The advancements in technology significantly impact how governments operate, deliver public services, and provide legal certainty to their constituents.³³

The challenges faced in government operations, particularly the lack of an integrated information system within the Gorontalo Provincial DPRD, can be addressed by embracing similar changes, namely, the utilization of information media as a user-friendly platform frequently employed by the public to access or provide information.

The use of information systems via the internet is not a novel concept in Indonesia. In this context, e-government can be leveraged through the use of information media, particularly social media, which is extensively utilized by the public in their daily lives. Not only the citizens but also DPRD members have social media accounts to facilitate interaction with their constituents. This presents an opportunity to receive feedback from the public regarding regulations or their implementations that do not align with established standards, thus enabling each DPRD member to effectively exercise their oversight mechanism.

The widespread use of the internet and social media is evident from the number of users in Gorontalo Province. In 2021, according to data released by BPS, the number of internet users in Gorontalo reached 667,018, with the highest percentage of usage aimed at social media, accounting for 90.14 percent.³⁴ This figure indicates that Gorontalo Province also has a high level of participation in social media usage.

Given this context, the execution of the duties and functions of the Gorontalo Provincial DPRD in terms of oversight can leverage social media as a platform for receiving reports and indirectly monitoring the implementation of regional regulations

³³ Muhammad Prakoso Aji, "Sistem Keamanan Siber dan Kedaulatan Data di Indonesia dalam Perspektif Ekonomi Politik (Studi Kasus Perlindungan Data Pribadi)[Cyber Security System and Data Sovereignty in Indonesia in Political Economic Perspective]," *Jurnal Politica Dinamika Masalah Politik Dalam Negeri Dan Hubungan Internasional* 13, no. 2 (2023): 222–38.

³⁴ MC PROV GORONTALO, "PENGGUNA INTERNET DI GORONTALO," InfoPublik Portal Berita Info Publik, *Tentang Kami* (blog), 2022, <https://infopublik.id/galeri/foto/detail/151503?video>.

or specific development projects that intersect with the oversight activities conducted by the Gorontalo Provincial DPRD.

The individual use of social media by each member of the Gorontalo Provincial DPRD should further translate into an active role for the DPRD as an institution in optimizing oversight methods through social media. Consequently, the oversight mechanisms employed will be more effective, integrating personal oversight with institutional oversight carried out by the Gorontalo Provincial DPRD.

b. Exercising Control Over Budget Availability in the Implementation of Regional Regulations

Regional regulations (Perda) are policies established by local government heads after receiving mutual approval from the Regional House of Representatives (DPRD). This means that each region has the authority to formulate its own Perda. Each regulation enacted by a region corresponds to its governmental level. For provincial areas, the regional regulation is known as the Provincial Perda, which is established by the Provincial DPRD in conjunction with the Provincial Government. In contrast, for regencies or cities, it is created by the respective Regency/City DPRD together with the local government.

The alignment of the levels at which regional regulations are formed must not contradict one another, and the mechanisms for their implementation and oversight should correspond with the level of local governance. Specifically, the regional regulations implemented and supervised in this context refer to the Perda established by the Gorontalo Provincial DPRD together with the Gorontalo Provincial Government.

Perda must fulfill both formal and material requirements. The formal requirements pertain to the procedures stipulated in prevailing laws and regulations, while the material requirements relate to the content or substance of the Perda that is binding on the general public. The material content of a Perda is associated with the administration of regional autonomy and delegated tasks, as well as the elaboration of higher laws and regulations. In addition to these aspects, Article 236, paragraphs (3) and (4) of Law Number 23 of 2014 concerning Regional Governance emphasizes that Perda may also encompass local content material, reflecting the character or potential of the region that can be developed by the local government to achieve community welfare.³⁵

The establishment of regional regulations (Perda) by various levels of local government, including the Gorontalo

³⁵ Asri Lasatu, "Urgensi Peraturan Daerah Tentang Program Pembentukan Peraturan Daerah Terhadap Kinerja DPRD," *Jurnal Ilmiah Kebijakan Hukum* 14, no. 2 (2020): 201–22.

