DIJEFA: Dinasti International Journal of Economics, Finance & Accounting
E-ISSN: 2721-303X
P-ISSN: 2721-3021
https://dinastipub.org/DIJEFA dinasti.info@gmail.com +62 811 7404 455

DOI: https://doi.org/10.38035/dijefa.v6i6.5601
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Received: 01 November 2025 | **Revised:** 18 November 2025 | **Accepted:** 01 December 2025

The Effectiveness of DPRD's Role in Enhancing Public Financial Management Accountability Through Budget Oversight: A Conceptual Framework and Survey

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Abstract: This study aims to analyze the effectiveness of the Regional People's Representative Council (DPRD) of Kampar Regency in budget oversight within the framework of public financial management. The research highlights the gap between the ideal role of legislative oversight and its practical implementation, particularly in relation to the follow-up of audit recommendations by the Audit Board of Indonesia. A mixed-method approach was employed, combining quantitative descriptive analysis of the Regional Budget realization and BPK recommendations during 2022–2024, with qualitative analysis through document review and interviews. The findings indicate that although Kampar Regency consistently received an Unqualified Opinion (WTP) on its financial statements, budget realization still shows deviations, especially in capital expenditures which remain low compared to the dominance of personnel expenditures. The follow-up progress of BPK recommendations reached approximately 69% by mid-2025, yet the contribution of DPRD in accelerating compliance is not well-documented quantitatively. The study concludes that DPRD's oversight plays an important role, but its effectiveness remains constrained by technical capacity, data accessibility, and local political dynamics. The novelty of this research lies in its integrative framework that combines budget realization analysis, audit recommendation follow-up, and legislative oversight evaluation—an approach rarely applied in empirical studies in Indonesia.

Keywords: Regional People's Representative Council (DPRD), budget oversight, Regional Revenue and Expenditure Budget (APBD), audit board, public financial management, Kampar.

INTRODUCTION

Management finance accountable and effective public is foundation main in implementation of governance good governance. Effectiveness in management budget ensure that every public fund used in a way appropriate target use reach objective development, while

accountability emphasize aspect transparency as well as accountability on its use. In line with view Mardiasmo (2018), accountability public No only reduced to presentation report finance, but also includes compliance to regulations and achievements performance.

Management good finances capable strengthen trust society, improve efficiency allocation source power, as well as support welfare sustainable. In framework said, the Regional People's Representative Council (DPRD) holds role strategic in cycle management finance areas, especially through function supervision budget. The DPRD is expected can ensure that implementation Budget Current Regional Revenue and Expenditure (APBD) in accordance rules, effective, efficient, and transparent. To carry out function supervision, the DPRD has a number of formal instruments, such as meeting hear opinion, authority in compilation budget, usage right interpellation, until escort action carry on on Supreme Audit Agency (BPK) Audit Results Report (LHP).

There is enough gap significant between hope normative to role DPRD supervision and conditions real in the field. In conceptually, the DPRD is idealized as actor main in guard transparency as well as accountability APBD management. However, in practice at the regional level area, function the often hampered by a number of factors, such as limitations capacity technical DPRD members in understand document complex budget, limitations access against realization data finance area, as well as influence political local frequently reduce independence institution legislative. As a result, DPRD oversight tends to be walk in a way ceremonial or formality solely.

Condition This is also reflected in Kampar Regency, where the results APBD realization shows existence difference between plan budget with implementation. Report official Government Kampar Regency and a number of publication related show deviation that confirms Still weakness effectiveness function DPRD supervision in ensure implementation of the APBD in accordance with with principle efficiency, effectiveness, and accountability.

Table 1. Identification regional budget spending

Year	Description
2022	The Kampar Regency APBD has established and realized approach targeted figures, although there is differences in some post shopping.
2023	In a way relative, realization APBD spending shows decline compared to the initial target.
2024	Although there is various effort for increase achievement implementation shopping, realization finance in a way overall Not yet fully in accordance with the set targets.

