

The preparation of the budget planning of the Rembang regency local government

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Abstract: The function of the Regional People's Representative Council (DPRD) is manifested in 3 (three) things, namely: the legislation function, the budget function, and the supervisory function. In particular, the function of the district/city DPRD is regulated in Article 149 paragraph (1) of Law Number 23 of 2014 concerning Regional Government (hereinafter referred to as the Regional Government Law) which states that the district/city DPRD has the function of forming district/city Regional Regulations, budgets, and supervision. Problem 1. What is the effectiveness of the main points of thought in the preparation of budget planning in Rembang Regency? 2. What are the factors that affect the effectiveness of the main points of thought in the preparation of budget planning in Rembang Regency? This research is categorized as an empirical (non-doctrinal) legal research that mainly examines the position of the main points of thought of the DPRD in the Rembang Regency RKPD by comparing the situation in the field with the laws and regulations (statute approach). The results of the study show that the effectiveness of the DPRD's Points of Thought in the preparation of budget planning in Rembang Regency is highly dependent on the synergy between the DPRD, the local government, and the community. As an instrument of representation of community aspirations conveyed through members of the DPRD, the Principles of the DPRD plays an important role in ensuring that the needs and priorities of the development of the Rembang community are accommodated in the Regional Revenue and Expenditure Budget (APBD), so that the Principles of the DPRD can function optimally, a mechanism that is well coordinated with the results of the Development Plan Deliberation (Musrenbang) is needed, so that there is no overlap in programs. 2. Factors that affect the effectiveness of Points of Thought (Pokir) in the preparation of budget planning in Rembang Regency are very diverse and interrelated. First, the quality of community participation is a key factor. The high participation of the community in the process of collecting aspirations through the Development Plan Deliberation (Musrenbang) will produce Pokir that is more relevant and in accordance with real needs in the field.

Keywords: Budget planning, DPRD points, Local government.

1. Introduction

The function of the Regional People's Representative Council (DPRD) is manifested in 3 (three) things, namely: the legislation function, the budget function, and the supervisory function. In particular, the function of the district/city DPRD is regulated in Article 149 paragraph (1) of Law Number 23 of 2014 concerning Regional Government (hereinafter referred to as the Regional Government Law) which states that the district/city DPRD has the function of forming district/city Regional Regulations, budgets, and supervision. ¹

According to the provisions of Article 149 paragraph (2) of the Regional Government Law, the three functions are carried out within the framework of people's representation in the district/city area.

Azhari, A. F. (2016). Negara Hukum Indonesia: Dekolonisasi dan Rekonstruksi Tradisi. Jurnal Hukum IUS QUIA IUSTUM, 19(4), 489–505. ¹ <https://doi.org/10.20885/iustum.vol19.iss4.art1>

In addition to being regulated in the Regional Government Law, the function of the DPRD is also regulated in Law Number 17 of 2014 concerning the Consultative Assembly, the House of Representatives, the Regional Representative Council, and the Regional Representative Council (hereinafter referred to as the MP3D Law). Article 365 paragraph (1) of the MP3D Law states that the district/city DPRD has the function of legislation, budget and supervision. These three functions are also carried out within the framework of people's representation in the district/city. Therefore, the members of the DPRD should understand the essence of their existence as members of the DPRD who represent the people. If this is understood, the people's trust will grow, both towards the members of the DPRD and in the DPRD institutionally.

In order to carry out its functions, the district/city DPRD captures the aspirations of the community and fights for the aspirations of the people it represents is one of the contents of the oath/promise spoken by DPRD members when they are inaugurated.² The absorption of community aspirations is also an obligation inherent to members of the district/city DPRD as stipulated in Article 161 letter i, letter j, and letter k of the Regional Government Law. The obligations are in the form of; (1) Absorbing and collecting the aspirations of constituents through regular working visits; (2) Accommodating and following up on community aspirations and complaints; and (3) Providing moral and political accountability to constituents in their constituencies.

Absorbing and following up on the aspirations of the community they represent is an activity that must be carried out and fought for by every member of the DPRD. The follow-up of these activities is fought by DPRD members through the regional development planning mechanism. The regional development plan in question includes: (1) Regional Long-Term Development Plan (RPJPD); (b) Regional Medium-Term Development Plan (RPJMD); and (c) Regional Government Work Plan (RKPD).

