

Analysis of the efficiency and effectiveness of the budget for the DPR's aspirational funds in Mimika Regency

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Abstract

Purpose: This study aims to evaluate the efficiency and effectiveness of the DPRD's aspirational funds (Pokok Pikiran) in Mimika Regency, particularly in enhancing public welfare and assessing whether the use of these funds aligns with regional development priorities.

Research/methodology: The research applies a descriptive quantitative approach using both primary and secondary data. Primary data were collected through structured questionnaires distributed to the local community and interviews with stakeholders in the DPRD and local government. Secondary data included budget realization reports and financial documents from 2022 to 2024. The analysis employed ratio-based measurements to determine the levels of effectiveness and efficiency.

Results: The results showed that the average effectiveness of the DPRD's Pokok Pikiran funds reached 95.3%, indicating that the allocated budgets were largely realized. However, the efficiency analysis revealed a declining trend in the proportion of Pokok Pikiran within the direct spending budget from 5.6% in 2022 to 2.89% in 2024 despite increasing overall regional expenditure. Furthermore, many programs, such as housing construction, had limited impact on broader public welfare, raising concerns about the strategic alignment of the funds.

Conclusions: Although the DPRD's aspirational funds in Mimika Regency were effectively realized, their efficiency in improving public welfare remains low due to limited impact and misaligned priorities. Better targeting and strategic planning are needed to enhance their usefulness.

Limitations: This study is limited by its focus on a single region and a short three-year timeframe. It also does not incorporate a comprehensive impact assessment from beneficiaries, limiting insights into long-term welfare outcomes.

Contribution: This study provides empirical evidence on the fiscal management of legislative aspirational funds and highlights the gap between budget execution and public benefit. It contributes to policy recommendations for improving the prioritization, transparency, and social impact of DPRD fund allocations in decentralized governance settings.

Keywords: *Effectiveness, Efficiency, Main Points*

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1. Introduction

Modern countries that maintain democratic systems are characterized by government institutions that represent the people's voice. In Indonesia, these representative institutions include the People's Representative Council (DPR), the Regional Representative Council (DPD), and the People's Consultative Assembly (MPR) as representative bodies at the central level. This region includes local representatives at the regional level (DPRD) as well as regional representative councils at the provincial or city level (DPRD Kabupaten/Kota). When carrying out their duties and functions at both the central and regional levels, these representative institutions serve as extensions of the governing community. Referring to Article 1, Paragraph 2 of the 1945 Constitution, which states that supreme power is in the hands of the people and is exercised according to the provisions of the Constitution, this statement underscores the vital role of the People's Representative Council in government operations in Indonesia, both at the central level and at the provincial and regency or city levels, as a representation of the people.

This research will analyze and focus on regional representative institutions, which have several differences compared to the representative institutions at the central level, especially in realizing public aspirations. In accordance with Law Number 23 of 2014 on Regional Government, it is stated that DPRD acts as the organizer of government affairs at the regional level in collaboration with local governments, prioritizing the principle of broad autonomy. The grant of broad autonomy to regions aims to improve the welfare of the people, enhance public services, and increase regional competitiveness independently (Prabowo & Rafli, 2020). Therefore, regions must maximize local potential and wealth for the welfare of the people. The authority to manage regional revenue sources is granted to the region through fiscal decentralization (Hutagalung, 2016). This shows that local governments (regional heads) and DPRD have significant power in managing finances in their regions.

One of the powers held by DPRD as the organizer of local government is that each member has a Point of Thought (Pokok Pikiran) that plays a role in the formulation of regional development plans. In Government Regulation No. 12 of 2018 regarding Guidelines for the Preparation of the Rules of Procedure for the People's Representative Council of Provinces, Regencies, and Cities, Article 54, Paragraph (a) explains that the Budget Committee of DPRD is authorized to provide advice and opinions in the form of DPRD's Points of Thought to the Regional Head in preparing the Draft Regional Budget (APBD) before the determination of the Regional Government Work Plan regulation. In Minister of Home Affairs Regulation No. 86 of 2017, which regulates the procedures for planning, controlling, and evaluating regional development, as well as evaluating the draft regional regulations related to regional long-term and medium-term development plans, it is explained in detail the mechanism for reviewing Points of Thought. Furthermore, it is emphasized that the foundation of DPRD's Points of Thought is recess or public aspirations. This explains that DPRD, in one of its functions, namely the budget function, plays a role in regional budgeting, specifically regarding the provision of DPRD's Points of Thought to the Local Government, which will then be incorporated into the APBD.