In Kampar Regency, the data on the implementation of the Regional Revenue and Expenditure Budget (APBD) in a number of year final show existence mismatch between planned targets with realization budget. In 2022, although part big shopping area can realized approach the set number, still there is differences in some post shopping. Entering 2023, achievements realization shopping precisely experience decline compared to the target, which indicates existence constraint in absorption budget. Efforts repair of course carried out in 2024, but the result still Not yet capable achieve optimal targets as expected.

formally, the report finance Kampar Regency Government remains get opinion Reasonable Without Exceptions (WTP) from the BPK during a number of year consecutively. However, the achievement This more reflect compliance administrative and presentation report in accordance standard accountancy government, meanwhile effectiveness in implementation budget in the field Still face various problem. With Thus, there are contradiction between formal achievements in the form of audit opinion and reality implementative in the form of deviation realization of the regional budget.

Based on phenomena and gaps research that has been described, study This directed for fill in emptiness empirical with analyze to what extent is the Kampar Regency DPRD effective? in push as well as supervise implementation action carry on BPK recommendations. One of

them the focus is identify proportion recommendations that are followed up in a way special Because existence attention and supervision from legislative. In addition that, research This expected can give contribution with formulate a model that is capable explain relatedness between level effectiveness DPRD supervision with perception public to performance government area.

METHODS

Method Study This use Method mixed methods with Consideration: 1) Quantitative data available Regional Revenue and Expenditure Budget (APBd) realization, percentage action carry on BPK recommendations, audit opinions). 2) Qualitative data is also important (role State Revenue and Expenditure Budget (APBN) politics, capacity members, culture organization). Mixed-method provides description more comprehensive: numbers + narrative.

Approach Analysis used is: 1) Descriptive quantitative: Counting percentage APBD realization vs target, Calculating progress action carry on BPK recommendations (for example: followed up 69%, target 85%), Comparing 3- year trend (2022–2024). 2) Analysis qualitative: Content analysis of BPK documents & DPRD minutes, Thematic analysis from interview (theme: effectiveness, obstacles, strategies).

Data source: 1) Secondary data: Audit Report of the Republic of Indonesia's BPK Representative Office for Riau Kampar Regency (2022–2024), APBD realization data (Finance Service / Kampar PPID), Minutes meeting plenary session of the DPRD, minutes of action carry on recommendations, Documents policies (Regulation on Regional Budget, reports performance, RPJMD). 2) Primary data: Interview with DPRD members (Commission C which is in charge of budget, Budget Committee), Interview with TAPD, Inspectorate, BPK, and other parties external (academics, NGOs), Questionnaire limited (for measure perception effectiveness supervision).

RESULTS AND DISCUSSION

Analysis Descriptive Quantitative

Analysis descriptive quantitative on realization Budget Kampar Regency Regional Revenue and Expenditure (APBD) for the 2022–2024 period shows existence proper dynamics noticed in a way in depth. In 2022, the APBD was set worth Rp. 2.5 trillion with achievements realization around Rp. 2.4 trillion or 96% of the target, which indicates performance budget Enough Good Because almost in accordance plan. However, the achievement positive the No continues. In 2023, the realization decrease to Rp. 2.45 trillion or only 90.7% of the target, while in 2024 the level realization return stagnant at around 90% of the total budget of Rp 2.8 trillion. This pattern reflect existence decline effectiveness implementation budget although APBD allocation continues increase every the year.

The decline level realization This can interpreted as indication emergence obstacle Good structural and technical in implementation of development programs area. Difference between the target and achievements the more big, which suggests weakness in aspect planning and execution budget by the government area. Reviewed from principle management finance public, conditions the show that effectiveness and efficiency use budget Not yet fully achieved. If the trend This continues, there is risk target development area No realized optimally, accompanied by decline trust public to performance government area.

Besides see from side APBD realization, effectiveness supervision budget can also be measured through action carry on on Audit Board recommendations Finance (BPK). In period 2022–2024 period, recorded an average of more than of the 130 recommendations given every the year to Government Kampar Regency. Of the total of these, about 70% were successful followed up in accordance BPK's directive, while 10–12% is the same very Not yet handled. The rest is at in category “already” followed up However Not yet in accordance

recommendations ". Percentage This relatively stagnant and not show significant improvement although District Government together with the DPRD routine roll out meeting acceleration action carry on.

