

# **The Evolving Role Of East Kalimantan Provincial Legislators In Budget Supervision: An Integrative Study Of Knowledge, Ethics, And Technology**

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## **Abstract**

This study aims to analyze the dynamics of local legislators' roles in overseeing public budgets through the integration of knowledge, ethics, and technology. A quantitative approach was employed using a survey method, with data collected via questionnaires distributed to voters of regional legislative council (DPRD) members in East Kalimantan, selected through purposive sampling. The data were analyzed using multiple linear regression to examine the influence of legislators' budgetary knowledge on the effectiveness of regional financial oversight (APBD), along with the moderating roles of political commitment, leadership style, organizational culture, and independence. The findings indicate that legislators' knowledge of budgeting has a positive effect on financial oversight. Furthermore, political commitment, leadership style, organizational culture, and independence significantly strengthen this relationship. These results underscore the importance of integrating cognitive capacity, ethical values, and technological support in enhancing accountability and transparency in public financial management by local legislators.

**Keywords:** Local Legislators, Budgetary Knowledge, Political Ethics, Financial Oversight,

## **INTRODUCTION**

National development is a shared responsibility between the government and the public in the pursuit of a just, prosperous, and equitable society. One of the key pillars of successful development lies in the transparent and accountable management of public budgets. In the post-Reformation era, Indonesia adopted a decentralized system of

governance, granting regional governments greater autonomy to manage their own finances through the mechanism of regional autonomy. This shift has placed regional legislative bodies—specifically the Regional House of Representatives (DPRD)—in a strategic position to oversee and safeguard the Regional Revenue and Expenditure Budget (APBD).

However, in practice, numerous irregularities and corruption cases have been reported involving DPRD members, particularly in the formulation and oversight of the regional budget. These issues have contributed to a decline in public trust in regional legislative institutions. Media coverage has further reinforced this negative perception by frequently reporting legislators' involvement in budget-related scandals. This situation points to fundamental weaknesses in integrity, budgetary knowledge, and the oversight function of DPRD in managing public finances.

In this context, it is essential to critically examine how regional legislators' understanding of the budget system contributes to the quality of their oversight function. Furthermore, ethics and organizational culture are crucial elements that influence the effectiveness of DPRD's role. Alongside these, the advancement of information technology has elevated the demands on legislators to possess sufficient digital literacy in order to utilize financial systems optimally and ensure budget transparency.

This study aims to explore the dynamics of the role of regional legislators in overseeing regional budgets through an integrative approach, combining knowledge, political ethics, and the use of information technology. The findings are expected to contribute to strengthening the institutional capacity of DPRD, particularly in fulfilling their budgeting and controlling functions within a democratic and accountable regional governance framework.

## **METHOD**

This study employs a quantitative descriptive approach to analyze the relationship between public knowledge, ethical perceptions, and the use of technology in the oversight role of legislators in managing regional budgets. The research population consists of 320 eligible voters in East Kalimantan who participated in the legislative election and have a basic understanding of the DPRD's budgeting function. Respondents were selected through purposive sampling, based on criteria that reflect their civic engagement and familiarity with budget-related governance. The study uses primary data, collected through a structured closed-ended questionnaire, which was developed from relevant theoretical frameworks and modified from the research of Pramita and Andriyani (2019). The instrument was tested for validity and reliability to ensure its methodological soundness. The analysis includes an independent variable (budgeting knowledge), a dependent variable (budget oversight by

legislators), and several moderating variables, including political ethics, leadership, organizational culture, and independence. Each questionnaire item is measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). Data were analyzed using descriptive statistics and multiple linear regression, with the aid of SPSS software. This methodological design aims to produce accurate and replicable findings, contributing to a deeper understanding of the factors that shape the effectiveness of legislative budget oversight in a decentralized governance system.

## RESULTS AND DISCUSSION

Variable	Regression Coefficient	t-Statistic	Sig. (p-value)	Description
Constant ( $\alpha$ )	15,872	—	—	—
Political Communication	2,135	4,521	0,001	Highly Significant
Leadership Style	2,742	3,980	0,002	Significant
Organizational Culture	2,315	4,106	0,001	Highly Significant
Independency	1,986	3,657	0,004	Significant
Indicator				Value
Multiple R				0,902
R Square				0,814
F Statistic / F Calculated				21,488
Significance of F (Sig.)				0,000

Regression Equation:

$$Y = 15,872 + 2,135X_1 + 2,742X_2 + 2,315X_3 + 1,986X_4$$

The results indicate that all independent variables have positive regression coefficients, suggesting that any increase in these variables contributes to enhancing the effectiveness of budget oversight by regional legislators (DPRD). The R Square value of 0.814 demonstrates that these four variables collectively explain 81.4% of the variance in the effectiveness of budget supervision, while the remaining 18.6% is influenced by factors outside the model. The F-statistic value of 21.488 and a significance level of 0.000 further confirm that the model is statistically significant and reliable for accurate prediction.

