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icrtlaw@ums.ac.id

Role of The DPR RI in Its Function Budgeting in State Financial Management

Querida Paraninda Pandan Arum
Law Science, Faculty of Law and Politic Science, Universitas Muhammadiyah Surakarta
c100220329@student.ums.ac.id

Nuria Siswi Enggarani
Law Science, Faculty of Law and Politic Science, Universitas Muhammadiyah Surakarta
nse178@ums.ac.id

The House of Representatives of the Republic of Indonesia (DPR RI) holds a strategic position in state financial management, particularly through the implementation of its budgetary function, which includes budgetary rights. This study focuses on analyzing the DPR RI's role in carrying out this budgetary function, both based on statutory provisions and in practice. The approach used in this research is normative juridical, emphasizing the study of applicable legal norms.
Research findings indicate that in the budgeting process, the Indonesian House of Representatives (DPR RI) has the authority to discuss and approve the Draft State Budget Law (RUU APBN) with the President. This authority is exercised through the DPR's internal apparatus, specifically the Budget Agency (Banggar) and relevant commissions. The legal basis for this mechanism is stated in Article 110 paragraphs (1) and (2) of the MD3 Law. On the other hand, the DPR Ethics Council (MKD) acts as a complementary body responsible for maintaining the integrity, ethics, and honor of DPR members. In the context of the budgeting function, the existence of the MKD has its own significance because every decision related to the budget has a direct impact on state financial governance and the interests of the wider community.
Keywords: DPR RI, Budgeting Function, State Financial Management.

INTRODUCTION

The People's Representative Council (DPR) in the constitutional structure of the Unitary State of the Republic of Indonesia plays a role as the holder of legislative authority. Provisions regarding the DPR are regulated in the 1945 Constitution of the Republic of Indonesia, specifically in Article 19 paragraphs (1), (2), and (3), which state that DPR members are elected through a general election mechanism (election). In addition, regulations regarding the composition of the DPR are stipulated by law, and this institution is required to hold a session at least once every year. Both the DPR and the Regional Representative Council are part of state institutions that have regulations regarding their functions, duties, positions, and obligations that have been determined (1).

The role of the People's Representative Council of the Republic of Indonesia in managing state finances is considered very important and cannot be separated from its constitutional authority. This is primarily reflected in its budget function, which includes the DPR's budget rights (2). In addition, the provisions in Article 23 Paragraph (1) of the 1945 Constitution of the Republic of Indonesia after the amendments emphasize that the State Budget (APBN) is a representation of state financial management that must be stipulated annually in the form of a law. Its implementation must also be carried out transparently and accountably with the main goal of realizing maximum public welfare. This provision outlines what is meant by the APBN as a form of state financial management, the legal form of which is a law (3). This legal form of law is what makes the DPR involved in the preparation of the APBN as state financial management.

Article 23 paragraph (1) of the 1945 Constitution after the amendment is still often questioned because it tends to position the APBN only as an administrative instrument in managing state finances. In fact, from a philosophical perspective, the APBN should also be understood as the embodiment of the people's sovereignty exercised through the DPR's budgetary rights. The complexity of this problem is increasingly visible in state administration practices, especially when various budget corruption cases arise involving DPR members in the RAPBN deliberation process. On the other hand, the provisions in Law Number 17 of 2003 concerning State Finance and Law Number 27 of 2009 concerning MD3 not only limit the discussion of the RAPBN to the strategic macro policy level, but also extend to the technical details of the five units (organizational units, functions, programs, activities, and types of expenditure). This condition then encouraged a number of civil society groups to seek judicial review at the Constitutional Court (1)(2).