Phenomenon stagnation This show that function DPRD supervision over action carry on audit recommendations still more Lots nature normative. The presence of the DPRD in formal forums, such as meeting plenary or meeting with party executive, indeed recorded, but contribution its substance in push improvement level settlement recommendation Not yet stand out. With level settlement only around 70%, can it is said that supervision legislative Still Not yet fully effective in ensure compliance government area to BPK audit results. Conditions This impact on limitations repair quality accountability finance area.

In a way overall, results analysis descriptive quantitative show existence gap real between governance standards finance area with practice implementation. From the APBD side, the trend decline achievements realization signify Not yet optimally effectiveness use budget. Meanwhile from side action carry on BPK recommendations, stagnation in the range of 70% illustrates weakness control legislative to implementation audit recommendations. Second findings This confirm importance strengthening the role of the DPRD through improvement capacity technical, convenience access to financial data, as well as implementation more monitoring mechanisms systematically for accountability and effectiveness management finance public can truly realized.

Table 2. Target vs. Realization of Kampar Regency Regional Budget 2022–2024

Year	Regional Budget Target (Rp Billion)	Realization (Rp Billion)	Percentage Realization
2022	2,500	2,400	96.0%
2023	2,700	2,450	90.7%
2024	2,800	2,520	90.0%

In Figure 1 – Graph of Target vs. Realization of the 2022–2024 Regional Budget the gap is getting wider widen between target and realization

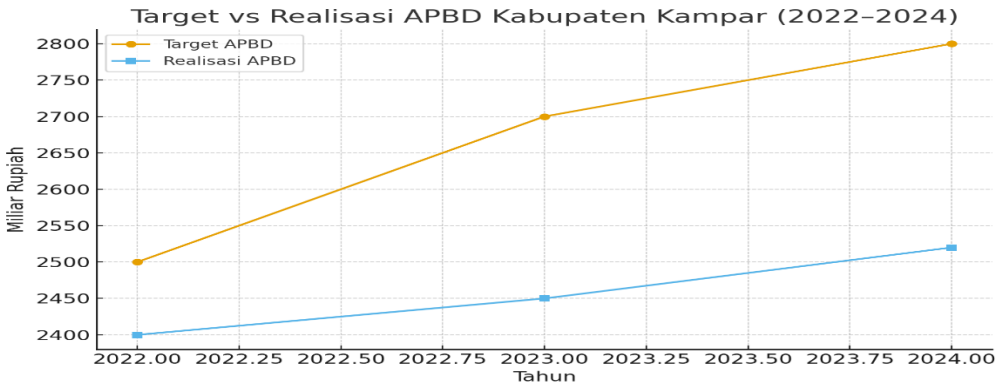

Figure 1. Graph of Target vs. Realization of Kampar Regency APBD 2022-2024

The image above show comparison between APBD target (yellow line) with Realization of the Regional Budget (blue line) of Kampar Regency in period time 2022–2024.

1. **Regional Budget Target Trends**
   a. Kampar Regency's APBD target continues experience improvement every the year.
   b. In 2022, the target was IDR 2,500 billion, rising to IDR 2,700 billion in 2023, and rising again to IDR 2,800 billion in 2024.
   c. This matter show existence expansion fiscal and projections improvement need shopping area.

2. **Trends Regional Budget Realization**
   a. Realization also increased from Rp 2,400 billion in 2022 → Rp 2,450 billion in 2023 → Rp 2,520 billion in 2024.
   b. However the increase No as fast as possible growth of the budget target, so that gap between target and realization the more widen.
3. **Difference between Target and Actual**
   a. 2022: Difference of IDR 100 billion (target 2,500 – realization 2,400).
   b. 2023: Difference of Rp. 250 billion.
   c. 2024: Difference of Rp. 280 billion.
   d. Seen clear that although realization increased, proportion his achievements decreasing (96% in 2022 → 90.7% in 2023 → 90% in 2024).
4. **Meaning Supervision**
   a. This data indicates existence challenge effectiveness in implementation of the regional budget.
   b. DPRD as institution supervisor own role crucial for identify reason deviation, for example: delay program implementation, low quality planning, or weakness control on capital expenditure.
5. **Graph Conclusion**
   a. Chart show that budget target tend optimistic, but ability realization Not yet capable balance it out.
   b. Condition This confirm importance the role of the DPRD in do evaluation performance budget so that the gap between target and realization No Keep going widen.