DPRD's Points of Thought are considered important in the regional development process. These Points of Thought function as a tool to address shortcomings in the planning conducted by the Local Government. Additionally, the Points of Thought also ensure that elected representatives through political parties have strong bargaining power in regional development (Ellyzan & Farid, 2024; Rahmah & Marliyah, 2021). The position of DPRD's Points of Thought also serves as a political education tool for the public. There needs to be regulations that govern the mechanisms for proposing, reviewing, and budgeting DPRD's Points of Thought in more detail. This can be done by preparing a budget draft for DPRD's Points of Thought and involving DPRD members in joint discussions with related SKPDs, with assistance from the TAPD Team. From previous studies, there has been no research discussing the budget allocated to each DPRD member each year in the APBD, which is the budget for DPRD's Points of Thought. The DPRD's Points of Thought budget is part of regional financial management carried out by each DPRD member. This budget will later be included in the APBD, which is a public sector budget and must be accountable to the public. The researcher also analyzes the impact of the allocation of DPRD's Points of Thought as a form of distributive politics, often known as pork barrel politics, on

election politics. The researcher intends to explore how the management of DPRD's Points of Thought is carried out in the context of this gap.

According to Law No. 17 of 2003 on State Finance and Law No. 1 of 2004 on State Treasury, which is further regulated in Law No. 15 of 2004 on the Audit of Financial Management and State Accountability, they provide a solid foundation for regional financial management. This management must be based on a system that is planned, measurable, and capable of achieving the state's objectives in accordance with the guidelines for regional development policies and regional financial management policies as part of the budget policy. Regional financial management covers all activities involving planning, governance implementation, reporting, accountability, and supervision of regional finances (Fanggidae, Tefa, & Tatu, 2024).

DPRD's Points of Thought are a form of distributive politics, often referred to as pork barrel politics. In this case, each DPRD member receives a certain amount of funds from the APBD budget to be distributed to their constituents based on the aspirations they have collected. In elections, it is usually the incumbent who has access to the budget and holds a better initial position to interact with constituents. With access to resources and political power, as well as popularity among the people, incumbents can use this as a strategy to improve their electability. This provides a basis for researchers to conduct further research on how DPRD's Points of Thought, held by DPRD members, are a form of pork barrel politics provided by the government, which is legally authorized and regulated by the Minister of Home Affairs Regulation.

2. Literature review

2.1 Role of DPRD

The implementation of government in a country is not limited to the central government. The central government grants authority to regional governments to manage their own affairs (Damiti, Firmansyah, Latif, & Moonti, 2025; Nurdin, 2022). In Indonesia, regional government refers to the implementation of governmental affairs by local governments and DPRD (Regional Representative Council) based on the principle of maximum autonomy, in accordance with the system and principles of the Unitary State of the Republic of Indonesia as outlined in the 1945 Constitution. The implementation of regional government is carried out based on the principle of decentralization, meaning the transfer of governmental authority from the central government to autonomous regions to manage and organize governmental affairs within the framework of the Unitary State of the Republic of Indonesia (Christia & Ispriyarso, 2019; Suriadi, Frinaldi, Magriasti, & Yandri, 2024). In carrying out government duties at the regional level, various devices and institutions are needed to perform daily governmental tasks. These devices and institutions generally reflect and become part of the system found at the central level of the state. To perform its legislative representation function at the regional level, an institution known as the Regional People's Representative Council (DPRD) is established, similar to the representative body at the central level. The DPRD is an institution that represents the regional people in carrying out regional government affairs.

As a representative institution, the DPRD functions as a balancing power in overseeing and balancing the power of the Regional Head and the entire regional government structure in an effective manner (Santoso, Mu'in, & Fikri, 2021). This role is realized through the following functions:

1. Representation: Interpreting concerns, aspirations, hopes, and protecting the interests of the people when policies are formulated, so that DPRD always speaks "on behalf of the people" (Marasabessy, 2022).
2. Advocacy: Integrating aspirations comprehensively and advocating for them through complex negotiations and intense political bargaining practices. This is understandable because the desires of the people often include various interests or demands that sometimes contradict each other. Political negotiations aim to find agreements among these various interests.
3. Administrative Supervision: Analyzing or examining and, if necessary, striving to change the actions taken by the executive body (Hamdani, Akbar, Nasution, & Ekaputra, 2021). Based on this function, DPRD should not be indifferent to regional government policies that face problems or are questioned

by the public. Moreover, statements that seem simple like "it's not our responsibility," which often emerge in practice, show that they perform supervision and interpellation, eventually demanding accountability from the Regional Head.