Every year, the ratification of the State Budget Law by the House of Representatives (DPR) often draws criticism, despite being a mandatory legal document, particularly regarding the discrepancy between budget targets and realization due to economic dynamics and the Minister of Finance's constitutionally questionable authority to freeze or divert budgets. National fiscal governance reform was marked by the presence of a legal framework through Law Number 17 of 2003 concerning State Finance and Law Number 1 of 2004 concerning State Treasury, which initiated the implementation of a performance-based budgeting system. However, its implementation remains faced with various obstacles, particularly related to the dimensions of accountability, transparency, and unequal budget distribution. On the other hand, certain sectoral regulations have also given rise to dynamic debates, such as mandatory budget allocation obligations (mandatory spending) in the Health Bill, the controversy over village fund governance following the enactment of Law Number 6 of 2014 concerning Villages, and procedural issues in Law Number 11 of 2020 concerning Job Creation that have implications for cross-sectoral budgeting mechanisms. Furthermore, Constitutional Court Decision No. 35/PUU-XI/2013 issued by the Constitutional Court of the Republic of Indonesia stipulates that the phrase "activities and types of expenditure" is unconstitutional, so that the scope of discussion of the Draft State Budget in the DPR is currently limited to only three unit levels, namely organizational units, functions, and programs.

Prior to the issuance of Constitutional Court Decision No. 35/PUU-XI/2013, the practice of discussing the Draft State Budget (RAPBN) demonstrated that, despite the highly detailed discussions, encompassing activities and types of expenditures, the resulting level of transparency remained relatively low. In fact, the deliberation process tended to be largely secretive. Consequently, any policy changes or decisions were often made incrementally on a small scale, rather than through major breakthroughs. This pattern of procedures, rules, and practices repeated itself over time. This situation is a major problem, as even detailed deliberations lack transparency, resulting in the APBN being less than optimal in realizing public prosperity. It begs the question of what the results would be if the deliberations were not conducted in-depth.

The legislative branch's budgetary authority often receives little attention in legal studies, particularly in the realm of constitutional law. This is because the issue is closely related to the draft state budget (RAPBN) approval process, and therefore is predominantly viewed from an economic perspective. However, in constitutional law studies, more attention is directed to the DPR's two other primary functions: the legislative function, which concerns the authority to create laws, and the oversight function, which relates to the DPR's role in overseeing the implementation of executive power.

Budgetary power is a strategic authority of the legislative body, as it determines the allocation of state spending and can even reject budget proposals submitted by the government. As Alexander Hamilton argued and quoted by Bagir Manan, legislative power lies in control of the "power of the purse." In presidential systems, this role is generally stronger than in parliamentary systems due to relatively weak party discipline and the implementation of the principle of checks and balances, which encourages a more active parliament, even allowing it to oppose the executive, even if they are from the same party.

A rather ironic condition can be seen from the results of research released by the National Democratic Institute (NDI) for International Affairs in 2005, where as many as 89% of DPR members stated that they did not understand the details of their own institution's operational budget (4). This raises a fundamental question: if DPR members have difficulty in accessing and understanding budget information, then what about the wider community, especially the economically weak groups? Furthermore, if the discussion process is carried out without sufficient depth, then the quality of the results of the RAPBN discussion will certainly have the potential to decline (5).

This raises a complex dilemma. On the one hand, overly detailed and technical discussions can actually open up opportunities for influence peddling in the drafting of the State Budget (RAPBN). However, on the other hand, the budget draft submitted by the government is not always ideal and therefore requires evaluation and correction. Therefore, Constitutional Court Decision No. 35/PUU-XI/2013 should not be viewed as a final solution capable of completely reorganizing and straightening out the function of the DPR's budgetary rights in preventing such practices (6). Therefore, a more in-depth study is needed to find the most appropriate formulation of the DPR's budgetary rights, so that the APBN truly reflects the sovereignty of the people and is able to direct the management of state finances for the greatest possible public welfare (7).

Based on the explanation above, the author is interested and wants to discuss it further in the form of written research with the title**"The Role of the Indonesian House of Representatives in the Budgeting Function in Managing State Finances.**"

METHOD/IDEA

The research method can be understood as a structured scientific process, based on certain methods and frameworks, to examine one or more legal phenomena through analysis of the object of study. In this research, a normative juridical approach is used, namely an approach that focuses on the study of legal problems by referring to and adapting them to applicable legal norms in order to obtain accurate and relevant results. By using this approach, the author examines various legal provisions contained in laws and regulations related to the role of the Indonesian House of Representatives in carrying out the budgeting function in managing state finances, while also examining various obstacles that arise in the implementation of this function.