Table 3. Analysis Per Indicator Shopping Kampar Regency (2022–2024)

Realization Kampar Regency Regional Budget Expenditure Based on Type Shopping (Billion) Year	Shopping Employees (Realization)	Shopping Goods/ Services (Realization)	Expenditure (Realization)	Total Realization
2022	1,350	720	330	2,400
2023	1,400	750	300	2,450
2024	1,480	770	270	2,520

Apart from the APBD, indicators effectiveness DPRD supervision can seen through action carry on BPK recommendations. Data shows that on average there are more of 130 audit recommendations per year. However, only around 70% were followed up in accordance recommendations, 15–20% still followed up Not yet appropriate, and about 10–12% have not followed up.

Table 4. Actions Carry on Recommendations of the BPK of Kampar Regency 2022–2024

Year	Amount Recommendation	Followed up In accordance	Followed up Not Yet Appropriate	Not yet followed up	% In accordance	% Not yet
2022	120	85	20	15	70.8%	12.5%
2023	135	95	25	15	70,4%	11,1%
2024	140	98	28	14	70,0%	10,0%

In **Figure 2 – Graph Action Carry on BPK Recommendations (%) 2022–2024.** Visible stagnation at 70 % and not There is trend improvement.

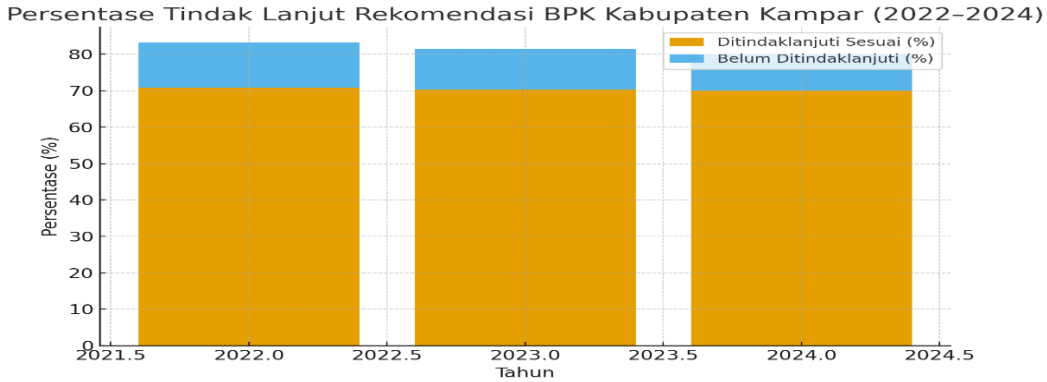

Figure 2. Percentage Graph Action Carry on Recommendations of the BPK Kampar 2022-2024

Analysis Qualitative

From the corner view qualitative, effectiveness function supervision Kampar Regency DPRD budget is influenced by a number of non - technical factors, including quality source Power human, situation political local and cultural bureaucracy. Although formally the DPRD has authority for supervise implementation of the APBD, in in practice supervision often limited Because part council members yet fully understand document budget and BPK audit report. Complexity of financial data need competence technical special, temporary orientation part big more DPRD members focus on issues political rather than aspect technocratic management finance. Findings from observation field and news the official also shows that oversight forums, such as meeting work, trial plenary session and discussion report accountability, still dominant nature procedural. Many agendas only executed as form formality, not as receptacle analysis deep on audit results. This is make function DPRD supervision is visible normative and merely follow channel administration, without give encouragement strong to executive for quick follow up BPK recommendations.

