



The Position of the Report on the Accountability of Regional Heads to the Regional People's Representative Council According to Law of the Republic of Indonesia Number 23 of 2014 Concerning Regional Government

Septiana; Khalisah Hayatuddin; M. Hum

Universitas Muhammadiyah of Palembang, Indonesia

E-mail: septiana.syanthiks@gmail.com

<http://dx.doi.org/10.47814/ijssrr.v6i9.1445>

Abstract

Regional heads carry out the implementation of regional government. Regional People's Representative Councils (DPRD) means that the DPRD and Regional Heads have an equal position. In contrast, on the other hand, the DPRD is also a regional legislative institution; this has been limitedly regulated in the Law of the Republic of Indonesia number 23 of 2014 concerning Regional Government. The Regional Head submits a Statement of Accountability Report (LKPJ) to the DPRD at the end of each fiscal year and the end of the term of office. The problem in this thesis is how the Report of Accountability Information (LKPJ) of Regional Heads to the DPRD and how the position of the DPRD in the implementation of regional government according to RI Law number 23 of 2014 concerning regional government. The research method in this thesis is normative research by reviewing primary legal material in the form of laws and regulations and secondary legal material in the form of literature relevant to the research problem discussed and supported by primary data sourced from the field through interviews. The result of this study is that the Regional Head conveys the LKPJ of the head of the DPRD in the implementation of local government, both decentralization government affairs, and assistance duties (Medebewind) at the end of each fiscal year and at the end of the Regional Head's term of office, there are no juridical consequences for the rejection or non-acceptance of the Regional Head LKPJ to the DPRD. Meanwhile, the position of the DPRD, in addition to being a regional legislative institution, is also part of the Regional Government, which carries out the functions, duties and authorities of the Regional Government by applicable laws and regulations.

Keywords: Law; DPRD; Report; Government

Introduction

The relationship between the local government and the DPRD is a working relationship that is equal and partnership (Putri & Aswar, 2022). A similar position means that local government institutions

have equal parts, meaning they do not supervise each other (Asrifai, 2021). The partnership relationship means that the Regional Government and the DPRD are both partners in making regional policies to implement regional autonomy following their respective functions so that the two institutions build a mutually supportive working relationship, not as opposed to competitors with each other in carrying out their separate parts (M. H. Putra, 2020). The administration of government affairs is divided based on externality, accountability, and efficiency criteria by considering the harmony of relations between government structures (D. A. Putra, 2022).

In government affairs, local governments have relationships with the central government and other local governments (Aini et al., 2018). These relationships include authority relations, finance, public services, natural resource utilization, and other resources. Money, governmental services, natural resource exploitation, and more handling honestly and cooperatively (Kewo & Mamuaya, 2019). Due to power, money, public services, and resource use interdependencies, administrative-territorial connections form among government structures (Suripatty, 2021). The administration of government affairs is divided based on externality, accountability, and efficiency criteria by considering the harmony of relations between government structures (Asrifai, 2021). The requirements of externality is an approach in the division of government affairs by considering the impact/effect caused in the administration of government affairs. If the impact caused is local, then the government affairs become the authority of the district/city; if the region becomes the province's authority, the nation becomes the government's authority (Utama et al., 2021). Furthermore, the accountability criterion is an approach in the division of government affairs, considering that the level of government that handles a part of affairs is more direct/close to the impact/effect of the matters dealt with. Thus, accountability for implementing the government affairs section to the community will be more guaranteed (M. H. Putra, 2020).

The Regional Head, in carrying out local government affairs, in addition to having obligations as referred to in Article 67 of Law of the Republic of Indonesia Number 23 of 2014, is required to take into account the availability of resources (personnel, funds, and equipment) to obtain determination, certainty, and speed of results that must be achieved in implementing the affairs section. Article 69, paragraphs (1) and (2) of Law Act Republik Indonesia Number 23 of 2014 specifies that data on the performance of the data on how Local Government departments work is part of the data on how Regional Government (Sedubun, 2020). The report on the implementation of Local Government contains a series of performances of the implementation of Regional Government and the implementation of Assistance Tasks. The Governor reports on Provincial Regional Government implementation to the President annually through the Minister. The Regent/Mayor sends a report on Regency/City Government implementation to the Minister once a year through the Governor, who represents the central government. No later than three months following the end of the fiscal year, the local government must provide a report detailing the year's worth of implementation. The Central Government evaluates and advises the Regional Government based on its performance report. Based on the results of the evaluation as referred to. The Minister can coordinate regional capacity development, while the Central Government's guidance can be in the form of awards and sanctions. (Article 70 of Law of the Republic of Indonesia Number 23 of 2014) (Nur, 2020).