In more detail, based on existing laws and regulations, the implementation of these two roles of DPRD is summarized into three main functions (Purnama, Nugroho, & Rahardjo, 2023) namely:

1. Legislative Role;
2. Budgetary Duties;
3. Oversight Role

The ideal implementation of these three functions is expected to produce the following results (Herman, 2022):

1. Aspirational and responsive regulations. That is, regional regulations must reflect the demands, needs, and hopes of the people, and this will not succeed if the process is exclusive and closed. Therefore, the process of drafting Regional Regulations as regulated in the DPRD Rules of Procedure should be designed in such a way that it can accommodate the aspirations of the people as effectively as possible.
2. Optimal and efficient regional income and expenditure budgets (APBD), demonstrating a rational alignment between the regional financial situation and expenditures derived from public service results.
3. An open and accountable regional government environment, both in government management processes and in budget management. To carry out these three perfect functions, DPRD has a solid and significant foundation, including duties and authorities, supporting devices, members' rights, and an independent DPRD budget. To avoid conflicts between the regional head and DPRD, and vice versa, it is important to apply the "check and balance" principle. This means there must be a balance and continuous supervision over the granted authority. Therefore, it can be concluded that DPRD members have accountability when they have a "sense of responsibility" and "professional capability" in carrying out their roles and functions. The "check and balance" mechanism allows the executive to oversee the legislative. Although it must be acknowledged that DPRD (as a legislative institution) holds a very strong political position, they often lack political accountability due to their connection to the electoral system in place. Therefore, it is important for the Regional Head to have the courage to reject proposals from DPRD related to certain interests, such as proposing unreasonable salary increases, excessive allowance requests, and the regional budget burden for less prioritized activities. This "check and balance" mechanism can strengthen cooperation between the executive and legislative branches in fulfilling public interests..

As a legislative body that functions as a representative of the people, DPRD cannot be separated from the life of the community it represents. Thus, it fundamentally has the responsibility to provide services to the public it represents. DPRD, as a representation of the people, must act and behave according to the norms upheld and applied in the culture of the community they represent. In doing so, DPRD will avoid disgraceful actions that may harm the public. Therefore, it is crucial to establish an "ethical code" for DPRD members that can serve as a guide in carrying out their roles and duties, so that the significant power is balanced by an equivalent responsibility. In essence, both the executive and legislative branches need to build mutually beneficial communication and create transparency between them to resolve various issues and achieve the welfare of the people.

2.2 Budget Committee of DPRD

The Budget Committee is one of the permanent elements in the DPRD formed at the beginning of the members' term of office. Its main task is to provide recommendations and views in the form of DPRD's core thoughts to the Mayor in preparing the establishment of the Draft Regional Budget (RAPBD), changes, and calculations of the APBD, as well as preparing the DPRD budget and providing input on the preparation of the DPRD Secretariat's budget (Sirot, Daim, & Aji, 2024). In accordance with Article 55 of Government Regulation No. 16 of 2010 regarding the Guidelines for the Preparation of the Rules

of Procedure for the Regional People's Representative Council, the responsibilities of the DPRD Budget Committee (Banggar) include:

1. Providing recommendations and views in the form of key points from DPRD to the regional head to prepare the draft regional income and expenditure budget, no later than five months before the APBD is set.
2. Carrying out consultations that can be conducted by representatives of its members with the relevant commission to obtain input for discussing the Draft General Policy and Temporary Budget Ceiling (KUA-PPAS).
3. Providing recommendations and views to the regional head in preparing the draft regional regulations on APBD amendments and draft regional regulations on APBD implementation accountability.
4. Making improvements to the draft regional regulations on the APBD and the draft regional regulations on the accountability of APBD implementation, in accordance with the evaluation results from the Minister of Home Affairs for DPRD at the provincial level and the governor for DPRD at the regency/city level, together with the local government budget team.
5. Holding discussions with TAPD regarding the KUA and PPAS drafts submitted by the regional head.
6. Providing recommendations to the DPRD leadership regarding the preparation of the DPRD budget..

Based on the above explanation, it can be concluded that the Budget Committee (Banggar) is a supporting body of the council that has the task of providing input or opinions in the form of ideas to the regional head in the process of drafting the Regional Budget (APBD). This is done through APBD discussions with the Local Government Budget Team (TAPD), the results of which are then submitted to the regional head.

