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**| RESEARCH ARTICLE**

## **Implementation of the Supervision of the Regional House of Representatives' Function in the Management of the Regional Budget in Buol Regency**

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**| ABSTRACT**

This study aims to determine the implementation of the Regional House of Representatives' supervisory function in the management of the regional budget in Buol Regency. It has been conducted in the Regional House of Representatives of Buol Regency using a qualitative descriptive approach. The data are collected through interviews with several informants, continuous observations, and studied documents related to the implementation of the Regional House of Representatives' supervisory function. The data analysis is carried out through data reduction, presentation, and drawing conclusions. In addition, data validation techniques are carried out through data triangulation, an extension of observations, the addition of references, and focus group discussion. The results showed that seeing from the planning aspect, especially at the stage of drafting the regional budget plan, is not optimal. It is found that the aspirations of the community have not been well captured. From the aspect of implementation, it is considered less than optimal due to the lack of budget and the seriousness of the Regional House of Representatives to carry out supervision of the determined regional budget. Meanwhile, the aspect of supervision of the Regional House of Representatives is still lacking, especially supervision of the performance of government administration in the management of the regional budget in Buol Regency. This study suggests that the supervisory function of the Regional House of Representatives should be optimized, especially in the management of the regional budget in Buol Regency.

**| KEYWORDS**

Regional House of Representatives Supervision, Regional Budget Management

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### **1. Introduction**

The supervision of the Regional House of Representatives (DPRD) towards local governments is one way to limit and control the administration of government (Syam, 2018). In a democratic country, the existence of the legislative body is essential as it is the people's representative in making laws or regional regulations that will be enforced for the people. DPRD is an institution that carries out legislative, budgetary and supervisory functions. The main challenge is how DPRD can create a working mechanism that can optimize its performance.

The DPRD's supervisory function is closely related to government actions (Nwogwugwu and Ishola, 2019). As one of the pillars of democracy, DPRD through the function of supervising the implementation of Regional Regulations and Regional Budget (APBD). In this case, the DPRD must supervise the government to avoid the deviation from the mandate of the law and the aspirations of the people. To avoid various administrative errors in the administration of the regional government bureaucracy, it can unwittingly lead to allegations of corruption for public officials who handle these public affairs. The existence of DPRD supervision will provide effective protection for the optimal governance of the government bureaucracy. The limited budget in carrying out the duties and responsibilities of the DPRD to carry out the supervisory function makes the DPRD reluctant to carry out supervision in each region to see developments and problems faced by the community. However, the DPRD should be able to carry out its functions properly. The supervisory function must run properly to ensure the implementation of good governance. (Wasahua et al., 2020).

## **2. Literature Review**

### **2.1. The Concept of Administration and Management in a Public Policy Perspective**

The administration is a branch of social science. The administration is typically studied as a phenomenon of modern society. The administration has a narrow meaning and a broad meaning. In a narrow sense, the administration is often defined as administrative activities. Administration in a broad sense is defined as cooperation. The term administration relates to cooperative activities carried out by humans or groups of people to achieve the desired goals. Cooperation is a series of activities carried out by a group of people together, regularly and directed based on the division of tasks in accordance with a mutual agreement (Marliani, 2018).

According to Stoner (2004), management is the process of planning, organizing, and using other organizational resources to achieve predetermined organizational goals (Batlajery, 2016). Administration and management are experiencing rapid development and are starting to be used as a reference in carrying out organizational activities. Management science sees phenomena that occur in modern society, so it requires the cooperation of a group of people to realize a common goal. The description of this can be found in the implementation of the management function, which consists of planning, organizing, directing and supervising. As part of the management function, the supervisory function needs to be implemented to realize the effectiveness and efficiency of an organization's activities. As well as the DPRD's supervisory function on the preparation of regional government budget plans. The supervisory function is carried out to maximize the management of the Regional Budget (APBD).

The public policy regulates public life made by state officials to solve public problems and arrive at the desired goals and objectives (Tonggil et al., 2021). In the context of public policy, one of the most decisive stages in a public policy is the stage of policy implementation. This implementation is needed to analyze various policies (Igirisa et al., 2020). Likewise, the implementation of the supervisory function as one of the stages in the process of implementing public policy greatly determines the success of a public policy

### **2.2. DPRD Supervision Function**

Supervision can be defined as a process to ensure that organizational and management objectives can be achieved. This relates to how to make activities as planned. This understanding shows that there is a very close relationship between planning and supervision (Siagian, 2013). Control or supervision is a function within functional management that must be carried out by each leader of all units/work units on the implementation of work or employees who carry out in accordance with their respective main tasks. Supervision is all activities to ensure and ensure that the tasks/works have been carried out in accordance with the predetermined plan.

In carrying out an authority, the stakeholders or authority holders are given tasks and functions as a consequence of the power they have and exercise. Function words in everyday life are often used in parallel with task words. Tasks describe the authority possessed by a person or entity, while functions are instruments or parts that operationally describe the tasks they have. The approach to understanding the functions stated above is an introduction to seeing and examining how the DPRD actually functions in relation to implementing the supervisory function.