Planning is a process to determine the right future action through selective affairs by taking into account available resources, while regional development is an effort carried out by all components in the region to realize a just and prosperous society.³ In preparing a regional plan, it begins with preparing an RPJPD which is prepared for twenty years, to follow up on the RPJPD, an RPJMD is prepared where the preparation of this RPJMD is carried out every five years during the transition of regional leadership, the elected Mayor will pour his Vision and Mission into the campaign promise through the RPJMD. To follow up on this RPJMD, an RKPD was prepared which was sourced from the vision and mission of the Regional Head, the Regional Development Conference (Musrenbang) with the community, and the main points of the DPRD.

The points of thought (Pokir) of the DPRD are one of the important elements in the planning and budgeting process of local governments. Pokir, which comes from the results of the recess and community aspirations, aims to bridge the needs of residents with regional development priorities planned by the local government. In Rembang Regency, the implementation of Pokir in the process of preparing the regional budget has a significant role to ensure that the budget policies made can absorb the aspirations of the community and realize inclusive development and according to the needs of the local community.

In addition to the implementation of Musrenbang by the government, it is also known that there is absorption of community aspirations by DPRD members through recess, which is carried out three times a year, or once in one session, by visiting constituents and the community in the constituency of the DPRD member concerned.⁴ The recess period is a pause period for the DPRD session used by council members to communicate with their constituents. This recess needs to be carried out to give adequate time for council members to meet with constituents and other people in their respective

Muluk Khairul, *Suing Public Participation in a Public Participation Study with a Systems Thinking Approach*, Bayu Media Publishing, Malang, ² 2018, p.54.

Insan Tajali Nur, Aditia Syaprih, Joko Suhendro, Hulman Siregar, (2020). Memperkokoh Ekonomi Sosial Indonesia Melalui Kolaborasi ³ Rochdale Prinsip Dan Karakteristik Masyarakat Nelayan. Jurnal Jurisprudence. Vol 10. No. 1. Pp 94-108
<https://doi.org/10.23917/jurisprudence.v10i1.10842>

Suparno Suparno, 2016, Model Pengawasan Perwakilan Rakyat Daerah Terhadap Pemerintah Daerah Dalam Rangka Mewujudkan Good ⁴ Governance (Studi Di Kota Salatiga Periode 2014-2019), Jurnal Jurisprudence. Vol 6 No 2, Pp 126-135
<https://doi.org/10.23917/jurisprudence.v6i2.3010>

constituencies. The pause of the session is necessary because there are time limitations and distance from the constituents. Recess is a means for the community to interact with council members because recess is a must for council members.⁵

The preparation of the DPRD Points of Thought document is intended as an effort by the DPRD in directing and supervising the implementation strategy of development programs, in an effort to realize the achievement of the vision of a region.

The objectives of the DPRD are:

1. Providing materials, directions as well as inputs to the preparation of the initial draft document of the RKPD
2. Facilitate and make effective the preparation of RKPD, KUA, PPAS, and APBD documents
3. Directing and focusing efforts to achieve the regional vision through APBD planning and budgeting
4. Directing the preparation of development policies and programs in accordance with the RPJPD and RPJMD
5. Realizing the aspirations of the people in the region in the implementation of development through the DPRD representation function
6. Supporting the realization of a better level of community welfare.

Permendagri No. 86 of 2017 stipulates that in the preparation of the initial draft of the RKPD, the DPRD provides suggestions and opinions in the form of the main points of the DPRD based on the results of the recess/screening of community aspirations as material for the formulation of activities, activity locations and target groups that are in line with the achievement of development goals that have been stipulated in the Regional Regulation on RPJMD (Article 78 paragraph (2) of Permendagri No. 86 of 2017). Suggestions and opinions in the form of DPRD Points of Thought are submitted in writing to the Regional Development Planning Agency (Bappeda).

