

# Implementation of APBD Budget Oversight in the Jayapura Regency DPRD in the Health Sector During the Covid 19 Pandemic

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## Abstract

The implementation of the handling of COVID-19 carried out by the local government of Jayapura Regency is carried out by recessing members of the Jayapura Regency People's Representative Council (DPRD) with constituents through selected areas. And this can also be done through a coordination meeting with the task force team and the regional apparatus organization (OPD) of Jayapura Regency regarding the implementation of COVID-19 handling activities in Jayapura Regency. Based on this, the Jayapura Regency DPRD decided not to form a special team (Pansus). Because this is considered ineffective considering that the special committee is only in charge for a certain period of time, so the Jayapura Regency DPRD prefers to hold regular coordination meetings. And obstacle the oversight function of the Regional People's Legislative Assembly regarding the budget for the implementation of the handling of the Covid-19 pandemic consists of 2, namely the first obstacle is due to external factors, for example educational factors, infrastructure and the second is also due to internal factors, namely morality and internal parties where board members are subject to party decision.

**Keywords:** Function; supervision; APBD; Covid-19; Health; DPRD; Jayapur Regency.

## 1. INTRODUCTION

Regional governments in carrying out government affairs have a relationship with the central government and other regional governments (1). Related to the relationship between the center and the regions, it can be seen from the formulation of Article 18A of the 1945 Constitution, namely "The relationship of authority between the central government and provincial, district and city regional governments or between provinces and districts and cities, is

regulated by law by taking into account regional specificities and diversity. " Regional independence in regulating and managing its government is expected to be able to provide services and welfare of its people.

As a country that bases itself on democracy in administering its government, Indonesia always places the people in an important place and position. Actions like this are related to the principle of democracy itself which places the people

as sovereign. Etymologically democracy means government carried out by the people, but in this modern era it is no longer possible to administer government in accordance with the word democracy itself.

Each regional government has a Regional People's Representative Council whose members are elected through general elections. The Republic of Indonesia as a unitary state has basic principles for carrying out the life of the state, namely a state with people's sovereignty, and run based on the principles of democracy led by wisdom in deliberations/representations. As an effort to implement the principle of people's sovereignty, it is necessary to create people's deliberative institutions, people's representative institutions, and regional representative institutions that are capable of embodying democratic values and absorbing and fighting for the aspirations of the people and the regions in accordance with the demands of the development of national and state life. This is stated in Law Number 17 of 2014 concerning the People's Consultative Assembly. (2)

Law No. 17 of 2014 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representative Council, and the Regional People's Representative Council (UUMD3) and Law No. 23 of 2014 concerning Regional Government (UUPD). It is clearly emphasized in the UUMD3 and UUPD, that the DPRD is one of the elements of government administration, together with the regional government which is led by a regional head who is assisted by working devices under him. As one of the elements of regional government, the DPRD has members who are elected by the people through general elections which are held democratically.

The position of the DPRD, which is in an equal position, means that the DPRD is the main partner of the regional government in administering government where elements of regional government administration have the independence to manage their own regional government with the principle of autonomy. The implementation of regional government must be guided by the principles of governance, in which to carry it out, all elements of regional government administration, both the DPRD and the regional government, must improve to strengthen their institutional capabilities.

The oversight function is part of the duties and authorities of the Jayapura Regency DPRD as one of the elements of regional government administration, the oversight function is the only function owned and carried out by the DPRD independently in its position as an institution. While the other functions, namely the PERDA Formation Function and the Budget Function are 2 (two) functions that must be carried out jointly with the Regional Government. Therefore, the supervisory function becomes the dominant function of DPRD.

As a dominant function of the DPRD, the oversight function should be carried out properly, through a clear system, and carried out professionally, so that all possibilities for irregularities in the administration of regional government can be prevented (3). Preventive matters or the possibility of irregularities will be carried out during the planning phase. Therefore, the supervisory function carried out by the DPRD in the formulation or implementation phase of regional planning is a crucial point. Because, if deviations occur, the community's need for good governance will not be achieved.

In carrying out this supervisory function, the DPRD of Jayapura Regency must be oriented towards the interests of the community it represents and of course not be biased towards group and personal interests. This is intended so that the supervisory function of the wheels of local government can run professionally, even though in practice, there are many problems that accompany it.

Government Regulation Number 12 of 2019 concerning Regional Financial Management in Article 1 explains the scope of the meaning of regional financial management, namely: "Regional Financial Management is the whole activity including planning, implementation, administration, reporting, accountability and supervision of regional finances". Furthermore, Article 3 paragraph 1 emphasizes that regional financial management is carried out in an orderly, efficient, economical, effective, transparent and responsible manner with due regard to a sense of justice, propriety, benefits for the community, and compliance with statutory provisions.