The supervisory function is an important management function that is to support the implementation of the national development program. Thus, it is hoped that the desired goals will be realized with the implementation of effective supervision. The role of supervision in the implementation of development is to detect various deviations that may occur early on. Starting from the above expression, the supervisory function as one of the legal roles of the State administration deserves attention for the implementation of good governance. Optimizing supervision over the implementation of regional government aims to real Supervision can be defined as a process to ensure that organizational and management objectives can be achieved. This relates to how to make activities as planned. This understanding shows that there is a very close relationship between planning and supervision (Siagian, 2013). Control or supervision is a function within functional management that must be carried out by each leader of all units/work units on the implementation of work or employees who carry out in accordance with their respective main tasks. Supervision is all activities to ensure and ensure that the tasks/works have been carried out in accordance with the predetermined plan.

### **2.3. Principles and Policies for Preparation of Regional Budgets (APBD)**

The regional budget (APBD) is essentially a policy instrument used as a tool to improve public services and the welfare of the people in the region. Therefore, local governments must make real and structured efforts to produce regional budgets. The preparation of the regional budget should be carried out based on the principles of efficiency, effectiveness, timely implementation, and accountable use. It has a very important role in regional development planning. Delays in determining the regional budget will directly impact the implementation of development in the region (Nuraeni, 2017).

The Regional Budget is the regional government's annual financial plan which is discussed and approved jointly by the regional government and DPRD. It is determined by regional regulations. As the Regional Government's Annual Financial Plan, the regional budget describes all regional rights and obligations in the context of administering the regional government, which can be valued in money, including all forms of wealth related to regional rights and obligations within a period of one year. Apart from being the annual financial plan of the regional government, the regional budget is an instrument in the context of realizing services and

improving people's welfare to achieve the goals of the state. To make the regional budget function as an instrument for creating work reports reducing resource unemployment, all elements of regional government administrators must take steps to accelerate the process of preparing and discussing the regional budget so that mutual agreement between the regional government and DPRD on the draft regional regulation concerning the regional budget for the fiscal year can be reached no later than one month before the regional budget is implemented.

### **3. Methodology**

This research was conducted using a descriptive qualitative approach to reveal the supervisory function of the DPRD in the management of the regional budget in Buol Regency. Data collection techniques were carried out through observation, in-depth interviews and documents or references related to the research focus. Qualitative data analysis techniques were used to process the research data, namely data reduction, data presentation, and conclusion drawing. The researcher extended observations, added references, and focused group discussions on verifying the data.

### **4. Results and Discussion**

DPRD represents the people in the region and as one element of the regional government in charge of making regional regulations and the aspirations of the regional people they represent. The DPR has legislative, budgetary, and supervisory functions. The supervisory function is the function of the DPRD to supervise the implementation of laws, regional regulations and decisions of the Regent and policies set by the regional government (Abdurrohmam, 2019). Based on the results of the research that has been carried out, it was found that the supervisory function of the DPRD in the management of the APBD in Buol Regency is not optimal. The following paragraphs will describe the further explanations.

#### **4.1. Planning Stage**

The DPRD's supervisory function on APBD management covers all activities, ranging from planning, budgeting, implementation, administration, reporting, accountability, and monitoring (Bym et al., 2021). Planning is one of the early stages the most crucial thing to do. At the planning stage, it is necessary to look at the level of relevance between the Regional Government Work Plan and the programs implemented in the field. In DPRD, any work agenda that will be carried out is always based on the implementation of the meeting by the council's equipment, namely the Deliberative Council of the DPRD of Buol Regency. This is where the planning stage begins with the implementation of the Deliberative Council. Thus, the planning is drawn up at the beginning of the session to carry out the DPRD's agenda.

Consistent planning in the budgeting process will create a systematic and sustainable budget planning system. If this is accompanied by government openness in regional financial planning, it can be said that the results of the APBD preparation process will be of higher quality (Anugrah et al., 2017). Planning for the implementation of the functions of the DPRD in Buol Regency refers to the planning documents that have been discussed in the Deliberative Body and then determined based on the DPRD meeting. As a result, the implementation stage must refer to the budget planning and activities that have been made. However, because of certain conditions in the field, sometimes it is not in accordance with reality. Based on the information obtained from the informants, it can be explained that the implementation of the DPRD's supervisory function in the management of the APBD in Buol Regency from the planning aspect has been implemented. This is confirmed by the findings of the research that the planning process is based on community needs and the results of monitoring/evaluation in the field, which will then be discussed together in the Deliberative Body. The meeting results obtained will be synchronized with the Regional RPJMD program of Buol Regency and subsequently will be inputted into the Regional Government Information System (SIPD).