The preparation of the initial draft of the RKPD includes an examination of the Principles of the DPRD. In particular, the review of the main points of the DPRD is regulated in Article 178 of Permendagri No. 86 of 2017 which reads the following provisions:

- (1) The study of the main points of the DPRD as referred to in Article 153 letter k is a study of regional development problems obtained from the DPRD based on the minutes of the hearing meeting and/or the meeting as a result of the absorption of aspirations through the recess.
- (2) The main points of the DPRD as referred to in paragraph (1), are aligned with development goals and priorities as well as the availability of real budget capacity.
- (3) The minutes of the meeting as referred to in paragraph (1), are documents available until the time the initial draft is prepared and the documents of the previous year that have not been reviewed.
- (4) The results of the study of the main points of the DPRD are formulated in a list of development problems signed by the Chairman of the DPRD.
- (5) The main points of the DPRD as referred to in paragraph (1) are submitted no later than 1 (one) week before the RKPD Musrenbang is held.
- (6) The main points of the DPRD as referred to in paragraph (5), are included in *the e-planning* for Regions that already have SIPD.
- (7) The main points of the DPRD that are submitted after the deadline as referred to in paragraph (5), will be used as input material in the preparation of changes to the RKPD based on changes to the current year's APBD or in the preparation of the following year's RKPD.

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In practice in Rembang Regency, the Points of the DPRD are interpreted as a form of implementing the *budgeting function* of DPRD members. This was carried out after the DPRD members concerned

Adianto Asari Hasim, "Model Penerapan Aspirasi Masyarakat oleh Dewan Perwakilan Rakyat Daerah", *Jurnal Ilmu Administrasi Negara*,⁵ Vol.14, No.1, 2016, hlm.71.

went down to the constituency (Dapil) and absorbed the aspirations and needs of the people in their respective constituencies. So far, there are no standard technical provisions regarding these points of thought. Many opinions and perceptions have developed that the DPRD Points of Thought are more directed to the amount of aspiration funds rather than to the substance of the regional development planning policy that is in accordance with the RPJMD that has been set.

The preparation of the DPRD Points of Thought is a routine activity carried out every year by DPRD members with the assistance of the DPRD Secretariat. The DPRD Points of Thought input process begins with the implementation of DPRD Recess activities in the context of absorbing the aspirations of the people or constituents from each council member. This DPRD recess activity is an activity to obtain inputs and to absorb and capture the aspirations of the community/constituents in each constituency. Recess activities must be carried out by each member of the DPRD which is carried out once per session or three times a year.

The effectiveness of the implementation of the DPRD Pokir in the preparation of budget planning still faces several challenges. Among them are coordination between DPRD members and executives in integrating Pokir into regional budget documents, limited budget allocation to accommodate all proposed Pokir, and budget priorities that are often contrary to the real needs of the community. In addition, the monitoring and accountability mechanism in the implementation of Pokir also needs to be strengthened to avoid abuse and ensure that the budget is used effectively.

With the study of the effectiveness of Pokir in the preparation of budget planning, it is hoped that solutions can be found to increase community participation through Pokir aspirations, improve communication and coordination between the DPRD and local governments, and create a budget system that is more responsive to local needs in Rembang Regency.

2. Problem Formulation

Based on the background of the problem that has been raised above, the formulation of the problem in this study is presented in the form of the following questions:

1. How effective are the main points of thought in Rembang Regency?
1. Factors that affect the effectiveness of the main points of thought?

3. Research Methods

Research method is a way or effort to do something by using the mind carefully to achieve a goal by searching, writing, compiling, formulating, and analyzing until compiling a report⁶. Empirical legal research is research or observation in the field or field research that focuses on collecting empirical data in the field⁷. This research is categorized as empirical (*non-doctrinal*) legal research. Method The approach used in this study is the juridical-empirical method. Juridical-empirical research is legal research on the application or implementation of normative legal provisions directly on every specific legal event that occurs in society⁸. In a juridical-empirical approach that researches the implementation of Permendagri No. 86 of 2017 in measuring the effectiveness of the main points of the DPRD in the preparation of the Rembang Regency RKPD.