This research is categorized as descriptive-analytical research aimed at identifying and accurately describing various characteristics, conditions, and specific phenomena, while also examining the interrelationships between these phenomena occurring in society. The focus of the study is formulated on examining the role of the House of Representatives of the Republic of Indonesia in implementing the budgeting function in managing state finances, including the obstacles and challenges that arise in its implementation.

The approach used relies on secondary data collected through a literature study method, which includes primary legal materials such as the 1945 Constitution of the Republic of

Indonesia, Law Number 17 of 2003 concerning State Finance, Law Number 1 of 2004 concerning State Treasury, and Law Number 15 of 2004 concerning Audit of State Financial Management and Accountability. In addition, this study also utilizes secondary legal materials in the form of scientific literature, official documents, and previous research results that are relevant to the issues being analyzed (8).

The methods used in this research include interrelated data collection and data analysis methods. Data collection was conducted through literature review, namely by tracing, studying, and reviewing various documents, laws and regulations, and other legal materials relevant to the research object in order to obtain the required information. Meanwhile, data analysis was conducted using a qualitative descriptive method, namely by processing data in the form of words, sentences, images, diagrams, or matrices through a process of analysis, interpretation, and interpretation according to their classification to then draw conclusions. The drawing of conclusions was carried out deductively, namely by outlining general provisions or concepts to analyze and understand the problems in the case being studied.

RESULTS AND DISCUSSION

A. The Role of the Indonesian House of Representatives (DPR RI) in Carrying Out Budgetary Functions (Budgeting) In State Financial Management Based on Applicable Laws and Regulations

The role of the House of Representatives of the Republic of Indonesia in carrying out its budgeting function is a crucial element in state financial governance based on the 1945 Constitution of the Republic of Indonesia (UUD NRI 1945) and its various derivative regulations. State finances themselves are not only limited to money, but encompass all state rights and obligations that have economic value, including all forms of wealth in the form of goods and other tangible and intangible assets that arise as a consequence of the implementation of the state's function in financing government and development activities for the benefit of the wider community.

In its management, state finances include a series of processes that include the planning, implementation, supervision, and accountability stages, including the State Budget (APBN) and the management of state assets. Operationally, the preparation of plans and budgeting is the authority of the government as the executive, which is then poured into the APBN as mandated in Article 23 paragraph (1) of the 1945 Constitution, which states that: "The state budget as a form of state financial management is determined annually by law and implemented openly and responsibly for the greatest prosperity of the people."

In carrying out its budgeting function, the DPR's role does not stop at the discussion and approval of the State Budget (APBN). There is also an ethical internal oversight mechanism through the DPR Ethics Council (MKD), which is a DPR complementary organ with permanent status as stipulated in Law Number 17 of 2014 concerning the MPR, DPR, DPD, and DPRD. In this case, the MKD is given the authority to enforce the DPR's code of ethics and procedural rules, including assessing the behavior and decisions of DPR members during the process of drafting and approving the state budget. Therefore, the existence of the MKD reflects an internal oversight instrument that focuses on maintaining integrity and ethics in the implementation of the budget function by the DPR RI.

Efforts to realize good governance in state administration require state financial management to be carried out professionally, transparently, and accountably, in line with the provisions of the 1945 Constitution of the Republic of Indonesia. The provisions in Article 23C mandate that regulations regarding state finances must outline these basic principles into various general principles. These principles include classical principles such as the annual principle, universality, unity, and specialization, as well as contemporary principles that reflect best practices, namely performance-based accountability, professionalism, proportionality, transparency, and the existence of financial audits by independent and free institutions. The implementation of all these principles is important to ensure the realization of the principles of governance as stipulated in Chapter VI of the 1945 Constitution of the Republic of Indonesia, as well as being the foundation for reforming state financial management to strengthen the integrity of the Unitary State of the Republic of Indonesia.

