

ACCOUNTABILITY OF THE REGIONAL REPRESENTATIVE COUNCIL'S SUPERVISION FUNCTION IN THE BUDGET AND REGIONAL EXPENDITURE REVENUE OF PARIGI MOUTONG DISTRICT

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Abstract

This study aims to determine and analyze the accountability of the supervisory function of the Regional People's Representative Council for the implementation of the Parigi Moutong Regency APBD in realizing good governance and to find out the obstacles and solutions faced by the DPRD in the implementation of the supervisory function in the implementation of the Parigi Moutong Regency APBD. The type of research used is qualitative research. The determination of informants is carried out in a purposive way. The types of data used are primary data and secondary data. Data collection techniques, carried out through observation, interviews, documentation. The data analysis used is the interactive analysis model of Miles and Huberman in Hardinsyah (2015), namely the process of data collection, data condensation, data display, and conclusion drawing (verification). The theory used in this study is the theory proposed by Syahrudin Rasul (2002), where in assessing an accountability there are five dimensions of accountability, namely (1) aspects of legal accountability and honesty, (2) aspects of managerial accountability, (3) aspects of program accountability, (4) aspects of policy accountability and finally (5) aspects of financial accountability. The results showed that the DPRD Parigi Moutong in carrying out the supervisory function of the Regional Budget still has several shortcomings, namely the complexity of most DPRDs that must be improved, DPRD initiatives that are lacking related to the preparation of benchmark material documents in the implementation of supervisory activities, less than optimal communication between the DPRD and Regional Government TAPD, and the interests of the DPRD which are often the main focus of the DPRD that ignores the interests of the people as a whole.

Keywords: legal accountability and honesty, managerial accountability, program accountability, policy accountability, financial accountability.

INTRODUCTION

The Republic of Indonesia in the 1945 Constitution (UUD) (hereinafter written as the 1945 NRI Constitution) was designed as a Unitary State. Therefore, sovereignty is single or centralized, not spread out or divided into states as in a federal/union state, but Indonesia is a unitary state that adheres to decentralization in the administration of government.

Regional government is the administration of government affairs by the Regional Government and the Regional People's Representative Council (DPRD) according to the principle of autonomy and assistance duties with the principle of the widest possible autonomy within the system and principles of the Unitary State of the Republic of Indonesia. Meanwhile, the DPRD is an element of regional government whose composition reflects the representation of all regional people, and its composition and members are those who have taken an oath/promise and been appointed by Decree of the Minister of Home Affairs in the name of the President in accordance with the election results and appointment.

The implementation of Regional Government within the framework of regional autonomy requires new innovations in the field of Government as a whole. And it is time to think about for the benefit of future government a pattern of interaction between the executive and legislative branches in the regions by creating a "Checks and Balances" mechanism at the local level.

Accountability in state administration is generally aimed at the extent to which government performance in the narrow sense can account for its obligations conveyed to external organizations such as auditors, the legislature, or the public at large. However, in this case accountability is to be extracted from a body that actually represents the people, in this case the DPRD, to accept performance accountability from the Regional Head. The Regional Government Law positions the Regional People's Representative Council (DPRD) as part of the Regional Government. With this position, there is the people's right to obtain accountability from the representatives who represent them so that their representation is not a representation that is "blind" to accountability.

The Principle of Accountability is a principle which determines that every activity and final result of the State Administrator's activities must be accountable to the community or people as the holder of the highest sovereignty of the State in accordance with the provisions of the applicable laws and regulations. Accountability for the institutional performance of people's representatives can be realized in the form of statements, ideas, proposed thoughts, assumptions or views on an event, responses to public aspirations, and the performance of duties and functions. In other words, the performance of duties and functions (can be exemplified) in the form of the DPR's success in realizing the Law as proposed in the national legislation program.

The promulgation of the Regional Government Law has resulted in various fundamental changes in the administration of regional government. These changes will change the overall map of government in Indonesia, including changes to regional supervision which will have implications for changes in supervision of regional budgets.