Regional financial management can be sourced from Regional Original Revenue (PAD), including regional taxes, regional levies, results of separated regional wealth management, balancing funds and other funds indicated in the Regional Revenue and Expenditure Budget (APBD). Local Own Revenue is an indicator of a region's success in terms of regional development financing.

Article 366 (paragraph 1c) UUMD3 that members of the Jayapura district DPRD supervise the Regional Revenue and Expenditure Budget, hereinafter abbreviated as APBD, is the regional annual financial plan stipulated by a regional regulation. The Regional Head in preparing the APBD draft needs to

determine expenditures that are considered priorities and ceilings so that they are more effective and efficient so that accelerated development can be achieved.

Covid-19 pandemic, the Ministry of Home Affairs asked all local governments to focus on the realization of the 2021 Regional Revenue and Expenditure Budget or APBD for the health and economic sectors. This is important for the handling of the Covid-19 pandemic which is getting worse apart from the economic recovery which has collapsed due to the pandemic. Therefore, the DPRD of Jayapura Regency is carrying out the functions and duties of supervising funds in the health sector during this pandemic.

## 2. MATERIALS AND METHODS

In order to obtain the data needed for writing, the author will conduct research at the Regional People's Legislative Assembly (DPRD) of Jayapura Regency. This is based on the consideration that the DPRD has the task of supervising the research that the author examines. research carried out by collecting, studying, and testing literature data to find doctrines or principles in the science of law, especially on the provisions of the applicable laws and regulations, especially regarding. Implementation of oversight of regional income and expenditure budgets for health funds during the Covid 19 pandemic by the Regional People's Representative Council of Jayapura Regency. Primary data, namely empirical data obtained from respondents/sources related to DPRD Supervision of Covid 19 funds in Jayapura Regency. Secondary data, namely data obtained through the study of laws and regulations, references, as well as other supporting data obtained from research locations. The data obtained both primary

and secondary were then analyzed qualitatively. Namely presenting it descriptively, by explaining, describing and outlining the problems to be studied and their resolution related to the supervision by the DPRD of the Covid 19 Fund.

### 3. RESULTS AND DISCUSSION

The implementation of the DPRD's supervisory function on regional regulations regarding APBD begins with the submission of the draft APBD, preparation of the APBD, implementation of the APBD, up to the evaluation of the results of the implementation of the APBD at the time of giving the report on governance administration by the regional head regent. The implementation of oversight of the Regional Revenue and Expenditure Budget in the health sector by the DPRD is more political in nature, namely overseeing the process of implementing the health budget during the Covid 19 regional period so that it is actually utilized or managed by the executive in accordance with the mandate of the Law.

Therefore the supervision carried out by the Regional People's Legislative Assembly is not technical or functional supervision. The DPRD's supervisory function of the implementation of the Regional Revenue and Expenditure Budget in the health sector during the Covid 19 period can be implemented through the use of the rights owned by the DPRD.

Based on Article 35 of the Jayapura Regency DPRD regulation number 06 of 2019 concerning the procedures for the Jayapura Regency Regional People's Representative Council, the DPRD's rights are as follows:

1. the right of interpellation, is the right of the DPRD to ask for

information from the regional head regarding policies of the Jayapura Regency Government which are important and strategic and have a broad impact on the life of society and the state

2. the right of inquiry, is the right of the DPRD to carry out investigations into Regional Government policies that are important and strategic and have a broad impact on the lives of the people, the region and the country which are suspected of contravening the provisions of laws and regulations
3. the right to express an opinion is the right of the DPRD to express an opinion on the policy of the Regional Head or regarding extraordinary events that occurred in Jayapura district accompanied by recommendations for resolution or as a follow-up to the implementation of the right of interpellation and the right of inquiry.

The elaboration of these rights can be used or carried out in escorting the implementation of regional regulations. One of the products of regional regulations in regency areas is regional regulations regarding the state revenue and expenditure budget related to the health sector, especially during the Covid 19 Pandemic . writing, asking questions, expressing opinions, and the right to carry out investigations, and the right to make changes to draft regional regulations.