On the other hand, the systematic and widespread corruption in Indonesia has harmed state finances and violated the social and economic rights of the people, so that its eradication must be carried out in an extraordinary manner and with special mechanisms. Article 23E Paragraph (1) of the 1945 Constitution of the Republic of Indonesia stipulates that to audit the management and accountability of state finances, a free and autonomous Audit Board shall be established; Paragraph (2) states that the results of the audit shall be submitted to the DPR, DPD, and DPRD according to their authority; and Paragraph (3) stipulates that the results must be followed up in accordance with the law. Therefore, a truly independent audit body is needed that is free from government influence so that it can carry out its functions objectively and effectively (9).

In these provisions, there are three main concepts that can be identified, namely the understanding of criminal acts of corruption, state finances, and the state economy. Based on the General Explanation of Law Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, what is meant by state finances includes all forms of wealth owned by the state, whether separated or not, including all rights and obligations arising from the control, management, and accountability of state institution officials, both at the central and regional levels. In addition, this scope also includes wealth under the control and management of BUMN/BUMD, foundations, legal entities, or companies that involve state capital participation or third parties bound by agreement with the state. Based on these normative provisions, the preparation of the State Budget is required to prioritize the principles of justice, effectiveness and efficiency, budget balance and deficit, discipline, transparency, and accountability, all of which are in line with the principles of good governance in order to improve government performance.

State financial management is overseen through a multi-layered system by various institutions. Audit reports conducted by the Supreme Audit Agency (BPK) are submitted to the House of Representatives (DPR). If the audit reveals any indication of irregularities or criminal acts, these findings are forwarded to the President for follow-up through law enforcement agencies, such as the Attorney General and the Indonesian National Police. Meanwhile, the Financial and Development Supervisory Agency (BPKP) submits its audit findings directly to the President. Follow-up on these findings is carried out according to the President's direction, and if there are any violations of the law, the case is referred to law enforcement agencies in the relevant region. Although oversight mechanisms have been systematically developed and implemented in every government agency and state-owned enterprise, corrupt practices persist. Therefore, a strong commitment and continuous efforts are needed to create clean state financial management that is oriented towards public welfare.

In general, a multi-layered and integrated supervisory and audit system offers a number of important benefits. This approach narrows the span of control, making the oversight process more effective and efficient. Furthermore, overlapping audit practices which have tended to be a routine bureaucratic burden can be minimized. This mechanism also helps clarify the boundaries of audit objects for greater focus, while also introducing a check-and-recheck process at every level, thus ensuring the quality of the resulting reports. Furthermore, transparency in audit results increases, access to information on irregularities becomes more open, opportunities for corruption, collusion, and nepotism can be reduced, and the accountability and responsibility of supervisors or auditors are strengthened (10).

Furthermore, the implementation of this system allows for early detection of corruption and sharpens the focus of oversight (11). This approach also aligns with the principle of regional autonomy, whereby regional officials are given the space to carry out oversight, while the re-examination process can still be redirected if asymmetric information arises. This way, the oversight process can run automatically without being disrupted by conflicts of authority or rejection of audits, ultimately creating an integrated control system within the framework of a unitary state.

In carrying out its budgeting function, the Indonesian House of Representatives (DPR RI) has the authority to discuss and approve the Draft State Budget (RUU APBN) together with the President, which involves strategic decision-making related to the allocation of the state budget and has a direct impact on the public interest (12). Therefore, every member of the DPR is obliged to exercise this authority professionally, objectively, transparently, and free from conflicts of interest. Deviations such as abuse of authority or actions that harm state finances can be categorized as violations of the code of ethics. In this context, the Council's Ethics Court (MKD) plays a role in ensuring that the implementation of the budget function remains in accordance with the principles of good governance by examining and deciding on alleged violations of the code of ethics by DPR members during the budget discussion process, so that the budgeting function is not only monitored legally and politically, but also through ethical mechanisms.