Granting broad autonomy to regions has the consequence of requiring adjustments to institutional arrangements and patterns of relationships between financial supervision and audit institutions in the regions. Supervision is the duty and authority of the Regional People's Representative Council in accordance with Article 149 Paragraph (1) letter c of the Regional Government Law. Furthermore, Article 153 of the Regional Government Law states that:

1. The supervisory function as intended in Article 149 paragraph (1) letter c is realized in the form of supervision of:
 - a. implementation of Regency/City Regional Regulations and regent/mayor regulations.
 - b. implementation of the provisions of other laws and regulations related to the administration of district/city Regional Government; And
 - c. implementation of follow-up to the results of financial report audits by the Financial Audit Agency.
2. In carrying out supervision over the implementation of the follow-up to the results of financial report audits by the Financial Audit Agency as intended in (1), the district/city

DPRD has the right to obtain reports on the results of financial audits carried out by the Financial Audit Agency.

3. The district/city DPRD discusses the report on the results of the audit of the financial statements as intended in paragraph (2).
4. Regency/city DPRD can request clarification of the findings of the financial report audit report from the Financial Audit Agency.

The main target substances to be achieved through changes to the regional government system are:

1. Development of a democratic political system and life.
2. Creation of clean and authoritative regional government with a decentralized feel.
3. Empowering the community so that they are able to participate optimally in the administration of government and regional development.
4. Enforcement of the supremacy of law

In order to realize this target, the Regional People's Representative Council needs to take concrete steps that can encourage its role optimally in the context of regional government. According to Muchsan, there are three pillars that support autonomy, namely Sharing of power (division of authority), Distribution of income (division of income), empowering (independence/empowerment of regional governments).

DPRD as a regional people's representative institution plays an important role in the democratic system, closely related to regional autonomy. Regional autonomy places the DPRD as an institution or body representing the people directly elected through elections, which plays the most role in determining the democratization process in various regions. Although in reality the DPRD is still not fully able to carry out its functions well, in practice the DPRD often obscures the meaning of democracy itself. The Regional People's Representative Council, one of whose functions is Supervision, has a role in overseeing and supervising the implementation of other statutory provisions related to the administration of district/city regional government.

The supervisory function of the DPRD is political and policy supervision which aims to maintain public accountability, especially of institutions that are directly related to the implementation of government policies and programs as well as regional development. In good governance, supervision plays the role of providing feedback to local governments and functions as part of an early warning system for local governments. The quality problem of DPRD members is often a phenomenon that is complained about by the public. The diverse backgrounds of DPRD members, both educational and occupational, have an impact on less effective and optimal supervision, because the scope of supervision is quite broad.

A clear and measurable work program is needed in carrying out supervisory duties. The supervision carried out so far seems sporadic and reactive, without a program that refers to the goals, targets and scope of DPRD supervision. The supervisory function carried out by the DPRD is still limited to cases or findings and is not based on the DPRD's routine duties.

Parigi Moutong Regency is an area in Central Sulawesi Province, Indonesia. The capital of this district is located in Parigi. Parigi Moutong Regency covers most of the east

coast of Central Sulawesi and Tomini Bay. This district has an area of 6,231.85 km² and a population of 443,170.

The DPRD together with the Parigi Moutong Regency government, which consists of several regional apparatuses, must be able to present a policy product that is able to meet every need of the community in Parigi Moutong Regency. It is the Parigi Moutong DPRD together with the Regional Government Budget Team who will determine whether or not a proposed activity program is appropriate to be included in the Regency APBD body for a period of one year.

The Parigi Moutong DPRD as the representative of the people legally has a role in carrying out the supervisory function of the APBD in terms of fulfilling the aspirations of the community through activities that have been regulated by law such as musrembang and DPRD recesses, which after the DPRD receives aspirations from the community will then be conveyed to Government Agencies through the relevant Regional Apparatus regarding what the community needs but based on the results of research in implementation in the field, budget preparation regarding activity programs for each regional apparatus often departs from the Parigi Moutong DPRD's own proposal on the pretext that it is not a regional priority scale. In fact, it is far from the needs of the community, so that the government in spending regional budgets becomes ineffective and not on target.

