



TECHNIUM
SOCIAL SCIENCES JOURNAL

Vol. 29, 2022

**A new decade
for social changes**

www.techniumscience.com

ISSN 2668-7798



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The Philosophical Basis of the Supervisory Function of the House of Representatives on the Implementation of the State Revenue and Expenditure Budget

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Abstract. The purpose of this study is to analyze and find the philosophical basis for the supervisory function of the House of Representatives on the implementation of the State Revenue and Expenditure Budget. The research uses normative legal research methods that entirely use secondary data. Based on the study, it was found that the philosophical basis for supervision of the House of Representatives against the Government (Executive) on the implementation of the State Revenue and Expenditure Budget, among others, aims to: (1) prevent the concentration of power (centralization of power) in one branch of Executive power (Government), (2) prevent abuse of government power (abuse of power), (3) preventing fraud/deviation, (4) controlling and limiting the power of the government (executive), (5) exercising people's sovereignty, (6) mutual supervision among state institutions, (7) realizing good government (good governance), (8) preventing state financial losses (State Revenue and Expenditure Budget) from corruption, (9) opening access to public information (transparency) as widely as possible so that the public is involved in direct supervision against the Government (Executive) for the implementation of the State Revenue and Expenditure Budget.

Keywords. Supervision function, House of Representatives, State Budget

Introduction

As stated in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia, Indonesia is a state of law, which implies that all orders of life in the nation and state are based on law. The main feature of the rule of law is the separation of powers between the Legislature, the executive, the judiciary, and other state institutions. The goal is to create checks and balances. Separation of management according to the 1945 Constitution of the Republic of Indonesia by regulating the organizational structure of the state as state apparatus or state institutions in exercising their respective powers/authorities independently, namely: (1) People's Consultative Assembly (2) President (3) People's Representative Council, (4) Regional Representative Council, (5) Supreme Court (5) Supreme Court and (6) Constitutional Court. (Kusnardi and Ibrahim 1988)

The House of Representatives, in its position as a legislature, has the functions, duties, and authorities in carrying out the constitutional mandate as a representation of the people in

establishing relations with the executive branch of power or the powers of other state institutions in the context of checks and balances. If the People's Representative Council does not carry out its functions in a balanced manner, it has the potential to abuse its power (abuse of power). (Suwanto and Koeshartino 2010) The supervisory role of the House of Representatives of the Republic of Indonesia on the implementation of the State Revenue and Expenditure Budget is one of the checks and balances mechanisms to avoid irregularities and abuse of authority in exercising government power by state institutions.

Daily supervision by the House of Representatives of the Republic of Indonesia on the government is possible, because of the partnership relationship between the President and the House of Representatives of the Republic of Indonesia, according to Sri Soemantri, checks and balances, as quoted by Albert Hasibuan with the balanced relationship. in harmony and harmony so that there is no mutual domination, as is often the case in Presidential and Parliamentary systems. (Soemantri 1996)

The supervisory function of the House of Representatives on the implementation of the State Revenue and Expenditure Budget is part of the system of checks and balances. The supervisory role has been stipulated in the law. The legislative oversight function on implementing the State Revenue and Expenditure Budget has a weakness. The supervisory process is only a formality, without the legislative ability to carry out checks and balances on the executive power. (Hariani 2015) It's harms the management of state finances, harms the interests of the people, the implementation of the state budget is not right on target, it is possible for leaks or irregularities to occur which are detrimental to the state's finances and economy, thus leading to suffering and misery for the people.