Provincial Perda, requires significant time and effort to complete. Additionally, the process of enacting a Perda necessitates a considerable budget. Therefore, the formation of a Perda must be accompanied by its implementation. Furthermore, the execution of the Perda also requires substantial financial allocations. This implementation includes funds that must be disbursed by the implementing agencies, the formulation of subordinate regulations such as Governor Regulations, and the oversight of Perda implementation, which falls under the authority of the provincial DPRD.

To ensure that state funds are utilized effectively and accountably, the implementation of Perda necessitates oversight from the Gorontalo Provincial DPRD regarding the use of financial resources. This oversight aims to ensure that the budget allocated for supervisory activities is commensurate with its availability and is not utilized wastefully.

Essentially, the Annual Regional Budget (APBD) is designated for two main objectives: first, to finance the needs of the apparatus based on requirements while prioritizing principles of efficiency and effectiveness; and second, to finance development interests comprehensively based on regional development priorities established by the local government in conjunction with the DPRD, in accordance with the Medium-Term Regional Development Plan (RPJMD) and the Regional Government Work Plan (RKPD), as reflected in the General Budget Policy (KUA).³⁶ In this context, the APBD is allocated primarily to support the first aspect, which pertains to the oversight role of the DPRD, including the efficient and effective oversight of Perda implementation by the Gorontalo Provincial DPRD.

The concept of oversight by the DPRD encompasses an understanding of the meaning and significance of oversight, its scope, and the oversight process. Oversight is one of the management functions aimed at ensuring that activities are carried out in accordance with established policies and plans while ensuring that objectives are achieved effectively and efficiently. In the context of building public governance management characterized by good governance, oversight is a crucial aspect that ensures government functions operate as intended.³⁷

³⁶ Mukti Mukti, "Politik Hukum Pembentukan Peraturan Daerah Tentang Anggaran Pendapatan Dan Belanja Daerah," *Al-Ishlah: Jurnal Ilmiah Hukum* 21, no. 2 (2018): 75–84.

³⁷ Benny Abidin and Ratna Herawati, "Fungsi Pengawasan Dewan Perwakilan Rakyat Daerah Terhadap Pelaksanaan Peraturan Daerah Mengenai Anggaran Pendapatan dan Belanja Daerah di Kabupaten Batang," *Law Reform* 14, no. 2 (2018): 248–61.

Oversight is necessary to ensure that regional regulations (Perda) align with the public interest and/or the higher laws governing them. Firstly, executive oversight is conducted by the President through the relevant Ministers and Governors. Secondly, judicial oversight is carried out by the public or interested parties through judicial review to the Supreme Court (Mahkamah Agung, MA).³⁸ In addition, the oversight of Perda implementation by the DPRD reflects legislative oversight, which also includes oversight of the availability of budgets in the implementation of Perda to ensure that state budgets are utilized efficiently and accountably.

E. Conclusions

The oversight function performed by the DPRD of Gorontalo Province is executed in two main forms: first, oversight through hearings by inviting stakeholders following information received from the public or findings reported by DPRD members, as well as direct visits, both planned and unannounced (surprise inspections). Second, the DPRD oversees the follow-up actions resulting from the financial audit reports conducted by the Audit Board of Indonesia (BPK), which are submitted after the annual audit process.

In maximizing these forms of oversight, the DPRD of Gorontalo Province can leverage social media to receive reports from the public, thereby facilitating the oversight mechanism. Additionally, it is essential to conduct budgetary control in the implementation of regional regulations (Perda) to ensure that the allocation of funds for the execution of established Perda is used efficiently and accountably.

³⁸ R. Siti Zuhro, Lilis Mulyani, and Prasojo Fitria, *Kisruh Peraturan Daerah: Mengurai Masalah & Solusinya*, vol. XXXVII, 1 (Jakarta: Ombak bekerjasama dengan The Habibie Center, 2010).

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