According to Miriam Budiardjo, accountability is the responsibility of those who are given the mandate to govern to those who give them the mandate. Accountability means responsibility by creating supervision through the distribution of power to various government institutions, thereby reducing the accumulation of power while creating conditions for mutual supervision.

According to Syahrudin Rasul (2002:11) there are five dimensions in measuring accountability, namely as follows:

1. Legal Accountability and Honesty

Legal accountability is related to compliance with laws and other regulations required in the organization, while honesty accountability is related to avoiding abuse of position, corruption and collusion. Legal accountability guarantees the upholding of the supremacy of the law, while honesty accountability guarantees healthy organizational practices.

2. Accountability Managerial

Managerial accountability, which can also be interpreted as performance accountability, is the responsibility of managing an organization effectively and efficiently.

3. Program Accountability

Program accountability also means that organizational programs should be quality programs and support strategies in achieving the organization's vision, mission and goals. Institutions must be accountable for the programs they have created up to the implementation of the program.

4. Accountability Policy

Public institutions should be able to be accountable for policies that have been established by considering future impacts. When making a policy, it must be considered

what the objectives of the policy are and why the policy is being implemented.

5. Accountability Financial

This accountability is the responsibility of public institutions to use public funds (public money) economically, efficiently and effectively, without wastage and leakage of funds, as well as corruption. Financial accountability is very important because it is the main focus of society. This accountability requires public institutions to make financial reports to describe the organization's financial performance to outside parties.

Based on the results of research in the field, there is a disparity/gap between theory and phenomena in the field where the Parigi Moutong DPRD in carrying out its supervisory function over the APBD still has several shortcomings, namely the competency of the majority of DPRD's which must be improved, the DPRD's lack of initiative regarding the preparation of reject material documents. measures in the implementation of monitoring activities, less than optimal communication between the DPRD and TAPD of the Regional Government, and the interests of the DPRD which often become the main focus of the DPRD which puts aside the interests of the people as a whole.

LITERATURE REVIEW

Accountability Concept

The term accountability comes from the English term accountability which means accountability or the state of being accountable or the state of being asked to be held accountable. Accountability is the functioning of all components driving the course of company activities, according to their respective duties and authorities.

In general, accountability means the obligation to provide accountability or answer and explain the performance and actions of a legal entity or the head of an organization, to the party authorized to receive such information or accountability.

According to Miriam Budiardjo, accountability is the responsibility of those who are given the mandate to govern to those who give them the mandate. Accountability means responsibility by creating supervision through the distribution of power to various government institutions, thereby reducing the accumulation of power while creating conditions for mutual supervision.

Definition and Objectives of Supervision

To get an understanding of this supervision, it is necessary to connect it with the opinions of experts:

Sondang P. Siagian (2005:140) provides the understanding that: Supervision means a process of observing and measuring an operational activity and the results that have been achieved compared to previously established targets and standards that are visible in the plan. Supervision in the business ensures that all activities are carried out in accordance with strategic policies. Analyzed work program decisions. formulated and predetermined and held in a container that has been prepared for a specific purpose.

According to Prajudi Atmosudirjo, (1983:17) states that supervision is: "All activities and actions to secure the plans and decisions that we have made and are

currently implementing and implementing", or in other words, supervision is the totality of activities and actions (neasure maatregelen) we are to guarantee or ensure that all implementation and operation (operations) take place because these actions still require an element of supervision, and are successful in accordance with what has been planned, decided and commanded."

Meanwhile, according to Sujamto (2006: 19), the definition of supervision is limited as follows: "Supervision is an effort or activity to find out and assess the actual reality regarding the implementation of the tasks of the activity, whether it is in accordance with what it should be or not."

From the definitions mentioned above, it can be concluded that supervision is to look for truth and work implementation, not look for mistakes. This supervision is intended to prevent or correct errors, errors, deviations, non-conformities, misappropriations that are not in accordance with the specified duties and authority. So the purpose of supervision is not to find fault with the person, but to find the truth regarding the results of their work implementation.