The philosophical problem is that the supervision of the House of Representatives of the Republic of Indonesia on the implementation of the State Revenue and Expenditure Budget is not by the nature of the supervision itself, so it tends to conflict with the principles of separation of powers and checks and balances (ontological). The theoretical problem is that the concept of supervision of the House of Representatives of the Republic of Indonesia on the implementation of the State Revenue and Expenditure Budget in the Indonesian state administration does not work correctly, so that in the context of its implementation, it does not comply with the principle of legal certainty and the direction of separation of powers, and cannot realize state financial management by the principles good economic governance. The mechanism of checks and balances in a democratic country is necessary to avoid the abuse of power by a person or an institution. With an instrument like this, one institution can control or supervise each other and even complement each other. (Gaffar 2006)

Some of the problems above, if they do not get a juridical solution, will hinder efforts to realize a clean and authoritative government, based on the principle of legal certainty, the principle of separation of powers, and the principle of mutual balance and mutual control (checks and balances) between the House of Representatives of the Republic of Indonesia as the Legislature. With the President as the executive, especially in the context of the supervisory function of the House of Representatives of the Republic of Indonesia on the implementation of the State Revenue and Expenditure Budget.

Method

Legal research is a process of finding the rule of law, legal principles, and legal doctrines to answer the legal issues faced. Legal research is conducted to produce legal arguments, theories or new legal concepts as prescriptions for solving problems. (Marzuki 2009) In normative legal research that fully uses secondary data, the preparation of a tentative theoretical

framework can be abandoned. Still, the practice of a conceptual framework is necessary, so it is needed to formulate those contained in the legislation to prepare the conceptual framework. (Soekanto 1984)

Result and Discussion

The Philosophical Basis of the supervisory function of the House of Representatives on the implementation of the State Revenue and Expenditure Budget.

The House of Representatives is a high state institution that has a position separately from the power of the government (executive) in the administration of the state. The separation of powers is intended to give freedom to each state institution to monitor each other. The system of checks and balances (supervision and balance) allows each branch of power to monitor and balance other power components. (Budiardjo 2005) Each department of the executive carries out the system of checks and balances in the Indonesian state administration, Legislative and Judiciary powers, where the position of the House of Representatives as a representative institution carries out the supervisory function of the executive branch of power (government) in implementing the Budget. State Revenue and Expenditure. The House of Representatives has the burden and responsibility to uphold the law and morals to save state finances from abuse of power (abuse of power).

The system of checks and balances against the Legislative branch of power and other management components, namely the Executive and Legislative, is essential and highly expected in a country. According to Bagir Manan, the doctrine of checks and balances emphasizes the importance of mutual control between the various branches of state administration. However, the principle of an independent judiciary is still considered. (Manan 1999) The power of the House of Representatives (Legislature) in a system of checks and balances (Supervision and balance) controls and limits the ability of the Government (Executive) through a supervisory function in terms of implementing the State Revenue and Expenditure Budget, aimed at preventing the dominance of Government power (executive) from the abuse of power. If not, there will be domination of control in managing state finances and possible leakage of the state budget due to the weak oversight function of the House of Representatives.

Checks and balances for the following reasons:

1. Preventing the concentration of power (centralization of power) in one branch of power or high state agencies/institutions.
2. Prevent abuse of power (abuse of power)
3. Corrective actions between branches of power
4. Anticipating state financial losses in implementing the State Budget.

The system of checks and balances (supervision and balance) in each branch of power can monitor and balance other power components. (Budiardjo 2005) The constitutional system that designed democracy is a system of checks and balances that guarantees and ensures the deliberation of the constitutional system, which contains the reasoning spirit of the constitution. So far, the principle of Indonesian people's sovereignty has only been manifested in the People's Consultative Assembly, which is the incarnation of all the people who is fully responsible for people's freedom and which is recognized as the highest state institution with unlimited power. From this assembly, the people's power is distributed vertically into the high state institutions under it. Therefore, the principle adopted as the principle of the distribution of power, in the Constitution, the results of the change in the principle of people's sovereignty are determined to

be distributed horizontally by separating it (separation of power) into power ascribed to an institutional function. -State institutions that are equal and mutually control each other based on the principle of checks and balances. (Asshiddiqie 2007)

According to Jimly Asshiddiqie, the characteristics of Pancasila democracy that the founders of the nation wanted to realize, especially in the context of supervision, are:

1. The critical power of the people to the authorities
2. People's representatives carry out their mandate with accountability to God.
3. The submission of the Government to the people. (Asshiddiqie 2007)

Based on the theoretical description presented by Jimly Asshiddiqie, it's explained the characteristics of Pancasila democracy that the founders of the nation wanted to realize, especially in monitoring, are as follows: (Assiddiqie 2006)

1. The critical power of the people to the rulers. A good and wise ruler is a happy ruler who accepts criticism from his people with grace and opens the broadest possible way for the people to provide input/criticism for the good of the nation and state. The ruling regime continues to make maximum efforts to change its policies/decisions that are considered not in favour of the people's interests towards improvement/renewal for the sake of the future of the Indonesian nation and state.
2. People's representatives carry out their mandates with accountability to God. In carrying out their order, members of the House of Representatives, in particular carrying out their functions and duties, including the government's supervisory role (executive) over the implementation of the State Revenue and Expenditure Budget, are accountable to Allah SWT in the slightest. The accountability of members of the House of Representatives is the highest responsibility of human religious existence, where one day every human being will return to face Allah SWT and be responsible for all actions during his life in the world.
3. Submission of the Government to the people. The people who hold the highest sovereignty, the people who determine and elect the members of the House of Representatives. The President, members of the House of Representatives, Governors, Regents and mayors, so that politically and legally the government or the ruling regime has morals and noble character. Of course, they are submissive and obedient to the people. It means being compliant in terms of the people's rights, interests, and desires, as long as the people's wishes and requests are guaranteed by the state constitution (UUD 1945) and do not conflict with laws and regulations.

The supervisory function of the House of Representatives in its position as a representative institution, in implementing the people's sovereignty is guaranteed by the state constitution as stated in the provisions of Article 1 paragraph (2), which says that power is in the hands of the people and is carried out according to the constitution. The sovereignty referred to in Article 1 paragraph (2) implies that the state institution is a state institution authorized by law.

The existence of the House of Representatives institution in carrying out its supervisory function on the implementation of the State Revenue and Expenditure Budget is carried out based on the constitutional provisions, which are the fundamental laws of the Indonesian nation. It is in line with Mariam Budiardjo's opinion, stating that the constitution guarantees political rights and organizes the distribution of state power to balance executive power by the forces of parliament and legal institutions. (Budiardjo 2008) The Indonesian constitution guarantees the function of the House of Representatives to supervise the Government (Executive) over the implementation of the State Revenue and Expenditure Budget in the context of administering

the division of power/separation of state power, where the position of the House of Representatives as a representative institution carries out oversight of the Government (Executive) to balance the power of the Government (Executive) from the possibility of arbitrariness and exceeding limits, besides that the Judicial power has an essential role in enforcing the law, in the event of irregularities/deviations in the implementation of the State Revenue and Expenditure Budget.

According to CF. Strong constitutions are the principles that govern the power of the government, the rights of the governed (the people), and the relationship between the two. (Strong 2004) Thus, the constitution contains the principles of the relationship and limits of power between the government and the rights of the people (to be governed). (Nasution 2011) In constitutionalism, the executive branch of power, the legislative branch of power, and the judicial branch of power in the Indonesian state administration have exercised power (functions and duties) based on a system of separation of powers and based on the principle of checks and balances. It means that each branch of state power in question supervises/controls one another. For example, the People's Legislative Council carries out the supervisory function of the government's power (Executive) over implementing the State Revenue and Expenditure Budget. The Judicial Power (Judicial Power) implements the Law and enforces the Law. It means that each branch of power carries out its functions and duties based on the state constitutional provisions.

The constitution essentially regulates the state, state institutions, and high state institutions (state powers) and governs people's rights. The People's Representative Council is the people's representative, exercising people's sovereignty and defending the rights and interests of the people because the people and the People's Representative Council have a relationship, namely the relationship as the party who represents and as the party being represented). In contrast, the relationship between the Government (Executive) and the people is a relationship between the ruling party (Government) with the governed (the people). The relationship between the government and the people contains the principles of the limits of the government's power with the boundaries of the rights of the people. The government exercises power based on the constitution, and the people have constitutional rights as Indonesian citizens.