4. Discussion

4.1. Effectiveness of Points of Thought in Rembang Regency

The State of the Republic of Indonesia, as stipulated in Article 18 Paragraph 1 of the 1945 Constitution, is divided into provinces, and each province is further divided into districts/cities, each of which has a local government regulated through law. These regions are autonomous within the framework of the Unitary State of the Republic of Indonesia. The division of the territory considers several aspects, including the geographical aspect which includes territorial and ethnographic boundaries, as well as the geopolitical aspect which includes the conditions of local government and the

Cholid Narbuko dan Abu Achmadi, *Metodologi Penelitian*, (Jakarta: PT. Bumi Aksara, 2003), hal. 1⁶

Mukti Fajar ND dan Yulianto Achmad, *Dualisme Penelitian Hukum Normatif dan Hukum Empiris*, (Yogyakarta: Pustaka Pelajar, 2010), hal. 7³⁴

Abdulkadir Muhammad, *Hukum dan Penelitian Hukum*, (Bandung: Citra Aditya Bakti, 2004), hal. 134⁸

legacy of the Dutch colonial government. Thus, Indonesia is divided into regions that have different characteristics but also similarities. The founders of the nation argued that the most suitable form of government to unite these differences in characteristics was a unitary state with a centralistic republican system of government.

Decentralization is a form of central and regional relations within the framework of a unitary state. In a unitary state, all parts of the country are managed by the central government. Due to the vast area and the character of the region, in addition to the limitations of the central government to handle all government affairs that guarantee public services, some affairs are handed over to the local government. This is different from the federal form, where parts of the federal state are basically states that are united into one country. Matters that cannot be done by the states, such as those concerning interstate relations, are left to the federal government. If in a unitary state the authority given to the regions is given by the central government, in a federal state the affairs of the federal government are agreed among the states.

Regional Autonomy is intended to accelerate economic equity, democratization at the local level, improve public services, encourage community empowerment, and foster initiatives and creativity and community participation in development. The concept of autonomy in Indonesia is different from the concept of autonomy applied in various countries. If autonomy in other countries is symmetrical (uniform), in Indonesia, regional autonomy is applied asymmetrically (not uniformly). Asymmetric decentralization is a form of delegation of special authority that is only given to certain regions.

The 1945 Constitution, which is the reference for the constitution, has established the basic concept of autonomy policy to the regions, but in its historical development, the idea of regional autonomy has undergone various changes in the form of policies caused by the strong attraction of the political elite at that time. Syaekani HR., Afan Gaffar, and Ryaas Rasyid said that government is an activity of state administration to provide services and protection for all citizens, make arrangements, mobilize all necessary resources, and foster relationships both within the state environment and with other countries. Meanwhile, at the local level, it serves to foster relationships with national governments and other local governments.⁹

In a sovereign unitary state attached to the people, the nation and the State of the Republic of Indonesia will not be divided among the units of government. Other units of government outside the government do not have what R. Kranenburg calls *pouvoir constituant*, the power for the Constitution/Law and its own organization. This is what distinguishes a unitary state from a federal state. The federal state is a pluralistic state so that each state has the power to form a Constitution / Law. While a unitary state is a single state.¹⁰

Smith stated that decentralization includes several elements, namely:¹¹ First, decentralization requires area restrictions, which are usually based on three things, namely spatial patterns of social and economic life, a sense of political identity, and the efficiency of public services that can be implemented. Second, decentralization also includes the delegation of authority, both political and bureaucratic authority. From these two main elements was born the so-called *local government*, which is defined by the United Nation as:

"Political subdivision of a nation (or in federal system state) which is constituted by law and has substantial control of local affairs, including the power to impose taxes or expropriate labor for prescribed purposes the governing body of such an entity is elected or otherwise locally selected"

From the above definition, implicitly there is actually a difference between local government within a country with a federal system and a unitary state. As exemplified by Hoessein about Indonesia as a unitary state (*eenheidstaat*) will not have an area in a "staat" environment as well. This means that the autonomous regions that are formed will not have sovereignty or semi-sovereignty like states in a federalist system. Quoting the opinion of R. Kranenburg, he revealed that autonomous regions would not have a "*pouvoir constituant*". The principle in a unitary state according to Hans Antlov is "*the powers*

Syaekani HR., Afan Gaffar, dan Ryaas Rasyid, Otonomi Daerah Dalam Negara Kesatuan, Pustaka Pelajar, Yogyakarta, 2002, Hlm. 233.⁹
Bhenyamin Hoessein, dalam Hanif Nurcholis, Teori dan Praktik Pemerintahan dan Otonomi Daerah, Cetakan ke-1, PT. Grasindo, Jakarta, 2005, hlm. 6.