According to Soewarno Handyaningrat (2002:41) the objectives of supervision include:

1. To further guarantee that the policies and strategies that have been determined are truly implemented in accordance with the policies and strategies in question,
2. To further ensure that the budget available to finance various operational activities is actually used according to its intended purpose, considering that the organization's ability to provide a budget is limited.
3. To further ensure that the members of the organization are truly oriented towards the survival and progress of the organization as a whole, in which the interests of the members of the organization are protected.
4. To further ensure the provision and utilization of work infrastructure in such a way that the organization obtains maximum benefit from it.
5. To further ensure that work results are met as closely as possible.
6. To further ensure that work procedures are adhered to by all parties.

From the description above, it is clear that the purpose of supervision is to provide assurance that the work carried out according to the planned provisions, regulations, orders, instructions and policies set by superiors is actually implemented. Supervision means ensuring that there are no deviations, obstacles, irregularities or bottlenecks in the implementation of work, so that results can be achieved to the maximum extent possible.

DPRD Oversight Function

In exercising authority, stakeholders or authority holders are given tasks and functions as a consequence of the power they have and exercise. The word function in everyday life is often used in parallel with the word task. Tasks are a description of the authority possessed by a person or body, while functions are instruments or parts that operationally describe the tasks held.

The approach to understanding functions stated above is an introduction to seeing and analyzing how the Regency DPRD actually functions in relation to the implementation of its supervisory function.

The explanation regarding the DPRD is clearly stated in Law Number 13 of 2019 concerning the third amendment to Law Number 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. The definition of the Regency Regional People's Representative Council in Article 364 of Law Number 13 of 2019 is that the regency/city DPRD is a regional people's representative institution whose position is as an element of regency/city regional government administration.

As an element of regional government administration, the DPRD cannot be separated from its functions, powers and duties. The functions of Regency/City DPRD based on Article 365 Paragraphs 1 and 2 of Law Number 13 of 2019 are:

1. Regency/city DPRD has the following functions:

a. Legislation

The legislative function is realized in the form of regional regulations together with the Regent.

b. Budget

The Budget function is realized in discussing and approving the Regional Revenue and Expenditure Budget together with the Regent.

c. Supervision

The supervisory function is realized in the form of supervision over the implementation of statutory regulations, Regent's Regulations, Regent's Decrees and Policies established by the Regional Government.

2. The three functions as intended in paragraph (1) are carried out within the framework of people's representation in the district/city.

The duties and authorities of the Regency DPRD based on Article 366 Paragraph 1 of Law Number 13 of 2019 are:

a. Form district/city regional regulations together with the regent/mayor;

b. Discuss and approve draft regional regulations regarding district/city regional income and expenditure budgets proposed by the regent/mayor;

c. Carry out supervision over the implementation of regional regulations and district/city regional income and expenditure budgets;

d. Proposing the appointment and dismissal of regents/mayors and/or deputy regents/deputy mayors to the Minister of Home Affairs through the governor to obtain approval for the appointment and/or dismissal;

e. Elect a deputy regent/deputy mayor in the event of a vacancy in the position of deputy regent/deputy mayor;

f. Providing opinions and considerations to district/city regional governments regarding plans for international agreements in the regions;

g. Give approval to international cooperation plans carried out by district/city regional governments;

- h. Request a report on the accountability of the regent/mayor in the administration of district/city regional government;
- i. Providing approval for cooperation plans with other regions or with third parties that burden the community and region;
- j. Strive for the implementation of regional obligations in accordance with the provisions of laws and regulations-invitation; And
- k. mcarry out other authorities and duties as regulated in statutory provisions.

Furthermore, Article 366 Paragraph 2 explains that provisions regarding procedures for implementing authority and duties as referred to in paragraph (1) are regulated in district/city DPRD regulations regarding rules and regulations.

The supervisory function is an important management function, namely to support the smooth implementation of national development programs, so that it is hoped that with the implementation of effective supervision the desired goals will be realized. The role of supervision in development implementation is to detect early various deviations that may occur. Starting from the expression above, the supervisory function as one of the roles of State administrative law deserves attention for the sake of implementing good governance.