Article 23 paragraph (2) of the Jayapura Regency Regional People's Legislative Regulation Number 06 of 2019 regarding the order of the Jayapura Regency Regional People's Representative

Council that the supervisory function as referred to in paragraph (1) can be carried out through:

- a. Committee working meeting with local government
- b. Work visit activities
- c. Public hearing meeting
- d. Community complaints

The implementation of the oversight function of the Jayapura Regency DPRD for the Regional Revenue and Expenditure Budget (APBD) in the health sector during the Covid 19 pandemic was carried out through the use of the DPRD's rights as follows:

1. Supervision through the use of the DPRD's right to request information The use of the DPRD's right to request information from the executive is an exercise of the DPRD's interpellation rights. Law No. 17 of 2014 concerning the People's Consultative Assembly, the People's Legislative Council, the Regional Representatives Council, and the Regional People's Representative Council (UUMD3) states that the district/city DPRD in carrying out its duties and authorities has the right to ask district-level state officials, district/city government officials, legal entities or members of the public to provide information about something that needs to be handled in the interest of the nation and the state
2. Implementation of Supervision through Work Visits and Aspirations

The implementation of the DPRD's supervisory function can also be

carried out through working visits by DPRD members to sub-districts and directly observing activities or projects carried out by technical agencies. The working visit is carried out during the recess period, during which time DPRD members are used to meet with their constituents and absorb the aspirations of their constituency. on this occasion DPRD members can receive information directly from the public, especially in terms of the utilization of the APBD. There are two types of working visits conducted by the DPRD, namely working visits within the region and working visits outside the region. Working visits within the area where parliamentarians meet their constituents in the sub-district or in the villages, while visits outside the area are usually known as comparative studies.

During the COVID-19 pandemic, the Jayapura Regency Regional People's Legislative Council also took part in overseeing the handling of the pandemic in their area. The oversight task carried out by the Jayapura Regency DPRD in handling COVID-19 is not in the form of examining the management and accountability of the APBD, but instead leads to monitoring activities so that the objectives of the planning that have been set go well. In carrying out the policy for handling the COVID-19 pandemic, the Regional Government is supervised by the DPRD, this is one of the functions inherent in the Tarmidji DPRD. (4)

Basically, supervision is all activities to find out the real facts about the activities that have been carried out. The Jayapura

Regency DPRD has the responsibility to carry out the oversight function of the implementation of handling the COVID-19 pandemic which is being accelerated by the Regional Government to be able to reduce the spread of COVID-19 in Jayapura Regency. This is to ensure that activities are carried out in accordance with predetermined policies and plans, as well as to ensure that the goals of handling the COVID pandemic can be achieved effectively and efficiently.

It should be noted that the Jayapura Regency has a high rate of spread of Covid-19. The Jayapura Regency government still needs to pay attention to this, considering that the COVID-19 pandemic is still not over. The Jayapura Regency Government still has to make maximum efforts considering the activities and mobility of the people of Jayapura Regency which are relatively high, but there are still many people who are ignorant of health protocols. It is very possible for an increase in confirmed cases of COVID-19 in Jayapura Regency.

The handling of the pandemic was optimal enough, the Jayapura Regency DPRD held a coordination meeting with the Jayapura Regency task force team to accelerate the handling of COVID-19 and the Jayapura District Head. In carrying out this supervision, the Jayapura Regency DPRD held a virtual coordination meeting to avoid transmission of COVID-19 in the office area. The coordination meeting was held in the Plenary Session room and was attended by members of the DPRD, the Jayapura Regent, the Jayapura District Secretary and his staff, the Task Force Team for the Acceleration of Handling COVID-19, and Jayapura Regency Regional Apparatus Organizations.

Coordination meetings or hearings aim to find out the latest information and difficulties in the field experienced by officers, as well as the next steps to be taken by the Regional Government in overcoming the Covid 19 pandemic related to funds or funding for the pandemic

In connection with the problem of oversight by the DPRD of Jayapura Regency, the management of the 2021 Regional Revenue and Expenditure Budget for the Health Sector During the Covid- 19 Pandemic Period was managed by the Covid-19 Task Force Unit.

Based on interviews with researcher Adi Kurniawan M , who is part of the health management team related to the Covid pandemic, gave his response as follows: (5)

"The implementation of the management of the APBD funds is carried out by gathering all the coordinating structures of the relevant Regional Apparatus Organizations in a Task Force meeting on budget planning so it's like what the funds will be used for in each field. For example in the health sector for vaccination, provision of hand sanitizers, construction of hospitals, and others. During the meeting, the broadcast media was also present to cover it."

Regarding the handling of Covid-19 in Jayapura Regency, the agencies that manage Covid-19 funds are several OPDs such as the BPBD, the Health Service, the police depending on the role of the Covid-19 countermeasures, but the one who is the coordinator because it is categorized as a non-natural disaster is the BPBD. And all relevant agencies are members of the covid task force, which later becomes the task force. Community representatives included several NGOs and religious and customary

leaders. And in its implementation, coordination is carried out with regular meetings that are called covid posts, usually there are daily and weekly meetings and meetings if there are certain events.