B. C. Smith, Decentralization the territorial dimension of the state, George Allen and Unwin LTD, 1985 hlm. 8 – 12.¹¹

held local and regional organs have been received from above, and can be withdrawn through new legislation, without any need for consent from the communes or provinces concerned”¹²

Along with this principle, the implementation of regional autonomy must always be oriented towards improving the welfare of the community by always paying attention to the interests and aspirations that grow in the community. The interests and aspirations of the community must be captured by the Regional Government and the Regional People's Representative Council as a representation of the people's representatives in the institutional structure of the local government that carries out government functions, which aims as mentioned above. The local government carries out the function of government and the DPRD carries out the function of legislation, *budgeting* and supervision. As an element of regional government, the DPRD participates in giving birth to policies in its region, especially those outlined in Regional Regulations. In general, this role is manifested in three functions, namely:

1. Regulators are regulating all regional interests, both those that include regional household affairs (autonomy) and central government affairs whose implementation is handed over to the regions (assistance duties);
2. Policy Making is formulating development policies and planning development programs in their regions;
3. Budgeting, namely Regional Budget Planning (APBD);

More specifically, based on the applicable laws and regulations (Susduk Law and Regional Government Law), the implementation of the two roles of the DPRD is further simplified into three functions, namely:

1. Function of Regional Regulation Formation,
2. Budget function; and
3. Supervisory function.

The duties and authorities of the DPRD include

1. Forming district regulations with the Regional Head;
 2. Discuss and give approval to draft regional regulations regarding the district revenue and expenditure budget submitted by the Regional Head;
 3. Carry out supervision of the implementation of regional regulations and the district revenue and expenditure budget;
 4. Propose the appointment and dismissal of Regional Heads and/or Deputy Regional Heads to the Minister of Home Affairs through the governor to obtain approval of the appointment and/or dismissal;
 5. Electing a deputy Regional Head in the event of a vacancy in the position of Deputy Regional Head;
 6. Providing opinions and considerations to the district government on the plan for international agreements in the region;
 7. Giving approval to the international cooperation plan carried out by the district government;
 8. Request a report on the accountability of the Regional Head in the implementation of the district local government;
 9. Giving approval to cooperation plans with other regions or with third parties that burden the community and the region;
 10. Strive for the implementation of regional obligations in accordance with the provisions of laws and regulations; and
 11. Carrying out other duties and authorities regulated in the provisions of laws and regulations
- The relationship between the local government and the DPRD should be a working relationship with equal status and partnership.

Equal position means that the local government institutions have the same and equal position, meaning that they do not supervise each other. ¹³Partnership means that between the Regional

Bhenyamin Hoessein, “Pergeseran Paradigma Otonomi Daerah dalam Rangka Reformasi Administrasi Publik di Indonesia”, Makalah dalam ¹² Seminar Reformasi Hubungan Pusat Daerah Menuju Indonesia Baru: Beberapa Masukan Kritis untuk Pembahasan RUU Otonomi Daerah dan Proses Transisi Implementasinya, yang diselenggarakan oleh ASPRODIA-UI, Jakarta, 27 Maret 1999.

Government and the DPRD are both partners in making regional policies to implement regional autonomy in accordance with their respective functions so that between the two institutions build a working relationship that is mutually supportive (synergy) and not an opponent or competitor to each other in carrying out their respective functions.

The DPRD Points of Thought document is a very important and strategic document to underlie and direct the implementation of development so that it cannot be separated from the realization of the vision of the region. In addition, this document is also very limited related to the time factor of its completion, because the main points of the DPRD are very necessary as material for the preparation of the initial draft of the RKPD document.