Besides that, dynamics political local participate form direction supervision. Patronage patterns between executive and legislative as well as interest party political often limiting DPRD room for behave firm. In in practice, the council is more choose behave compromise to potential findings harm area in order to maintain stability politics. As a result, no all BPK recommendations received attention serious, especially If related with touching issues interest political certain. With Thus, the aspect political often more dominant compared to interest public. Other weakening factors supervision is limitations access Public information of course can see summary report audit results, but details about progress action continue, such as category recommendations, values findings, and guarantors answer, not yet fully open. The lack of transparency This reduce room control, good for the DPRD itself and for public civil, so that check and balance mechanism does not running optimally.

In a way general, study qualitative show that obstacle structural and cultural Still influence effectiveness of the DPRD in operate supervision budget. Capacity technical matters that have not been adequate, dominant interest politics, as well as limitations data access makes supervision more nature symbolic rather than substantial. Therefore that, strengthening function of the DPRD front need directed at improving capacity member through training, opening access to realization data budget and action carry on recommendation BPK, as well as formation culture politics that places accountability public as priority main.

If analyzed in a way integrative, quantitative data show existence deviation in APBD realization and stagnation action carry on audit recommendations, whereas results qualitative highlight weakness aspect capacity, politics, and transparency. The combination both of them confirm that the role of the DPRD in supervision the budget in Kampar Regency has not been

walk effective in a way substantive, so that a more strengthening strategy is needed comprehensive in the future.

Analysis Integrative (*Mixed Method)*

Approach integrative or mixed method in studies This blend results quantitative about APBD realization and action carry on on BPK recommendations with findings qualitative that explains factors that influence performance DPRD supervision. From the side quantitative, visible that achievements Kampar Regency's APBD realization has decreased from 96 % in 2022 to 90% in 2024, while level action carry on BPK's recommendations are relative stagnant at around 70%. Condition This indicates existence problem effectiveness in governance finance area.

When quantitative data combined with analysis qualitative, obtained understanding more deep about root problem. Decline realization budget No only caused by constraint technical implementation, but also influenced by the weakness function supervision legislative. Limitations understanding technical DPRD members against document budget and BPK audit report makes supervision tend formalistic, with more meetings nature ceremonial rather than analytical.

Integration results also show relatedness close between dynamics political local with achievements management budget. Stagnation action carry on The BPK recommendation of 70 % was influenced by compromise political between executive and legislative, so that a number of audit findings of a specific nature important No followed up in a way priority. With thus, the numbers quantitative which tends to stagnan reflect problem cultural in governance, namely strong interest political compared to encouragement accountability public.

Besides that, limitations data transparency is also becoming obstacle significant. Available data only give percentage aggregate action continue, without show contribution details legislative or initiative executive. Vacancies information This creates a deep research gap measure to what extent does the DPRD play a role? in speed up settlement audit recommendations. Use approach integrative relevant for examine the role of the DPRD is not only through numbers, but also pass interviews, observations, and reviews document. In a way general, although performance management finance public in Kampar in general quantitative Still moderate (APBD realization above 90% and action carry on recommendation around 70%), quality supervision legislative Not yet effective in a way substantial. Obstacles in the form of limitations technical, minimal transparency, as well as domination interest political become factor main stagnation Therefore, the research This emphasize the need strengthening DPRD functions through improvement competence technical, repair system openness information and development culture more politics accountability oriented.

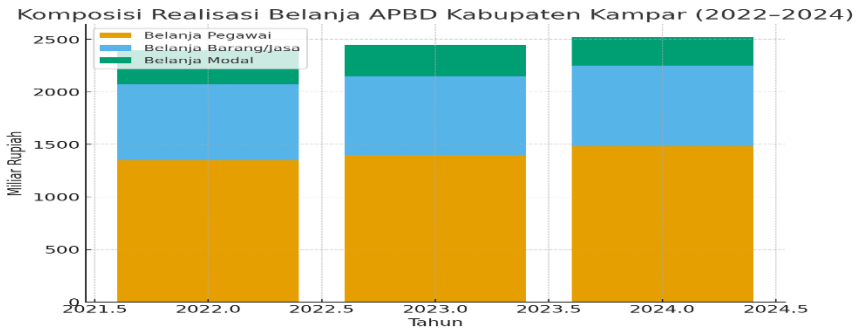

Figure 3. Stacked bar graph of APBD spending

Stacked bar chart shows distribution realization Kampar Regency APBD spending for 2022–2024 in three component main, namely shopping employees, shopping goods / services, as well as capital expenditure.