Basically, supervision is a sub-function of control over local government. Regional governments need a supervisory function that is able to provide "danger signs" if irregularities occur. One of the functions carried out by the DPRD is the function of monitoring the implementation of the APBD. The APBD is implemented by the executive agency and other competent institutions. Supervision by the DPRD is important, not only because it is the DPRD's duty and authority to assess whether the implementation of the APBD has been carried out according to plan. It is also important as a measure of how far DPRD members can carry out the mandate given by their voters to ensure their welfare.

In essence, the APBD is the embodiment of the people's mandate to the government through the DPRD in improving community welfare and services to the community. The role of the APBD in determining the direction and policies of the Regional Government is inseparable from the APBD's ability to achieve the objectives of the Regional Government as a public service provider. Therefore, Regional Governments need to pay attention that in essence the APBD is the embodiment of the people's mandate to the executive and legislative parties to improve welfare and public services to the community within the limits of their regional autonomy. In its implementation, to prevent irregularities and fraud, strong supervision is required.

The DPRD's supervisory function is a continuous, systematic process and refers to relatively standard stages. In the context of political institutions that are more strategic and not administrative in nature. This differentiates the supervisory function carried out by the DPRD from the supervisory function carried out by other government institutions. The DPRD's supervisory function is more of a strategic political nature regarding achieving government goals and regional development in general.

Like the supervisory function in general, the DPRD's supervisory function is based on a plan that is equipped with standards to determine if a regional government activity is considered "successful", "failed" or "deviating" in the implementation of the plan. The

DPRD's supervisory function is usually carried out in two ways, namely formal and informal. The formal supervisory function is carried out through official mechanisms and channels. This function is carried out through coordination meetings or evaluation meetings. Meanwhile, informal methods are carried out through unofficial channels, for example dialogue with the community, field visits and direct interaction with the community, especially during recess periods.

METHOD

Research design is a series of procedures and methods used to analyze and collect data to determine the variables that will be the research topic. According to Silaen (2018:23) Research Design is a design regarding the entire process required in planning and implementing research.

Researchers in this thesis use qualitative research methods. Based on the focus and objectives of the research, this research is an in-depth study to obtain complete and detailed data. According to Strauss and Corbin (1990), the term qualitative research is intended as a type of research whose findings are not obtained through statistical procedures or other forms of calculation. Examples could be research about a person's life, history and behavior, as well as the role of organizations, social movements or reciprocal relationships. And according to Sugiyono (2010:6) that the qualitative method is to obtain data from certain natural places and researchers carry out data collection treatments with in-depth interviews until the data becomes saturated, and observation. This research aims to obtain an in-depth picture of the DPRD's supervisory function regarding the APBD of Parigi Moutong Regency. According to Best, the qualitative approach, as quoted by Sukardi, is a research method that attempts to describe and interpret objects according to what they are.

RESULTS AND DISCUSSION

History of Parigi Moutong Regency

The long journey to establish Parigi Moutong Regency began in 1963 by a number of youth leaders, community leaders and other elements of society. The struggle to establish Parigi Moutong Regency began with the birth of various struggle organizations in several sub-districts, including GEMPAR in Parigi Sub-district and AMUK in Moutong Sub-district. An important momentum in the struggle to establish Parigi Moutong Regency occurred on Thursday, December 23 1965 with the formation of the Foundation for the development of the East Coast region with Notarial Deed Number 33 of 1965. This foundation was a collecting institution and also funded the struggle to establish Parigi Moutong Regency. The founders of this Foundation include almost all regions on the East Coast, including Arsid Passau (Parigi), Abd. Wadjid Kunciotutu (Tinombo), Abdullah Borman (Tinombo), Abdurachman Bachsyuan (Parigi), H. Moh. Dien Kunciotutu (Tomini), Ahim Dg. Rahmatu (Tomini), Mohammad Larekeng (Parigi), Haruna Depe Hasyim Marasobu (Parigi) and Andi Palawa Tagunu (Parigi).

Research Discussion

Accountability literally in English is usually called accountability which is defined as "that which can be held accountable". Or in adjectives it is called accountable. Accountability can be interpreted as a form of obligation to account for the success or failure of the organization's implementation in achieving previously determined goals and targets, through a medium of accountability that is carried out periodically.