The accountability report contains the results of the Government area's implementation of Government Affairs. As stipulated in Article 69 paragraph (1) of Law of the Republic of Indonesia Number 23 of 2014, the regional head submits a report of account information to the DPRD carried out (1) time in (1) year no later than 3 (three) months after the fiscal year ends. The DPRD discusses the accountability information report to the DPRD for recommendations on improving the implementation of the Regional Government.

Methods

This normative legal research examines secondary data—laws, legislation, and their application. The subject of study is the report's position on the Regional Head's accountability to the Regional People's Representative Council and the Council's role in implementing Regional Government under the Law of the Republic of Indonesia Number 23 of 2014. The collected data is analyzed qualitatively by decomposing it into sentence descriptions arranged in detail and systematically to make it easier to give meaning to the data and facilitate concluding.

Result and Conclusion

The position of the report on the accountability of the Regional Head to the Regional People's Representative Council according to Law of the Republic of Indonesia Number 23 of 2014 concerning the Regional Government

Based on Law of the Republic of Indonesia Number 23 of 2014, as amended several times, most recently by Law of the Republic of Indonesia Number 9 of 2015 concerning the Second Amendment to Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government, that in the Unitary State of the Republic of Indonesia, the DPRD has a dual position, namely as a Regional Legislative and Executive institution as stipulated in article 11 of Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government. Thus, the DPRD and Regional Heads are equal partners in implementing Regional Government which has different functions. The DPRD has the function of Regional Regulation Formation, Budget function, and Supervision function. Meanwhile, the Regional Head implements Regional Regulations and Regional policies in regulating and managing Government affairs under the region's authority. Regional Apparatus assist DPRD and Regional Heads in organizing Regional Government.

To determine whether the specified goals are achieved, it is necessary to make a standard regarding the desired level of achievement, meaning that a benchmark is needed to determine whether the activities carried out have achieved the set goals. The benchmark form in question is in the form of a Report on the Statement of Accountability (LKPJ) of the Regional Head, and this has been expressly regulated in Article 27 paragraph (2) of Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government which reads "In addition to having obligations as referred to in paragraph (1), the Regional Head has a responsibility also to provide reports on the implementation of local government to the government and provide a Report on Accountability Information (LKPJ) to the Board Regional People's Representatives (DPRD) and inform reports on the implementation of local government to the community.

As stated above, LKPJ is a report submitted by the Regional Government to the Regional People's Representative Council, which contains the results of the implementation of government affairs concerning performance accountability carried out by the Regional Government for 1 (one) fiscal year. The definition of LKPJ is contained in the general provisions of Article 1 Point 2 of Government Regulation Number 13 of 2019 concerning the Report and Evaluation of Local Government Implementation.

An essential thing in preparing LKPJ is to refer to the implementation of programs and activities stipulated in the annual planning and budget documents. The Regional Head submits the LKPJ to the DPRD in a plenary meeting held 1 (one) time in 1 (one) year no later than 3 (three) months after the fiscal year ends. The discussion of the LKPJ is submitted to the commission, and it is the commission that is assigned to conduct intensive meetings of the LKPJ with its partners/regional apparatus organizations (OPD) no later than 30 (thirty) days from the receipt of the LKPJ. The result of the discussion will be a

recommendation. Before being summarized in a DPRD decision letter in the form of DPRD recommendations on LKPD Regional Heads, each commission will submit the discussion results in a joint meeting. This forum will have many inputs to perfect the DPRD recommendations. Furthermore, the results of the joint session of the commission will be submitted at the plenary meeting forum of the DPRD for approval from the Council.