The existence of the MKD also strengthens the accountability of the Indonesian House of Representatives in managing state finances to prevent corruption, collusion, and nepotism that have the potential to harm the state and reduce public trust. As a guardian of institutional ethics, the MKD ensures that DPR members remain guided by the interests of the people and the principles of social justice in carrying out their budgetary functions. Institutionally, the budgeting function is carried out through DPR supporting organs, especially the Budget Agency (Banggar) and DPR commissions, as regulated in Article 110 paragraph (1) and paragraph (2) of the MD3 Law, where Banggar discusses fiscal policies and macroeconomic frameworks and synchronizes the results of budget discussions, while the commissions discuss the budgets of their respective ministries and/or partner institutions.

In carrying out its budgetary function, every member of the Indonesian House of Representatives cannot escape the obligation to comply with legal and ethical norms. This provision is emphasized in Article 80 of the MD3 Law, which requires DPR members to comply with the applicable code of ethics and rules of procedure. In an effort to ensure that this obligation is carried out consistently, the DPR Ethics Council (MKD) was established as a permanent DPR supporting body. Furthermore, Article 119 of the MD3 Law stipulates that the MKD has the duty to maintain and uphold the honor and dignity of the DPR. Based on Article 120 paragraph (1) of the MD3 Law, the MKD is given the authority to conduct investigations and make decisions on alleged violations of the code of ethics by DPR members, including those related to the implementation of the budgetary function.

More detailed regulations regarding the code of ethics are contained in the Regulation of the Indonesian House of Representatives Number 1 of 2015 concerning the Code of Ethics of the Indonesian House of Representatives, which in Article 2 requires members of the House of Representatives to uphold integrity, honesty, responsibility, and public interest in carrying out their duties. Articles 6 and 7 prohibit abuse of authority, acceptance of gratuities, and actions that give rise to conflicts of interest, including in the process of discussing and determining the state budget, with ethical sanctions regulated in Article 21. Thus, the budgeting function of the Indonesian House of Representatives is not only related to the legal authority in discussing and approving the State Budget, but also contains ethical responsibilities that are supervised through the MKD mechanism to ensure integrity, accountability, and compliance with the principles of the rule of law, democracy, and the public interest.

B. The Authority of the Indonesian House of Representatives and Its Implementation in the State Financial Management Cycle

The implementation of the budgetary function by the Indonesian House of Representatives (DPR RI) serves as a strategic tool to ensure that state financial management is transparent, accountable, and democratic, while reflecting the sovereignty of the people and the implementation of checks and balances mechanisms. Legally, this authority is derived from the 1945 Constitution of the Republic of Indonesia and the Law on the People's Consultative Assembly (MPR), the House of Representatives (DPR), the Regional Representative Council (DPD), and the Regional People's Representative Council (DPRD) (MD3 Law), which serves as the legal basis for the DPR in carrying out its budgetary function. In practice, the DPR not only discusses and approves the Draft State Budget (APBN) submitted by the government, but also has the authority to propose changes to both aspects of state revenue and expenditure. Through this authority, the budgetary function carried out by the DPR is essentially a primary indicator in assessing the extent to which fiscal policy supports the interests of the people as reflected in the formulation of the APBN.

However, in state administration practice, the implementation of the budgeting function of the Indonesian House of Representatives still faces structural and functional challenges that create a gap between normative arrangements and implementation. One fundamental problem is the imbalance in position between the House of Representatives and the government in the budgeting process, where the government has full authority in drafting and submitting the State Budget Bill, while the House of Representatives is more involved in the discussion and approval stages (13). This condition causes the House of Representatives' budgeting function to tend to be reactive and limited to providing political legitimacy to the budget draft prepared by the executive, so that the House of Representatives' role as a representation of the people in determining the direction of state budget policy is not yet fully optimal (14).

The public still believes that the DPR's budget function is not fully pro-people, especially due to the focus on fund allocations such as aspiration houses, overseas comparative studies, regional work visits, and official cars (15). On the other hand, the technical complexity of state financial management, which requires a deep understanding of macroeconomic assumptions, fiscal policy, and a performance-based budget system, poses a serious challenge for the DPR RI. The limited technical capacity of some members has the potential to reduce the quality of discussions and increase dependence on government data, so that the substantive oversight function of the budget is less than optimal. In addition, the strong influence of political interests and faction dynamics often encourage compromises oriented towards party interests or short-term electoral considerations, thus risking shifting the budget orientation away from the public interest and the principle of general welfare (16).