Individually, the analysis reveals the following insights:

- 1). Political communication ( $\beta = 2.135$ ; Sig = 0.001) has a positive and significant effect on budget oversight. This suggests that legislators' ability to engage in effective internal and external communication is essential in reinforcing their control over regional financial

management.

- 2). Leadership style ( $\beta = 2.742$ ; Sig = 0.002) emerges as the most dominant variable in the model. Legislators with participatory, inclusive, and public service- oriented leadership styles tend to be more effective in performing oversight functions.
- 3). Organizational culture ( $\beta = 2.315$ ; Sig = 0.001) also has a significant impact, highlighting that a transparent, ethical, and accountable culture provides a supportive institutional environment for effective budget monitoring.
- 4). Independency ( $\beta = 1.986$ ; Sig = 0.004) reflects that the more independent legislators are—free from political pressure or vested interests—the more likely they are to maintain objectivity and integrity in budget supervision.

These findings reinforce earlier studies, such as Hanafiah et al. (2022), which emphasized the importance of political ethics and moral integrity in sustaining legislative control. Similarly, Lestari & Wibowo (2023) demonstrated that active public participation and effective public communication are key catalysts for participatory oversight. Yusuf & Kurniawan (2022) also found that an adaptive organizational culture enhances fiscal accountability at the regional level. Moreover, this study confirms that technical knowledge alone is not sufficient for effective legislative budget oversight. Instead, it is the integration of knowledge, ethical commitment, institutional governance, and digital capacity that forms the foundation of a modern, accountable, and participatory budget supervision system. Effective communication, public-oriented leadership, a healthy organizational climate, and legislative independence are critical pillars in building such a system.

The analysis based on data collected from voters in East Kalimantan also reveals that public knowledge about the DPRD's budget function positively affects perceptions of legislative oversight quality. The more people understand the budget formulation and implementation process, the higher their expectations for transparency and accountability from legislators. This finding aligns with studies by Pramita and Andriyani (2010), and is further supported by Lestari & Wibowo (2023), who highlight the importance of fiscal literacy in strengthening social control over public budgeting.

The variable of political commitment also proves to moderate the relationship between budget knowledge and oversight performance. Legislators who are strongly committed to organizational values and public interests show greater oversight performance, as reflected in their integrity, honesty, and dedication to serving the people. This aligns with Hanafiah et al. (2022), who argue that moral commitment and ethical integrity are central to maintaining public trust in legislative representation.

Leadership style also continues to show a significant positive effect, where legislators with participatory and visionary leadership are more receptive to



public input and responsive to budget-related challenges. This is in line with findings by Stogdill (2004), and further supported by Zainuddin & Sari (2023), who conclude that collaborative leadership enhances the effectiveness of oversight and decision-making in the public sector.

Organizational culture plays a crucial role in reinforcing legislative oversight. A culture rooted in transparency, collective responsibility, and inclusive participation fosters an environment conducive to accountability. As Riani (2011) suggests, organizational culture stems from shared values that shape collective behavior and support sound governance. This is further affirmed by Yusuf & Kurniawan (2022), who find that a responsive bureaucratic culture enhances fiscal accountability at the regional level. Lastly, the independency variable has a proven significant effect on oversight performance. Legislators who maintain independence from political affiliations or external pressure are more focused on public interests, which prevents bias in budget monitoring. This finding is consistent with Alim (2007) and supported by Aditya & Ramadhani (2023), who state that legislative independence is fundamental to ensuring clean and objective decision-making in public budgeting.

In conclusion, the effectiveness of regional legislators' budget oversight is not solely determined by their technical knowledge, but rather by the synergistic integration of knowledge, ethical leadership, institutional culture, and political independence. This study contributes theoretically by proposing a multidimensional model of legislative oversight and offers practical implications for strengthening legislative integrity and capacity in the context of regional autonomy. Moving forward, enhancing public literacy and expanding technology-based oversight systems will be essential to achieving participatory and transparent budgeting at the local level.

## CONCLUSION

This study concludes that the effectiveness of budget oversight by regional legislators is not solely determined by technical knowledge of budgeting, but is also significantly influenced by the quality of political communication, leadership style, organizational culture, and the degree of legislative independence. These four dimensions collectively create a synergy that strengthens the legislators' role as guardians of regional financial transparency and accountability. Effective political communication facilitates healthy interaction between legislators and their constituents, thereby reinforcing the function of representation. A visionary and participatory leadership style enables legislators to be more adaptive in carrying out their oversight duties. A positive organizational culture fosters a work ethic that supports integrity and transparency, while independence ensures that decisions are made free from political pressure or vested interests. This study highlights the importance of integrating knowledge, ethics, and institutional governance as a foundation for developing a modern, professional, and participatory budget oversight system.

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