Furthermore, in addition to LKPD, there are also Local Government Financial Statements (LKPD). LKPD is prepared and presented by the heads of SKPKD and PPKD as reporting entities to be submitted by regional leaders to fulfil the accountability of the implementation of the APBD. The LKPD contains at least budget realization writes, reports on changes in excess budget balances, balance sheets, operational reports, cash flow statements, reports on changes in equity, and notes to financial statements. The legal basis of the LKPD in question is the Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government and Government Regulation Number 12 of 2019 concerning Regional Financial Management Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management.

The position of the Regional People's Representative Council in the implementation of regional government according to Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government

Following the division of regions in Indonesia that there are Provincial Areas and Regency / City Areas; then, in Law of the Republic of Indonesia Number 23 of 2014 jo Law of the Republic of Indonesia Number 9 of 2015, the function of the Provincial DPRD is regulated in Article 94 of Law of the Republic of Indonesia Number 23 of 2014 jo Law of the Republic of Indonesia Number 9 of 2015, while the Regency / City DPRD is regulated in Article 149 of Law of the Republic of Indonesia Number 23 of 2014 jo Law of the Republic of Indonesia Number 9 of 2015.

The functions of the DPRD include Regional Regulation Formation, Budget, and Supervision functions. Regional Regulation Formation is operated by discussing with the Regional Head and approving or disapproving the draft regional regulation, proposing a draft Regional Regulation, and compiling a program for forming Regional Regulations with the Regional Head. Meanwhile, the budget function is manifested in discussions to mutually approve the draft Regional Regulation on Regional Revenue and Expenditure Budget (APBD) submitted by the Regional Head. Meanwhile, the supervisory function is manifested in the form of supervision of the implementation of Regional Regulations and Regional Head Regulations, other laws and regulations related to the performance of the Regional Government, and the implementation of follow-up on the results of financial statement audits by the Audit Board (BPK).

Based on Law of the Republic of Indonesia Number 23 of 2014 jo Law of the Republic of Indonesia Number 9 of 2015 that in carrying out its functions, the DPRD is assisted by the DPRD Secretariat, with the task of facilitating the administration, meetings, and coordination of Experts in helping the parts of the DPRD through DPRD equipment. Therefore, the Secretary of the DPRD is administratively responsible to the Regent and functionally responsible to the leadership of the DPRD. In addition to Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government as amended by Law of the Republic of Indonesia Number 9 of 2015 concerning the second amendment of Law of the Republic of Indonesia Number 23 of 2014, the provisions regarding the DPRD are also regulated by other laws and regulations, namely Law of the Republic of Indonesia Number 17 of 2014 concerning MPR, DPR, DPD, and DPRD, as amended several times last amended by Law of the Republic of Indonesia Number 2 of 2018 concerning the second amendment to the Law of the Republic of Indonesia Number 17 of 2014 which is often referred to as the MD3 Law, which in substance there is no difference between the two laws, in other words, the two laws are complementary and strengthening.

Following the formulation of Article 20 paragraph (1) of Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government, the principle of efficiency and effectiveness has not been explained. In the opinion of Prajudi Atmosudirdja S, the focus on efficiency is a target that must be pursued as optimally as possible with cost savings with the achievement of high productivity. At the same time, effectiveness is an activity that must hit goals or objectives set or planned. The principle of decentralization in local government administration after reform is a significant issue in creating efficient, effective, and responsible local government within the framework of democracy based on fair legal values.

Responsible local government shows a changing community order, creating welfare needs in prosperity and justice involving the community, so the concept of good governance is developed. Good governance today is the principles or principles of governance, including in the administration of regional government, because the provincial government is a subordinate of government that is dependent, not independent. The Regional Head is the Head of Government in realizing the regional development work plan funded by the Regional Revenue and Expenditure Budget (APBD). The Regional Revenue and Expenditure Budget is prepared based on mandatory and elective Local Government affairs implemented based on Regional Regulations approved by the DPRD as people's representatives following people's sovereignty and ratified by the Regional Head in the implementation of regional regulations in the form of Regional Head Regulations and Regional Head Decrees.