The Deliberative Body is the highest institution in the DPRD as one of the completeness of the council so that anyone who challenges the results of the deliberation is not allowed. The time needed for the planning stage is as soon as possible to decide. In other words, the APBD planning carried out must refer to and be contained in the Regional Government Information System or known as SIPD, in accordance with the provisions that have been decided together. The reality found that the plans that have been made and mutually agreed upon experience obstacles so that they do not run optimally. This problem often occurs in the DPRD, resulting in fictitious budgets that are not included or contained in planning documents. Theoretically, this is an error or mistake that must be corrected. However, in the government system, the budget is considered not to be an error as there are government policies regulating the budget that are not included/covered in the budget document. Thus it can be emphasized that the planning carried out as a form of DPRD oversight function in the management of the APBD in Buol Regency has been carried out in accordance with the planning documents that have been made and become the basis for reference for its implementation.

#### **4.2. Implementation Stage**

The implementation stage is the next stage that is carried out after planning. The implementation stage will refer to the planning document that has been mutually agreed upon in the Deliberative Body as one of the board's equipment. If the implementation is not in accordance with the planning document, it will result in inefficiency in the implementation of functions DPRD in the preparation of the APBD in Buol Regency. Based on information obtained from several informants, it is explained that the

implementation of the DPRD's supervisory function in the management of the APBD in Buol Regency had been carried out but is still not optimal. This is confirmed by the findings of the research that the implementation of APBD management is appropriate and is one of the functions of the DPRD carried out based on the RPJMD of Buol Regency. The implementation of APBD management is carried out based on the urgent need or a priority scale. Not all people's aspirations can be realized as they are entirely adjusted to the ability of the APBD owned by the region. However, in its implementation, there are still problems that occur, especially in regional development programs. This is indicated by the fact that many programs cannot be completed within the time period specified in the work contract with third parties. This phenomenon has an impact on development delays, and it is necessary to find a solution so that it is not expected to interfere with the completion of other work.

All of the problems faced in the field are poor governance practices, the occurrence of conflict of interest, and the lack of supervision carried out by the DPRD commission (the commission which has a special task to deal with economic and development problems in Buol Regency). In addition, based on observations, it is found that the optimization of the implementation of DPRD functions in the management of the APBD at the level of implementing policies on Regional Regulations and Regents' Regulations do not run properly.

The reality found is that there is an error in the DPRD in seeing and interpreting the condition of the community as one of the things that support the success or failure of the policies applied to the community. DPRD only sees regional potential at a macro level and cannot be used as the basis for implementing programs and policies clearly without prior empirical facts as a basis for decision making. Thus, it can be emphasized that the implementation of the DPRD function in managing the APBD in Buol Regency has been carried out based on the RPJMD but is still not optimal. This condition occurs because there are still many uncompleted according to the time specified in the agreement with third parties, and there are still many inappropriate programs provided by the government to the target because it only looks at the location of the area on a macro basis and does not consider the carrying capacity of the environment and the community itself.

#### **4.3. Supervision Stage**

The next stage is evaluation, which is carried out to see the optimization of the implementation of the DPRD's supervisory function in the management of the APBD. Parliamentary oversight of the legislative function is better than that presented in public, so the DPRD must complete its duties and functions properly (Syam et al., 2020). Based on findings, the DPRD has implemented an evaluation of the function of the DPRD in the management of the APBD. The results of the evaluation carried out by the DPRD show that there are still many regulations that do not work according to the goals and expectations. One of the flagship programs is the poverty alleviation program through the one man one cow program and the Taurat program. Both of these programs aim to overcome the problem of poverty by issuing a large enough budget, but the community has not been able to use it properly. One Man One Cow is a program of giving cattle to every member of the community to get one cow to breed. Meanwhile, the Taurat program is a Regional Action program through giving land and its certification by the Government Regional government for development supported by investment banking credit by involving companies in the plantation business as development partners in plantation development, processing, and marketing of produce in the hope of increasing Buol Regency's PAD, but so far it has not provided the expected output.

The supervisory function carried out by the DPRD is a counterweight to the power of regional heads who are given the authority to run the government (Saputri et al., 2020). Based on the problems obtained are the result of an evaluation carried out by the DPRD, the non-optimal policies of the flagship program are caused by planning errors that are not carried out based on the community's ability, potential, and community carrying capacity. The local government only decides to distribute livestock evenly in all villages and only looks at the regional map at a macro level, so that it has implications for the output of program implementation that is not going well. From the explanation above, it can be emphasized that the implementation of evaluation as one of the functions inherent in the DPR in implementing the APBD has been carried out by the DPR. The form of evaluation obtained in the field reveals that there are still many unfinished development programs and many policy products, which are basically superior regional programs that are not running optimally.

#### **5. Conclusion**

This study aims to determine the implementation of the Regional House of Representatives' supervisory function in the management of the regional budget in Buol Regency. Regarding the supervisory function of the DPRD in the management of the APBD in Buol Regency, research has been carried out starting from the aspects of planning, implementation and supervision. The aspects studied show that the DPRD's supervisory function has been carried out well. Although there are still aspects that need to be improved so that the performance of the DPRD is getting better as well. As this research only limited its study to the implementation of the Regional House of Representatives' supervisory function in the management of the regional budget, further in-depth research needs to be carried out in the aspect of contributing factors of the lack of supervisory function in DPRD.

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