The main points of the DPRD must be conveyed in a timely manner so that the discussion of derivative documents such as RKPD, KUA and PPAS, as well as RKA and RAPBD becomes more directed and effective because in the discussion it is only harmonized. According to the Assistant for Administration and Finance of Rembang Regency Sri Wahyuni said

"The preparation of the main points of the DPRD in Rembang Regency has been carried out in accordance with the regulations on regional development planning (Regulation of the Minister of Home Affairs Number 86 of 2017). The main points of the DPRD are prepared based on the results of the recess/collection of community aspirations which in its implementation are planned/scheduled and funded."¹⁴

The DPRD is given a budgeting function, indirectly there is the authority of the DPRD to participate in compiling the development budget in the regions. Budget preparation in this area, in accordance with the mechanism regulated in Permendagri No. 87 of 2017, begins during the development planning deliberations (Musrenbang) at the village/sub-district, sub-district, district/city levels and up to the province, the role of the DPRD exists and cannot be ignored. In carrying out this function, the district/city DPRD can conduct a screening of community aspirations in each constituency, as explained by the Assistant for Administration and Finance of Rembang Regency:

"The screening of community aspirations by DPRD members is usually formalized in a meeting activity in the region/constituency of the DPRD member concerned by inviting / gathering constituents or community representatives. Usually, those who are invited are prioritized by their supporters. Based on my assumptions, perhaps with consideration that they are used to interacting so that it is easier to communicate, besides that there is also a participant's pocket money as an encouragement to attend."¹⁵

Points of Thought (Points of Thought of the DPRD) The Regional House of Representatives (DPRD) is a proposal or aspiration submitted by members of the DPRD based on the results of absorbing aspirations from the people in their constituency. Legally, the basis for the preparation and submission of the DPRD Points of Thought is regulated in several laws and regulations, including Law Number 23 of 2014 concerning Regional Government and Regulation of the Minister of Home Affairs Number 86 of 2017 concerning Procedures for Planning, Control, and Evaluation of Regional Development.

In practice, the preparation of the DPRD Points of Mind starts from the results of the recess or working visit of DPRD members to their constituencies, where DPRD members absorb the aspirations directly from the community. These aspirations are then formulated into proposed programs or activities that are adjusted to regional development priorities.¹⁶

Although there is a clear legal basis, the effectiveness of the DPRD's Points of Thought in budget planning is often influenced by local political dynamics and budget limitations. Effectiveness is generally seen as the level of achievement of operational and operational objectives. Basically, effectiveness is the level of achievement of the organization's target tasks that are set. Sometimes, the DPRD's Proposals

Netty Naiborhu, Josua Hari M, Government's Role After the 374/PDT.G/LH/2019/PN.JKT.PST Decision concerning Jakarta's Air¹³ Pollution in the Context of Environmental Recovery, 2022, Vol 12 No 1. Pp 1-17 <https://doi.org/10.23917/jurisprudence.v12i1.1072>

Interview with Sri Wahyuni Asisten Administrsai Dan Keuangan Kabupaten Rembang¹⁴

Interview with Sri Wahyuni Asisten Administrsai Dan Keuangan Kabupaten Rembang¹⁵

Atrya - Yusnidhar, Harun Harun, Aidul Fitriadi Azhari. *Legal Accountability of Recording Transparency in Village Fund Financial Reporting*.¹⁶ Jurnal Jurisprudence, Vol 11 No 2, 2021. Pp 267-281p <https://doi.org/10.23917/jurisprudence.v11i2.16384>

are not fully accommodated in the APBD due to differences in priorities between the legislature and the executive or due to regional fiscal limitations.

The Points of the DPRD, which are conveyed by the representatives based on the results of the recess or their interaction with constituents in their constituencies, also have a significant role in the development planning process. The Points of Thought of the DPRD represent the interests of the community represented by the members of the DPRD and are one of the sources of input for the preparation of the regional budget. In some cases, there is a potential overlap between the Musrenbang proposal and the DPRD's Points, which can lead to inefficiencies in budget planning.