Conclusion

The position of the Report of Accountability Information (LKPI) of regional heads to the Regional People's Representative Council according to Law of the Republic of Indonesia Number 23 of 2014 concerning the Regional Government is a form of responsibility in realizing the implementation program of Regional Government, both the implementation of Decentralization affairs and assistance tasks (Medebewind). LKPI consists of two types, namely LKPI, which is submitted in each fiscal year, and LKPI at the end of the term of office of the Regional Head. There are no legal consequences if the LKPI of the Regional Head is rejected or not accepted by the DPRD.

The position of the Regional People's Representative Council (DPRD) in the implementation of Regional Government according to Law of the Republic of Indonesia Number 23 of 2014 Regional Government is in addition to being a Regional Legislative institution as well as part of the Regional Government that carries out the functions, duties, and authorities of Regional Government following applicable laws and regulations. Meanwhile, the Regional Head's role in the regional government administration is to carry out government affairs following the authority regulated in laws and regulations, both decentralization, deconcentration, and assistance duties.

References

- Aini, Q., Winarjo, W., & Masduki, M. (2018). Learn about Probolinggo Municipal Government Partnership Pattern with Corporate CSR in order to Realize Probolinggo City Environmentally Friendly. *Journal of Local Government Issues*, 1(1). <https://doi.org/10.22219/logos.vol1.no1.37-45>.
- Asrifai, A. (2021). Governability in Central Sulawesi: An Assessment of Government Capacity to Support Minorities of the Regional Representative of Central Sulawesi Province. *Publik (Jurnal Ilmu Administrasi)*, 10(1). <https://doi.org/10.31314/pjia.10.1.64-77.2021>.

- Kewo, C. L., & Mamuaya, N. C. (2019). Improving Quality Of Financial Reporting Through Good Government Governance And Effectiveness Of Internal Audit. *International Journal of Economics and Financial Issues*, 9(6). <https://doi.org/10.32479/ijefi.8734>.
- Nur, I. T. (2020). MEMANTAPKAN LANDASAN HUKUM FORMIL SEBAGAI ALAT SINGKRONISASI DAN HARMONISASI PERATURAN PERUNDANG - UNDANGAN. *Yuriska : Jurnal Ilmiah Hukum*, 10(2). <https://doi.org/10.24903/yrs.v10i2.355>.
- Putra, D. A. (2022). Juridical Overview of the Position of the Regional Representative Council (DPD) of the Republic of Indonesia in the Legislation System in Indonesia. *NEGREI: Academic Journal of Law and Governance*, 2(1). <https://doi.org/10.29240/negrei.v2i1.4607>.
- Putra, M. H. (2020). FUNCTIONS AND ROLES OF THE REGIONAL REPRESENTATIVE COUNCILS (DPD) OF THE REPUBLIC OF INDONESIA IN STRENGTHENING REGIONAL AUTONOMY IN THE BICAMERAL GOVERNMENT SYSTEM. *International Journal of Social Science and Public Policy*. <https://doi.org/10.33642/ijsspp.v2n10p1>.
- Putri, M., & Aswar, K. (2022). Local Government Financial Performance: The Role of Political Monitoring. *Journal of Economics and Behavioral Studies*, 14(3(J)). [https://doi.org/10.22610/jebs.v14i3\(j\).3307](https://doi.org/10.22610/jebs.v14i3(j).3307).
- Sedubun, V. J. (2020). Philosophical Establishment Of Regional Regulations Based On Regional Characteristics. *Pattimura Law Journal*, 5(1). <https://doi.org/10.47268/palau.v5i1.476>.
- Suripatty, P. I. (2021). Analysing Factors Affecting the Nabire Regent's Accountability Report (LKPJ) Nabire Regency. *Advances in Social Sciences Research Journal*, 8(8). <https://doi.org/10.14738/assrj.88.10648>.
- Utama, M. Y. P., Faisal, Husni, Sjafei, M. S., & Pramono, R. (2021). Democratic Concept Of Legislationfor The Establishment Of Regional Regulations (Case Study Of The Establishment Of Qanun Aceh). *Journal of Legal, Ethical and Regulatory Issues*, 24(Special Issue 1).

Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).