2.3 Regional Income and Expenditure Budget (APBD)

The Regional Income and Expenditure Budget (APBD) is an annual financial plan formulated and jointly approved by the regional government and the Regional People's Representative Council (DPRD), and is stipulated through regional regulations (Pareda, Sondakh, & Ilat, 2017). APBD is an annual work plan designed to implement various activities of the Regional Government, both routine and developmental, which are regulated and financially calculated (Soefi & Nasrudin, 2022). The preparation of the budget, both APBD and the State Budget (APBN), is often a significant topic of public attention. The budget can even serve as a political tool used by both the government and the opposition.

The preparation of income budgets is a plan that is systematically prepared, covering all government or institutional activities expressed in monetary units (value of money) for a certain future period (Puspitasari, 2022). The income budget is an essential element in the preparation of the APBD. The preparation of the Income Budget plays a crucial role for local governments in supporting smooth development and providing clear meaning and responsibility for the local government, so that efficient planning and implementation are expected. To achieve efficient and effective regional budget management, the budget preparation or planning phase is one of the factors that needs to be considered. However, this preparation or drafting phase should be recognized as just one important part of the entire regional budget cycle. Regional spending is the expenditure borne by the local government, which is distributed fairly and evenly, so that it can be felt by all layers of society without discrimination (Lontaan & Pangerapan, 2016).

3. Methodology

This study uses a descriptive quantitative approach to analyze the efficiency and effectiveness of the budget allocation for the DPRD's Points of Thought (Pokir) in Mimika Regency in supporting the improvement of public welfare. The data used consists of primary and secondary data. Primary data were collected through questionnaires distributed to the community directly affected by the Pokir programs, as well as interviews with relevant parties from the DPRD and local government. Secondary

data were obtained from official documents such as the APBD (Regional Budget) documents, budget realization reports, and annual performance evaluation reports from 2022 to 2024.

Data collection techniques included observation, document studies, and closed questionnaires. Effectiveness is measured by the ratio between the output of activities and planning targets, while efficiency is calculated by the ratio of the budget input used to the output produced. Data analysis was conducted quantitatively using formulas for budget effectiveness and efficiency, as developed within the framework of public policy evaluation. The collected data were analyzed using descriptive statistical techniques to assess the performance achievement of the DPRD's Pokir budget.

4. Results and discussions

4.1 Results of the Research

4.1.1 Effectiveness

Based on the research conducted at the DPRD office of Mimika Regency, data were obtained in the form of a table showing the effectiveness of the Pokir budget for the years 2022-2024.

Table 1. Effectiveness of the DPRD Pokir in Mimika Regency (2022-2024)

Year	Target	Realization	Effectiveness
2022	Rp 266,000,000,000	Rp 253,554,000,000	95.32%
2023	Rp 180,000,000,000	Rp 168,475,999,998	93.60%
2024	Rp 165,000,000,000	Rp 160,000,000,000	96.97%
Average			95.30%

Source: Processed Data

1. For 2022

$$\frac{253,554,000,000}{266,000,000,000} \times 100\% = 95.32\%$$

The target budget for DPRD's Pokir in Mimika Regency in 2022 was Rp 266,000,000,000, while the budget realization was Rp 253,554,000,000. Thus, the effectiveness of the DPRD's Pokir budget in 2022 was 95.32%.

2. For 2023

$$\frac{168,475,999,998}{180,000,000,000} \times 100\% = 93.6\%$$

The target budget for DPRD's Pokir in Mimika Regency in 2023 was Rp 180,000,000,000, while the budget realization was Rp 168,475,999,998. Thus, the effectiveness of the DPRD's Pokir budget in 2023 was 93.60%.

3. For 2024:

$$\frac{160,000,000,000}{165,000,000,000} \times 100\% = 96.97\%$$

The target budget for DPRD's Pokir in Mimika Regency in 2024 was Rp 165,000,000,000, while the budget realization was Rp 160,000,000,000. Thus, the effectiveness of the DPRD's Pokir budget in 2024 was 96.97%.

From Table 1, it can be seen that the realization of the Pokir budget in Mimika Regency consistently exceeded the target each year. This is due to several council members having budget values that exceed the set targets. This has contributed to the high effectiveness of the DPRD's Pokir, where every year the effectiveness rate is categorized as effective, with an average value of 95.3%.