The principles of constitutionalism contain the dimension of limiting the power of the Government (Executive) in implementing the State Budget, where the size of limitation of government power (Executive) is carried out by each branch of power based on the principle of checks and balances and the direction of separation of powers. The House of Representatives has an essential role through its supervisory function over the government (executive) to avoid the birth of an authoritarian, arrogant, and arbitrary government, acting repressively, violating the Law, abusing state finances for personal or/or group interests. Thus, the power of the Government (Executive) must be limited.

Jimly Asshiddiqie argued all Constitutions always make power the center of attention because power itself needs to be regulated and limited as it should be. (Assiddiqie 2006) The constitution limits and controls how the people's sovereignty is channeled, implemented, and implemented in-state and daily government activities. (Assiddiqie 2006) Constitutionally the power of the Government (Executive) in implementing the State Budget is limited. The meaning is fixed in the sense that it is controlled/supervised by the Legislative power (Dewan Perwakilan Rakyat) so that the essence of people's sovereignty which the House of Representatives carries out in carrying out the supervisory function of the implementation of the State Revenue and

Expenditure Budget in the administration of government runs according to the state constitution.

It is at this level that the existence of a constitution for a country is essentially the root of constitutionalism which is not only intended to limit the authority of the rulers, guarantee the rights of the people and regulate the government, but a constitution is also a tool for the people to consolidate political and legal positions by regulating life together to achieve their goals. That is why at this time, the constitution does not only contain the rule of law but also formulates or concludes legal principles, state policies, and policy standards, all of which bind the authorities. (Chaidir and Fahmi 2010) The understanding of constitutionalism in the context of the House of Representatives' supervisory function of the government (executive) over the implementation of the State Revenue and Expenditure Budget aims, among others, to:

1. Limiting the authority of the ruler. In this case, the rules in implementing the State Revenue and Expenditure Budget are carried out with limited authority. The meaning is limited to the provisions of the legislation. It means that the rules (Government) are not justified in abusing their power/authority, exceeding their existing authority, because the limits of the functions and duties of the Government (Executive) have been firmly regulated in the provisions of laws and regulations.
2. Guarantee the rights of the people and regulate the government. Constitutionally guarantees the rights and obligations between the government and the people are carried out correctly following the constitution's provisions. In implementing the State Revenue and Expenditure Budget, the government must uphold the rights and interests of the people, whereas state finances originating from the people must be implemented to achieve the goals and interests of the nation and state. It means that state finances (State Revenue and Expenditure Budget) should not be misused by the Government (Executive), thus causing state financial losses. It will impact suffering and poverty for the people because the authorities oppress the rights and interests of the people.
3. Regulating the shared life between the people and the authorities to achieve common goals. The constitution guarantees the hope of the people to achieve prosperity and welfare, the availability of food, clothing, and other needs to meet the necessities of life. However, the problem is the success or failure of the implementation of state power is highly dependent on the supervisory function of the House of Representatives against the government (executive) in carrying out state power, including implementing the State Revenue and Expenditure Budget.

Based on the description above, it can be emphasized that the administration of the state by the government (executive) as well as the implementation of the supervisory function of the House of Representatives towards the government (executive) over the performance of the State Revenue and Expenditure Budget has been explicitly determined in the Indonesian constitution. Thus, to realize good governance and prevent abuse of power by the government, the House of Representatives has an essential role through its supervisory function.