This condition is in line with the explanation of the Administrative and Financial Assistant who said that:

"BAPPEDA as a technocratic tank team for the preparation of regional development planning under the direction of the leadership (Regent, Deputy Regent and Regional Secretary) has coordinated and communicated. Coordination and communication through bureaucratic procedures carried out by BAPPEDA and the DPRD Secretariat have reached an impasse because they have not been able *to balance* the revenue plan and expenditure plan contained in the Regional Government Work Plan (RKPD) document. Even if the results of the Regional Inspectorate's review of the RKPD Draft suggest that BAPPEDA improve the RKPD Draft by balancing the revenue plan and the expenditure plan, BAPPEDA is difficult to improve because it touches the realm of budget political policy whose authority lies with the Regent and DPRD. Political communication between the Regent and the DPRD as a bridge/*compromise on budgeting* did not go well"¹⁷.

Good integration between Musrenbang and the DPRD Points of Thought in the preparation of the RKPD also ensures that development planning is more responsive to the needs of the community and more realistic in terms of budget allocation.

4.2. *Factors Affecting the Effectiveness of the Main Points of Thought*

The main points of thought are ideas or inputs submitted by members of the Regional People's Representative Council (DPRD) based on the results of community aspirations collected through various forums, such as Development Planning Deliberations (Musrenbang) and recesses. The main points of the Regional People's Representative Council (DPRD) are an important foundation in the preparation of the Regional Government Work Plan (RKPD), which is then further elaborated in the Regional Revenue and Expenditure Budget (APBD).

The factors that affect the effectiveness of the points of thought (Points of Thought of the DPRD) in the preparation of regional budget planning are very diverse and interrelated. The Points of Thought of the DPRD are an important instrument that results from the aspirations of the community, which is channeled through members of the Regional People's Representative Council (DPRD). In order for the DPRD Points of Thought to function optimally, several main factors affect its effectiveness, including :

4.3. *Community Participation*

The effectiveness of the points of thought (Points of Thought of the DPRD) is highly dependent on the level of community participation in the process of formulating ideas and aspirations which are then submitted to the Regional People's Representative Council (DPRD). Active community involvement allows the DPRD to capture real needs on the ground, reflect authentic aspirations and are in line with realities at the local level. One of the main forums that is an important means of capturing the aspirations of the community is the Development Planning Deliberation (Musrenbang), in line with the presentation of the Administrative and Financial Assistant of Keputan Rembang which emphasized:

"To accommodate the proposals/aspirations of the community, development planning deliberations (musrenbang) and recesses of DPRD members are held. Starting from musrenbangdes, recess of DPRD members, RKPD musrenbang (musrenbangcam and musrenbangkab) to the Regional Apparatus/cross-

Wawancara dengan Sri Wahyuni Asisten Administrsai Dan Keuangan kabupaten Rembang¹⁷

Regional Apparatus forum. Coordination between the DPRD, the executive and the community is quite good, in terms of the implementation of musrenbang, recess and regional apparatus forums".¹⁸

4.4. *Inter-Agency Coordination*

In addition to community involvement, coordination between the DPRD and local governments (executives) plays a crucial role in determining the effectiveness of the main points of thought (DPRD Points of Thought) in the preparation of budget planning. In this context, the DPRD and the executive must have a strong synergy. The DPRD plays the role of the proposer of the DPRD Points of Thought, which comes from the results of collecting community aspirations through official forums such as the Development Planning Deliberation (Musrenbang) and recess. The DPRD must be able to explain the proposed DPRD Points in detail, including its relevance to the needs of the community, according to the Rembang district inspector:

"Substantively, most of the activities of the DPRD are not aligned with development priorities and the real needs of the community. Success Indicators The main points of the DPRD so far are still limited to the output of the implementation of activities so that they have not been able to measure the outcome performance indicators in relation to regional development priorities and the real needs of the community"¹⁹.

Meanwhile, the executive must assess the DPRD's Points of Thought from the aspects of sustainability, budget availability, and technical feasibility.

4.5. *Budget Availability*

Budget limitations are often the main challenge in implementing the main ideas program (DPRD Points) proposed by the community through the Regional People's Representative Council (DPRD).

4.6. *Data and Information Quality*

Another factor that greatly affects the effectiveness of the main points of thought (DPRD Points of Thought) is the quality of the data and information used in the preparation process. In order for the DPRD's Points of Thought to be relevant and on target, members of the Regional People's Representative Council (DPRD) need accurate and comprehensive data on social, economic, and infrastructure conditions in their areas.