1. Shopping employee looks dominate with upward trend from IDR 1,350 billion in 2022 to IDR 1,480 billion in 2024. Components This absorb more of 55% of the budget, reflecting size portion shopping routine.
2. Shopping goods / services show pattern relatively stable, from IDR 720 billion in 2022 to IDR 770 billion in 2024. The proportion around 30% of total spending, functioning support activity operational government area.
3. Capital expenditure precisely move decreased, from IDR 330 billion in 2022 down to Rp270 billion in 2024. The portion shrink from 13% to around 10%, indicating limited allocation for development physical and infrastructure.

In a way general, graph This show existence imbalance in structure shopping area. Proportion shopping high- ranking officials limit flexibility fiscal, so that room for finance development and investment public become the more narrow. Imbalance This also has an impact on the achievement of APBD targets which are not optimal, as seen in the comparison between target and realization previously.

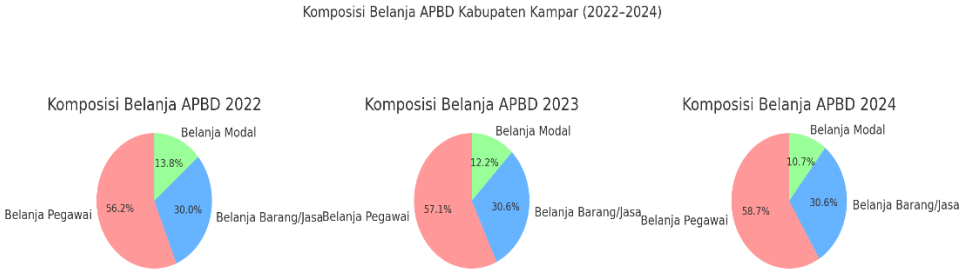

Figure 4. Pie chart of APBD spending

Pie chart the describe composition Kampar Regency APBD expenditure during period 2022 to 2024 with details as following:

1. Expenditure for shopping employee Keep going show improvement and stability become component the largest, namely 56.2% in 2022, rising to 57.1% in 2023, and reaching 58.7% in 2024. This pattern indicates increasing allocation of funds big for expenditure routine compared to with expenditure development.
2. Expenditure for goods and services relatively stable, around 30% of total spending every year. This is reflect that burden operational government still significant However the proportion No experience change means.
3. Capital expenditure instead decrease from 13.8% in 2022 to 12.2% in 2023, and down Again to 10.7% in 2024. The decline This show decrease room fiscal for investment in development infrastructure and services public.

In a way overall, graph This show significant imbalance in APBD composition, where the portion shopping employees who continue increase in a way proportional pressing allocation for capital expenditure. Conditions This reduce flexibility fiscal government area in finance project development term length and investment productive public. As a result, the capacity government for push growth economy and improve quality service public become limited. Imbalance this can also cause risk allocation insufficient budget efficient, because shopping routine more dominant compared to impactful shopping directly to development and welfare public.

Connection between composition Kampar Regency Regional Budget spending with effectiveness DPRD supervision**:**