The effectiveness of the budget function can be seen from the extent of the changes between the Draft State Budget (RAPBN) proposed by the government and the APBN stipulated by the DPR. However, in practice, the DPR tends to accept macroeconomic assumptions and revenue and expenditure components in aggregate without significant changes. Even in the 2010 Revised State Budget (APBN-P), the distribution of funds to 11 commissions, each amounting to Rp100 billion, shows a tendency for budget allocation to be oriented towards absorption, rather than effectiveness and real needs. This budgeting authority also opens up the potential for conflicts of interest and abuse of authority if the process is not transparent. Therefore, in addition to legal and political oversight, it is necessary to strengthen ethical oversight through the DPR Ethics Council (MKD) to enforce the code of ethics, maintain the integrity of members, and ensure that budget decisions remain in the public interest (17).

Based on institutional dynamics and several studies, the main challenges in implementing the **budgeting function** of the Indonesian House of Representatives (DPR RI) include:

a. Imbalance in Human Resources and Supporting Infrastructure: The House of Representatives (DPR) is often perceived as having limited technical capabilities in analyzing complex budget documents compared to the executive (government), which has a more comprehensive apparatus. The quality of expert staff members of the DPR is often insufficient to provide in-depth budget analysis.
b. Limited Discussion Time: Discussions of the Draft State Budget with ministries/agencies are often limited by a tight time limit, so that the analysis of national priority programs is less than optimal and has the potential to become merely a formality for approval.
c. Shift in Focus from Programs to Activities: Achieving a balance between strategic, program-based budget deliberations and overly detailed, activity-level project discussions remains a challenge, often leading to fragmented focus and a failure to achieve targeted outcomes.
d. Political Configuration Imbalance (Coalition-Opposition): The dominance of the government coalition in the DPR can reduce the sharpness of the oversight and budget functions, where the functions*budgeting*tend to simply agree to government proposals without critical "checks and rechecks".
e. Challenges of Emergency Situations (Pandemic/Crisis): Crisis situations (such as the Covid-19 pandemic) force the DPR to approve budget adjustments quickly (via Perppu/Perpres), which drastically reduces the DPR's flexibility and latitude in discussing budget details.
f. Transparency and Public Image: There is a challenge of a negative image related to the behavior of council members, such as budget discussions that are sometimes not transparent (outside the council building) and the spotlight on the work visit budget that is considered less relevant to the results.

Normatively, the Council's Ethics Court (MKD) has the authority to examine and decide on alleged violations of the code of ethics by members of the People's Representative Council of the Republic of Indonesia, including those related to attitudes, statements, and actions in the budget deliberation process (18). The existence of the MKD is intended to ensure that the budgeting function of the DPR RI is carried out with integrity, free from conflicts of interest, and in accordance with the ethical principles of state administration. However, in practice, the MKD's limited authority to enforcing internal ethics with relatively light sanctions gives rise to the perception that this institution's effectiveness in preventing and prosecuting ethical violations in the budgeting process is not optimal, thus resulting in a weak deterrent effect and a decline in public trust in the DPR RI (19).

The budgetary function of the DPR is essentially realized through the process of discussing and making decisions to accept or reject the Draft State Budget (APBN) proposed by the President. This provision is based on Article 23 paragraph (3) of the 1945 Constitution, which states that if the Draft State Budget does not receive DPR approval, the government will continue to use the previous year's APBN. This is also emphasized in Law Number 17 of 2003 concerning State Finance, which states that the APBN is the government's financial plan that must obtain DPR approval (20). In practice, the DPR not only plays an approving role, but also has the authority to propose changes to both revenue and expenditure aspects of the Draft State Budget, so that constitutionally its position is very strategic in the APBN preparation process. However, the practice of "budget brokers" involving certain DPR members actually reflects a deviation from this function and harms the essence of representation, which should be oriented towards the interests of the wider community. Therefore, it is necessary to strengthen the role of the DPR in the budget planning stage, increase the technical capacity of members, expand transparency and public participation, and sharpen the authority and sanctions of the MKD so that the budgeting function truly reflects siding with the people and institutional accountability (21).