According to Sri Soemantri M., to strengthen the position of the House of Representatives in the second amendment, the House of Representatives has a supervisory function as regulated in Article 20A paragraph (1) which states that the House of Representatives has a legislative process, a budget function, and a supervisory role. The content material is a constitutional provision. The supervisory role is initially regulated in the explanation of the 1945 Constitution. There is even one held in the rules of procedure for the

House of Representatives. (Soemantri 1996) The Indonesian constitution gives the power to the House of Representatives to carry out its functions, including the supervisory role. The supervisory role of the House of Representatives against the government (Executive) is an essential factor, namely:

1. Limiting the power of the government (executive) in carrying out its functions and duties and must comply with the provisions of the law and statutory regulations.
2. Take action and provide firm witnesses to the government (executives) who violate the law in implementing the State Revenue and Expenditure Budget. It means political sanctions and legal steps through judicial power.
3. Creating a professional, honest, fair, wise, moral, and law-abiding Government (Executive) performance and responsible for implementing the State Revenue and Expenditure Budget.
4. Guarantee the management of state finances from leakage that can harm the people, nation, and state.
5. Ensure the openness/transparency of public information regarding implementing the State Revenue and Expenditure Budget. It means that the public is given access to the broadest possible information to control the government's performance (Executive) in implementing the State Revenue and Expenditure Budget.

The supervisory function of the House of Representatives towards the Government (Executive) in implementing the State Revenue and Expenditure Budget is guided by the provisions of the applicable laws and regulations, including:

1. The House of Representatives of the Republic of Indonesia in carrying out its supervisory function adheres to the provisions of Article 70 paragraph (3) of Law Number 17 of 2014 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representatives Council and the Regional People's Representative Council.
2. The government in managing state finances sourced from the State Revenue and Expenditure Budget must be guided by the legal provisions and laws and regulations in the package of laws governing state finances.

The supervisory function of the House of Representatives towards the Government (Executive) in implementing the State Revenue and Expenditure Budget is guided by the provisions of the applicable laws and regulations, including:

1. The House of Representatives of the Republic of Indonesia, in carrying out its supervisory function, adheres to the provisions of Article 70 paragraph (3) of Law Number 17 of 2014 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representatives Council and the Regional People's Representative Council.
2. The government in managing state finances sourced from the State Revenue and Expenditure Budget must be guided by the legal provisions and laws and regulations in the package of rules governing state finances.

The provisions governing the supervisory function of the People's Representative Council on the implementation of the State Revenue and Expenditure Budget are contained in the conditions of Article 72 letters d and e of Law Number 17 of 2014 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representatives Council and the Regional People's Representative Council. Stated that the People's Representative Council is in charge of supervising the implementation of the State Budget and discussing and following up on the audit results on the management and responsibilities of state finances submitted by the State Audit Board.

Article 3 of 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 states that:

1. The House of Representatives has the right to summon state officials, government officials, legal entities, or members of the public in writing to attend meetings of the House of Representatives.
2. Every state official, government official, legal entity, or citizen is obliged to comply with the summons of the House of Representatives.
3. If state officials and government officials fail to attend to the summons after being summoned 3 (three) times in a row without valid reasons, the House of Representatives may exercise the right of interpellation, the right of inquiry, or the right to express opinions or members of the House of Representatives. Representatives can exercise the right to ask questions.
4. If a legal entity and community member is absent after being summoned 3 (three) times in a row without a valid reason, the House of Representatives has the right to make a forced summons using the Indonesian National Police.
5. If a forced summons is not fulfilled without a valid reason, the person concerned may be held hostage for a maximum of 30 (thirty) days according to the provisions of the legislation.

The House of Representatives carries out the supervisory function of the Government (executive) in the implementation of the State Revenue. Expenditure Budget may use Article 3 of Law Number 17 of 2014 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representatives Council. The Regional People's Representative Council to summon and make inquiries of the Government (executives) if they have sufficient evidence of irregularities or irregularities in managing state finances.