In general, the use of covid funds in Jayapura Regency is quite good and has used financial mechanisms related to each agency that uses it, as evidenced by the pandemic period, the Jayapura Regency financial reports received a WTP opinion from BPKP. Therefore, judging from their suitability, the Covid report also received a good rating.

Based on an interview with Yohana Kaut, M.Kes as the secretary of the health service who is a member of the handling of Covid-19, he gave the following responses: (6)

"Reports on the use of Covid-19 funds in group meetings always discussed developments in the use of Covid-19 funds and where there were community representatives who became an extension of the wider community in Jayapura Regency"

Based on the results of an interview with Mr. Sihar Lumban Tobing, SH as a member of the Jayapura Regency DPRD, coordination was carried out as a form of DPRD oversight of the executive. Meanwhile in handling the COVID-19 pandemic, the Jayapura Regency DPRD decided not to form a special team (pansus). Because this is considered ineffective considering that the special committee is only in charge for a certain period of time, so the Jayapura Regency DPRD prefers to hold regular coordination meetings. The special committee is a temporary tool formed by the DPRD.

By carrying out supervision by the DPRD, it is hoped that it can help the Jayapura Regency Government to deal with the COVID-19 pandemic problem so that it is right on target. The implementation of a recess for constituents is quite effective in capturing the aspirations of the people. The legislators understand the limitations and capabilities of the Jayapura Regency government in efforts to deal with COVID-19, but the DPRD also encourages the Jayapura Regency Government not to stick to just one policy, but a new breakthrough is needed to maximize the handling of COVID-19 in Jayapura Regency.

Supervision of all regional government actions, including regional head decisions and regional regulations, considering their nature, can be divided into 3 types (7) :

- a. Preventive Supervision The meaning of preventive supervision is supervision that is preventing. Preventing means keeping an activity from falling into error. Preventive supervision is supervision that prevents local governments from adopting policies that conflict with the applicable laws and regulations.
- b. Repressive Supervision Repressive supervision is supervision in the form of suspension or cancellation of policies that have been determined by the regions, namely local government policies.
- c. General Supervision The general supervision referred to in this context is the supervision carried out by the Central Government over the Regions based on programs that have been planned by the Central

Government through the national strategic plan in terms of basic education.

Supervision is generally interpreted as the main activity in management to try in such a way that the work is carried out according to plan and in accordance with the desired results. Basically, supervision takes place according to the following pattern: (8)

- a. Setting standards on the basis of control.
- b. Measuring the results of work as soon as possible.
- c. Comparing the results of work with predetermined standards or basis.
- d. Take corrective action.

The term supervision is known in management science and administrative science, namely as one of the elements in management activities. The English term is called controlling which is translated in terms of supervision and control, so that the term controlling has a broader meaning than supervision. So supervision is including control. (9) Supervision can also be defined as a process to ensure that organizational and management objectives can be achieved. This relates to ways of making activities according to plan. This supervision shows that there is a very close relationship between planning and supervision. Supervision is an assessment which is a process of measurement and verification of a series of processes that have been carried out on an ongoing basis (10).

According to Sujanto, supervision is all efforts or activities to find out and assess the actual reality regarding the implementation of tasks or activities, whether they are appropriate or not. Then according to Mc.Ferland supervision is a

process in which the leader wants to know whether the results of the implementation of the work carried out by his subordinates are in accordance with a predetermined plan, order, goal or policy. Supervision according to Bagir Manan is a binder of unity, so that the pendulum of autonomous freedom does not move so far as to reduce or even threaten unity, but supervision as a binder cannot be pulled too tightly, because it will cause the freedom of decentralization to be reduced and possibly even cut off. Bagir Manan also stated that supervision or control contains dimensions of control and also restrictions. (11)

#### 4. CONCLUSIONS

The oversight function of the Jayapura Regency Regional People's Legislative Assembly supervises the implementation of the handling of COVID-19 carried out by the regional government of Jayapura Regency. Supervision can be carried out by means of a recess for members of the Jayapura Regency People's Representative Council (DPRD) with constituents through selected areas. And this can also be done through a coordination meeting with the task force team and the regional apparatus organization (OPD) of Jayapura Regency regarding the implementation of COVID-19 handling activities in Jayapura Regency. Based on this, the Jayapura Regency DPRD decided not to form a special team (Pansus). Because this is considered ineffective considering that the special committee is only in charge for a certain period of time, so the Jayapura Regency DPRD prefers to hold regular coordination meetings.

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