4.1.2 Efficiency

The proportion of the budget can be seen in the following table.

Table 2. Proportion of Pokir Funds to Realized Direct Expenditures in Mimika Regency (2022-2024)

Year	Realized Direct Expenditures	Realized Pokir Funds	Proportion
2022	Rp 4,527,996,985,241.00	Rp 253,554,000,000	5.60%
2023	Rp 5,122,456,254,706.00	Rp 168,475,999,998	3.29%
2024	Rp 5,545,709,601,923.00	Rp 160,000,000,000	2.89%
Average			3.92%

Source: Data Processed from Sekwan

From the research results shown in the table above, it can be seen that over the past three years, the proportion of the Pokir funds to the realized direct expenditures has decreased. In 2022, the realized Pokir funds reached only 5.6% of the total realized direct expenditures. In 2023, this dropped to 3.29%, and in 2024, it further declined to 2.89%, which is only half of the proportion of Pokir funds in 2022.

4.2 Discussion

The Regional People's Representative Council (DPRD) is the people's representative chosen to convey their aspirations to the government. The DPRD's role is to gather the people's aspirations to be communicated to the local government. These aspirations are expressed during the recesses held by DPRD members, which aim to gather all the constituents' input. The DPRD then analyzes the absorption of these aspirations to identify key issues to be raised in the DPRD's Points of Thought (Pokir). This ensures that the proposals of Pokir are relevant and aligned with the region's development priorities, meet the community's needs, and enhance public participation in regional development.

The process from recess to the formulation of Pokir involves several stages. Recess is a DPRD activity aimed at establishing communication with the community, gathering aspirations, and collecting input for regional development (Holilah & Ismail, 2023). The aspirations collected through recess are then formulated and reviewed to become Pokir, which will be considered in the regional planning process. This process starts with DPRD members visiting their constituencies to meet with the community, listen to their aspirations, and gather input on their needs and hopes. The aspirations are then recorded and analyzed to become Pokir. The formulated Pokir will be synchronized with the regional development goals in the RPJMD (Regional Medium-Term Development Plan) and RKPD (Regional Government Work Plan), considering the region's financial capacity and strategic priorities. The finalized Pokir is then submitted to Bappeda (Regional Planning Agency) for consideration in the RKPD.

From Table 1, it is evident that the DPRD Pokir in Mimika Regency always maintains an effective ratio, with an average effectiveness rate of 95.3%. This indicates that, from a budgeting perspective, the DPRD of Mimika Regency can implement Pokir according to the established targets. However, a closer examination of the data reveals that each DPRD member in 2022 had a Pokir budget allocation of Rp 7,000,000,000 per member, which decreased to Rp 5,000,000,000 per member in 2023 and 2024. Despite this significant budget allocation, many members of the public expect Pokir to directly address the problems they face, but in reality, most Pokir projects are focused on building simple houses, which consume almost 10% of the allocated budget for each house. These houses typically serve only one family per house, leading some members of the public to view these projects as ineffective, as they do not serve the broader community. On the other hand, other members of the public view the work of DPRD members positively due to Pokir projects that have benefitted many people, such as road improvements (e.g., the previously pothole-ridden Teratai Lane now paved), the installation of streetlights at various locations, and other public services.

From Table 2, it can be seen that the proportion of Pokir funds to direct expenditures is very small, only 5.6% in 2022, and it continues to decrease in subsequent years. By 2024, the proportion of Pokir funds was only half of that in 2022, at 2.89%. This contrasts with the significant annual growth in Mimika Regency's direct expenditures, which saw an average annual growth rate of 10.7%. Therefore, Pokir

funds should also increase, but in reality, they have decreased, raising questions about the underlying reasons.

1. The researcher identified the following factors from the study:
2. The possibility that the Pokir projects implemented have not been prioritized.
3. The Pokir projects implemented have not had a significant impact on the broader public.
4. The existence of other government programs considered more urgent.
5. Some Pokir projects may serve the interests of certain organizations or individuals.

5. Conclusions

Based on the research results and discussion in Chapter V, it can be concluded that the effectiveness of DPRD's Pokir budget in Mimika Regency is in the "effective" category, with an average value of 95.3% for the years 2022, 2023, and 2024. However, from the perspective of public welfare, the Pokir is not sufficiently effective. The efficiency of the Pokir DPRD in Mimika Regency is deemed ineffective for broad public welfare due to poorly directed budget usage and the declining proportion of Pokir funds each year.

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