The DPRD's supervisory function is basically a continuous, systematic process and refers to relatively standard stages. In the context of political institutions that are more strategic and not administrative in nature. This differentiates the supervisory function carried out by the DPRD from the supervisory function carried out by other government institutions. The DPRD's supervisory function is more of a strategic political nature regarding achieving government goals and regional development in general.

The definition of the Regency Regional People's Representative Council in Article 364 of Law Number 17 of 2014 is a regional people's representative institution whose position is as an organizing element of the regency regional government. As an element of regional government administration, the DPRD will not be separated from its duties and functions.

In accordance with the description of the line of thought explained by the author in chapter II, this research uses the accountability theory of Syahrudin Rasul (2002:11), where in assessing accountability there are five dimensions of accountability, namely the dimension of legal accountability and honesty, the dimension of managerial accountability, the dimension of accountability programs, policy accountability dimensions and financial accountability dimensions.

Aspects of Legal Accountability and Honesty

Legal accountability is related to compliance with laws and other regulations required in the organization, while honesty accountability is related to avoiding abuse of position, corruption and collusion. Legal accountability guarantees the upholding of the supremacy of the law, while honesty accountability guarantees healthy organizational practices.

In accordance with the Regulation of the Chairman of the Parigi Moutong Regency DPRD Number 1 of 2019 concerning the Rules of Procedure for the Parigi Moutong Regency DPRD. There are three functions of the DPRD, namely the function of forming regional regulations, the budget function and supervision.

From the results of the researcher's research related to documents and interview results that have been presented in the legal accountability and honesty of the Parigi Moutong Regency DPRD regarding the APBD, the author can draw the conclusion that in carrying out the supervisory duties of the Parigi Moutong DPRD it is based on the legal regulations that regulate it, it's just that interests often becomes an obstacle for the DPRD in maximizing its supervisory function.

Aspects of Managerial Accountability

Managerial accountability, which can also be interpreted as performance

accountability, is the responsibility of managing an organization effectively and efficiently. Managerial implementation must be carried out with a managerial scheme that is appropriate to the needs of implementing DPRD supervision.

Parigi Moutong Regency DPRD in carrying out its functions consists of completeness which is an integral and inseparable part in accordance with what is stated in the Regulation of the Head of Parigi Moutong Regency DPRD Number 1 of 2019 concerning Rules and Regulations for Parigi Moutong Regency DPRD, the completeness of Parigi Moutong Regency DPRD is:

- a. DPRD Leader
- b. Deliberative Body.
- c. Commission
- d. Regional Regulation Establishment Agency (Bapemperda)
- e. Budget Agency
- f. Honorary Board
- g. Other equipment required and formed by the DPRD plenary meeting.

Even though the DPRD has been divided into several parts of the DPRD apparatus, in general all DPRD members continue to carry out their supervisory functions.

From the results of the researcher's interviews related to documents and interview results that have been presented in Managerial Accountability of the Parigi Moutong Regency DPRD towards the APBD, the author can draw the conclusion that in carrying out the DPRD's supervisory duties, all components of the DPRD's equipment also carry out general supervisory functions which are combined into their respective main tasks. Each DPRD is divided into several DPRD equipment in accordance with the explanation of the Parigi Moutong Regency DPRD Regulation Number 1 of 2019, however there are several obstacles in this managerial accountability where the different DPRD interests are coupled with the competence possessed by the DPRD which makes managerial accountability a problem. not maximal.

Program Accountability Aspects

Program accountability also means that organizational programs should be quality programs and support strategies in achieving the organization's vision, mission and goals. The DPRD institution must be accountable for the programs that have been created up to the implementation of the program.

In accordance with the Vision of the Regent of Parigi Moutong, namely "Continuing the Realization of a Leading Regency that is Productive, Advanced, Safe, Orderly and Competitive", of course the DPRD of Parigi Moutong Regency also supports the vision of the Regent of Parigi Moutong in creating various policy programs oriented towards the welfare of the people of Parigi Moutong Regency.