4.7. *Regulatory and Policy Aspects*

Regulations and policies that govern regional planning and budgeting mechanisms also greatly affect the effectiveness of the main points of thought (Points of Thought of the DPRD). The Points of Thought of the DPRD must be compiled and implemented within the framework of applicable regulations, such as Law No. 23 of 2014 concerning Regional Government and Law No. 17 of 2003 concerning State Finance. These two laws provide a legal basis for transparent and accountable governance and financial management.

4.8. *Political Commitment*

Political commitment from DPRD members and local governments is also one of the determining factors for the success of the DPRD Points of Thought (DPRD Points of Thought). The DPRD has a strategic role in ensuring that the aspirations of the people they receive are not only recorded, but also fought for so that they can be integrated into the Regional Government Work Plan (RKPD) and the Regional Revenue and Expenditure Budget (APBD). This political commitment includes the seriousness of DPRD members to really guard the aspirations of the community until they are realized in development programs.

Wawancara dengan Sri Wahyuni Asisten Administrsai Dan Keuangan Kabupaten Rembang¹⁸
Wawancara dengan Ibu Imung Tri Wijayanti inspektur kabupaten Rembang¹⁹

4.9. Supervision and Evaluation

Supervision and evaluation play an important role in determining the effectiveness of the main points of thought (Points of Thought of the DPRD). After the DPRD Points of Thought are integrated into the Regional Government Work Plan (RKPD) and the Regional Revenue and Expenditure Budget (APBD), a systematic monitoring mechanism is needed to ensure that the programs resulting from the DPRD Points of Thought are actually implemented as planned.

It is also important to involve the community in the evaluation process. Community involvement in providing input on the effectiveness of the program can enrich the results of the evaluation and provide a broader perspective on the impact felt by the community.

5. Conclusion

The effectiveness of the DPRD's Points of Thought in the preparation of budget planning in Rembang Regency is highly dependent on the synergy between the DPRD, the local government, and the community. As an instrument of representation of community aspirations conveyed through members of the DPRD, the Principles of the DPRD plays an important role in ensuring that the needs and priorities of the development of the Rembang community are accommodated in the Regional Revenue and Expenditure Budget (APBD), so that the Principles of the DPRD can function optimally, a mechanism that is well coordinated with the results of the Development Plan Deliberation (Musrenbang) is needed, so that there is no overlap in programs. Transparency at every stage, starting from the collection of aspirations, the preparation of the DPRD Points of Thought, to its implementation, it is very necessary to avoid potential deviations and ensure that the proposed programs are in accordance with the vision of regional development. The success of the DPRD's Points of Thought in improving community welfare is also influenced by good supervision and evaluation factors, both from the DPRD side as a proposer and from the local government as the implementer. With proper management, the DPRD Points of Mind can be an effective tool in encouraging participatory and targeted development in Rembang Regency, so that it can have a significant positive impact on improving the quality of life of the local community.

The factors that affect the effectiveness of Points of Thought (Pokir) in the preparation of budget planning in Rembang Regency are very diverse and interrelated. First, the quality of community participation is a key factor. The high participation of the community in the process of collecting aspirations through the Development Plan Deliberation (Musrenbang) will produce Pokir that is more relevant and in accordance with real needs in the field. Second, the ability and capacity of DPRD members to absorb, formulate, and propose Pokir is also influential. Members of the DPRD who have a good understanding of regional problems and community needs can produce more quality and targeted Pokir. Third, effective coordination between the DPRD and local governments is essential to ensure that the proposed Pokir can be integrated with the local government's work plan. Openness and transparency in the budget planning process also contribute to the effectiveness of Pokir, where all parties can monitor and communicate well with each other. Fourth, the budget factor itself is determinant. Regional budget limitations can limit the implementation of the programs proposed in Pokir, thus affecting their impact on the community. Finally, a strong evaluation and monitoring system is needed to ensure that the programs proposed in Pokir can be well realized and provide significant benefits to the community. By paying attention to these factors, the effectiveness of Pokir in the preparation of budget planning in Rembang Regency can be improved, so that regional development can run more responsive and participatory.

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