Although the authority of the 1945 Constitution through Article 23 paragraph (3) and Law Number 17 of 2003 has given the DPR great power in carrying out its budgetary function, its implementation is still perceived by the public as not fully siding with the interests of the people. In practice, this function should be the main indicator to assess the extent to which the DPR shows siding with the people, especially in the process of discussing and approving the State Budget Bill proposed by the President, including when making adjustments to the components of state revenue and spending.

However, public scrutiny has emerged regarding a number of budget allocations allocated to DPR members, such as funding for aspiration houses, comparative study abroad activities, work visits, and the provision of official vehicles. In addition, the DPR is also considered to have not been optimal in processing and integrating the results of work visits and public aspirations into the APBN planning. The imbalance in budget distribution is also visible in the 2010 APBN/APBNP, where central government spending dominates at 69.33% (IDR 781.5 trillion), while the portion for regions only reaches 30.61% (IDR 344.6 trillion), even though development implementation is mostly taking place at the regional level which actually requires greater budget support (22).

Furthermore, various parties believe that the DPR's budgetary function prioritizes internal interests and is often used as a political bargaining tool. In the 2010 Revised State Budget (APBN-P), the DPR's budget reached IDR 1.22 trillion, with a significant increase in overseas visit costs of 46.4% compared to the previous year. The DPR is also considered to tend to accept the government's macroeconomic assumptions without significant changes and to allocate budgets to commissions without considering effectiveness. There are also "Hidden Aspiration Funds" such as the IDR 7.1 trillion DPDFPPD and IDR 5.5 trillion DPIPD, which are considered to have no clear criteria and have the potential to become a place for budget brokering practices. In fact, there are indications that certain regions must deposit a certain percentage to obtain these funds, thus further strengthening the assumption that the budgetary function has not been fully implemented in a transparent and pro-people manner (23).

Allegations that members of the DPR are acting as budget brokers are very likely due to their strategic position in the deliberations of the State Budget proposed by the government. This practice is generally suspected to be carried out by some members of the DPR Budget Agency, not all members (24). In the budget function, the orientation that emerges is often more about efforts to spend the budget for personal interests rather than realizing a budget that is truly pro-people. In addition, the existence of budget brokers, both among DPR members and parties associated with them, has the potential to harm regions that actually need funds for development (25).

In the supervisory function, although more than thirty working committees (panja) have been formed, in substance the fundamental problems have not been fully resolved. This condition shows that more creativity and political energy are being expended to fight for personal, group, class, or party interests than to fight for the aspirations of the people who have given the mandate

(26). As a result, public expectations that campaign needs and promises can be realized have not been fully met.

CLOSING

1. Conclusion
   In carrying out its budgeting function, the Indonesian House of Representatives has the authority to discuss and approve the Draft Law on the State Budget (RUU APBN) together with the President, with this authority being exercised through DPR supporting organs, especially the Budget Agency (Banggar) and commissions as regulated in Article 110 paragraph (1) and paragraph (2) of the MD3 Law. In this context, the DPR Ethics Council (MKD) as a supporting organ of the DPR has an important role in enforcing the code of ethics and maintaining the dignity and honor of members, especially because decisions in the budget sector have a direct impact on the management of state finances and public interests.
2. Suggestions (optional)
   The public is expected to be more cautious in selecting a bank for investment, given that all banking activities carry risks. Banks that have earned public trust are also expected to be transparent in providing information to customers regarding risk management and the supervisory management system implemented by Bank Indonesia. Furthermore, the House of Representatives (DPR) and related authorities need to optimally carry out their duties and functions, particularly in overseeing Bank Indonesia's activities as the holder of government funds, as the DPR has the constitutional authority to exercise this oversight function.

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