One of the activity programs which is the main task of the DPRD itself is to carry out the supervisory function in the implementation of the APBD which is in accordance with the vision of the Regent of Parigi Moutong as a responsibility of the people's representatives in meeting the needs of the community itself.

From the results of the author's research related to documents and interview results that have been presented in the Parigi Moutong Regency DPRD Program Accountability for the APBD, the author can draw the conclusion that in carrying out the DPRD's supervisory duties, they are faced with the problem of unpreparedness of DPRD members in preparing equipment for carrying out supervision, then a lack of communication. between the DPRD and TAPD of Parigi Moutong Regency which results in a lack of understanding between the two in deciding the size of an OPD which carries out the activity program function in the APBD, then the last is the competence which is considered to be less than optimal for several members of the DPRD which results in the supervisory function not being optimal.

Aspects of Policy Accountability

Policy Accountability is policy accountability that has been determined by considering future impacts. When making a policy, it must be considered what the objectives of the policy are and why the policy is being implemented.

After establishing a policy as a result of a program that has been determined by the DPRD, the DPRD's task is to ensure that the policy is implemented properly in accordance with its main objectives, such as the DPRD's policy in carrying out its supervisory function over the APBD is a policy that aims to create a budget that is in accordance with the desires and needs of society itself,

From the results of the author's research regarding documents and interview results that have been presented in the Accountability of Parigi Moutong Regency DPRD Policy towards the APBD, the author can draw the conclusion that in carrying out its supervisory duties the DPRD in carrying out its supervisory function has been accountable as reflected in the implementation of supervision in the form of monitoring activities, harmonization of the RAPBD and supervision of the preparation of the APBD in accordance with the DPRD's own supervisory function.

Aspects of Financial Accountability

This accountability is the responsibility of public institutions to use public funds (public money) economically, efficiently and effectively, without wastage and leakage of funds, as well as corruption. Financial accountability is very important because it is the main focus of society. This accountability requires the DPRD to be responsible for the use of the budget in the form of optimal organizational performance.

In creating DPRD members who are competent in their duties, it is supported by a budget in implementing the DPRD knowledge improvement program itself.

From the results of the author's research regarding documents and interview results that have been presented in the Financial Accountability of the Parigi Moutong Regency DPRD towards the APBD, the author can draw the conclusion that in terms of the use of the budget disbursed by the Parigi Moutong Regency Region in forming the competence of DPRD members as a provision in carrying out their duties and its function is less effective when compared to the competence possessed by several DPRD members currently.

CONCLUSION

Based on the results of research in the field that has been carried out by the author regarding the Accountability of the DPRD's Supervisory Function towards the APBD of Parigi Moutong Regency, using Accountability Theory from Syahrudin Rasul (2002:11), where accountability consists of five aspects, namely Legal Accountability, Program Accountability, Policy Accountability and Financial Accountability. So several conclusions can be drawn that the Parigi Moutong DPRD in carrying out its supervisory function still has several shortcomings, namely the competency of the majority of the DPRD which must be improved, the DPRD's lack of initiative regarding the preparation of benchmark documents in the implementation of supervisory activities, less than optimal communication between the DPRD and TAPD Regional Government and the interests of the DPRD are often the main focus of the DPRD, which puts aside the interests of the people as a whole.

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- Undang-Undang Nomor 13 Tahun 2019 Tentang perubahan ke tiga atas Undang-Undang Nomor 17 Tahun 2014 Tentang Majelis Permusyawaratan Rakyat, Dewan Perwakilan Rakyat, Dewan Perwakilan Daerah, dan Dewan Perwakilan Rakyat Daerah. Pengertian Dewan Perwakilan Rakyat Daerah Kabupaten
- Peraturan Pemerintah Nomor 12 Tahun 2019 tentang Pengelolaan Keuangan Daerah.

Peraturan DPRD Kabupaten Parigi Moutong Nomor 1 Tahun 2019 tentang tata tertib Dewan Perwakilan Rakyat Daerah.

Peraturan Daerah Kabupaten Parigi Moutong Nomor 8 Tahun 2021 Tentang Anggaran Pendapatan dan Belanja Daerah Tahun Anggaran 2022.