Articles in Law Number 17 of 2014 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representatives Council, and the Regional People's Representative Council. Which regulates the supervisory function of the House of Representatives on the implementation of the State Revenue and Expenditure Budget, among others:

1. Article 70 paragraph (3) regulates the supervisory function of the House of Representatives on the implementation of the State Revenue and Expenditure Budget
2. Article 72 letters d and e regulate the supervisory function of the House of Representatives on the implementation of the State Revenue and Expenditure Budget to discuss and follow up on the audit results on the management and accountability of state finances submitted by the State Audit Board.
3. Article 98 paragraph (3) regulates the duties of the commission in the field of supervision, including:
 - a. Supervise the implementation of the State Revenue and Expenditure Budget
 - b. Discussing and following up on the Supreme Audit Agency's examination results related to the scope of its duties.
 - c. Provide input to the Supreme Audit Agency in terms of the annual audit work plan, audit barriers, as well as the presentation and quality of reports related to the scope of its duties

Articles in Law Number 17 of 2014 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representatives Council, and the Regional People's Representative Council, which the People's Representative Council can use as a

political tool to take political steps against the government about supervisory function on the implementation of the State Revenue and Expenditure Budget, among others:

1. Article 73 regulates that the House of Representatives, in carrying out its powers and duties, has the right to:
 - a. Summons state officials, government officials, legal entities, or community members in writing to attend the meeting of the House of Representatives;
 - b. Every state official, government official, legal entity, or citizen is obliged to fulfill the summons of the House of Representatives.
 - c. State officials and government officials are not present to fulfill the summons after being summoned 3 (three) times in a row without valid reasons, the House of Representatives may exercise the right of interpellation, the freedom of inquiry, or the right to express opinions or members of the House of Representatives may exercise the right to submit a question.
 - d. Legal entities and community members are absent after being summoned 3 (three) times in a row without valid reasons; the House of Representatives has the right to make a forced summons using the Indonesian National Police.
 - e. The forced summons is not fulfilled without a valid reason; the person concerned can be held hostage for a maximum of 30 (thirty) days by the provisions of the legislation.
2. Article 79 regulates the rights of the House of Representatives, namely: the right of interpellation, the freedom of inquiry, and the right to express opinions.
 - a. The right of interpellation is the right of the House of Representatives to request information from the Government regarding important and strategic Government policies that have a broad impact on the life of society, nation, and state;
 - b. The right of inquiry is the right of the House of Representatives to conduct investigations into the implementation of law and government policy relating to matters of importance, strategy, and broad impact on the life of society, nation, and state, which are suspected to be contrary to the laws and regulations.
 - c. The right to express an opinion is the right of the House of Representatives to express an opinion on:
 1. Government policies or regarding extraordinary events that occur in the homeland or internationally;
 2. Follow-up on the implementation of the right of interpellation and the freedom of inquiry or
 3. Allegations that the President and Vice President have violated the law in the form of treason against the state, corruption, bribery, other serious crimes, or disgraceful acts, and the President and Vice President no longer meet the requirements as and Vice President.

Conclusion

Based on the description of the results of the research and analysis above, it can be concluded that the philosophical basis for the supervision of the House of Representatives against the Government (Executive) on the implementation of the State Revenue and Expenditure Budget, among others, aims to: (1) prevent the centralization of power (centralization of power) in one branch. Executive power (Government), (2) avoiding abuse of Government power (abuse of power), (3) preventing fraud/deviation, (4) controlling and limiting Government power (Executive), (5) exercising people's sovereignty, (6) mutual

supervision among state institutions, (7) realizing good governance (good governance), (8) preventing state financial losses (State Revenue and Expenditure Budget) from corruption, (9) opening access to public information (transparency) as wide as possible. -the extent to which the public is involved in carrying out direct supervision of the Government (Executive) over the implementation of the Public Budget State Revenue and Expenditure. The supervisory function of the House of Representatives against the Government (Executive) over the implementation of the State Revenue and Expenditure Budget is a power that is attributed as the function of state institutions that are equal and control each other, monitor each other, limit government power and avoid abuse of power, prevent centralization (centralized) government power.

Acknowledgment

I am grateful to Slamet Suhartono, Hufron, and Syofyan Hadi as the promoter and co-promoter who gave input in writing this article. I also thank the university of 17 August Surabaya for providing support and facilities to complete this research.

Declaration of Conflicting Interests

The author(s) declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

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