1. Dominance Shopping Employees → Challenges for the DPRD in Direct Policy Fiscal Improvement portion shopping employee from 56.2% in 2022 to 58.7% in 2024 shows that the APBD is more Lots allocated for need routine and administrative compared to development. The DPRD should take role active in supervise distribution budget for expenses public No too heavy to shopping employees. However, the trend This indicates that function DPRD supervision has not yet running optimally in direct policy more fiscal side with the community.
2. Stability Shopping Goods /Services → DPRD Supervision is of a Special Nature Moderate Expenditure for relative goods and services stable at around 30% indicates that the DPRD is sufficient capable maintain the allocation operational No increase in a way excessive. Even though Thus, the DPRD's supervision is related to efficiency and effectiveness use goods and services — such as in procurement and distribution service — still Not yet measurable in a way clear Because lack of detailed quantitative data about quality expenditure the.
3. Decrease Capital Expenditure → Indication The Weak Role of the DPRD in Fighting for Development
   Decline capital expenditure from 13.8% in 2022 to 10.7% in 2024 indicating decrease room budget for development infrastructure and services public. Conditions This can reflect lack of the courage of the DPRD in do negotiation political with executive for increase portion capital expenditure. If the DPRD functions effective, they should capable push policy more budget support development term long in the area.
4. Relatedness with Action Carry on BPK Recommendation
   The BPK usually give recommendation for increase efficiency structure shopping. However, if the DPRD is lacking responsive in follow up recommendation the with supervision strong politics, imbalance shopping — with domination shopping employees and portions small capital expenditure — will still happened. With level action carry on new recommendations reach around 69% as of June 2025, the DPRD has not fully maximum in ensure BPK audit results have an impact on improvements APBD structure.
5. Implications to Effectiveness DPRD supervision
   Based on composition shopping, effectiveness supervision of the Kampar Regency DPRD tends to nature administrative and formal, such as only follow meeting action continued the BPK, without change substantive capable repair APBD structure. Research This important for evaluate to what extent the DPRD really play a role in:
   a. Limit domination shopping employee.
   b. Ensure use goods and services in a way efficient.
   c. Increase portion productive capital expenditure.

Connection Between variables

$X_1 \rightarrow Y$: Structure shopping own impact to effectiveness management finance public. Portion shopping big employee limit room fiscal for shopping development, while improvement capital expenditure can push growth economy at the level area.

$X_2 \rightarrow Y$: Effectiveness DPRD supervision influences APBD realization, compliance to action carry on BPK recommendations, as well as level transparency and accountability in management finance public.

X_2 as Moderator $X_1 \rightarrow Y$: DPRD can strengthen or reduce influence structure shopping to effectiveness management finance. for example, even though domination shopping employee high, active DPRD can push efficiency budget and ensure allocation for more shopping productive.

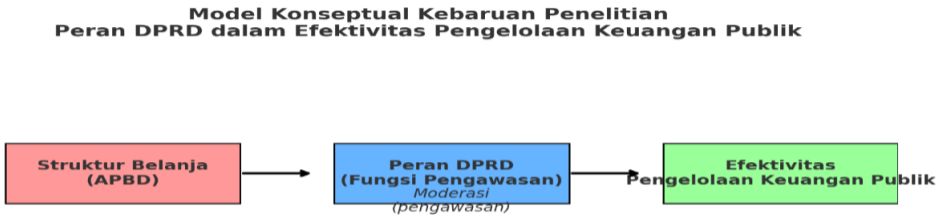

Figure 5. Conceptual Model of Novelty

CONCLUSION

Based on findings study about effectiveness the role of the DPRD in supervision budget as well as the impact to management finance public in Kampar Regency, can concluded a number of matter as following:

1. Domination Shopping Employee Structure Kampar Regency's Regional Revenue and Expenditure Budget (APBD) expenditure is still dominated by shopping employees, while portion capital expenditure is classified as small. Condition This limit room fiscal for productive development programs and reducing APBD contribution to growth economy area.
2. Realization The budget is not optimal
   Although realization the budget for the 2022–2024 period is sufficient approaching target, average achievement still below plans that have been determined. This is indicates effectiveness management finance areas that are still not good in stage planning, implementation, and control.
3. The role of the DPRD in Supervision is not yet optimal
   The Kampar Regency DPRD has operate function supervision through APBD discussion, meeting work, and action carry on report results audit report (LHP) of the BPK. However, the level of involvement and encouragement of the DPRD in ensure BPK recommendations implemented Still limited, visible from progress action continue the new one reach around 69%.
4. The gap between Regulation and Practice
   In a way normative, principles accountability and transparency in management finance public has regulated by regulations. However, in in practice Still there is various constraint technical, limitations capacity institutional, as well as influence obstructive politics realization of governance good governance.

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