

The Function of Supervision of the Regional Income and Expenditure Budget by the Regional People's Representative Board to Achieve Good Governance in Buton Utara District

Fatriah¹, La Ode Munawir²

Jl. Captain Pierre Tendean No. 109 A. Baruga, Kendari City
Faculty of Law, Southeast Sulawesi University
Email : fatria_butur123@yahoo.com munawir_ktc@yahoo.com

Abstract

The function of the Regional People's Representative Council in overseeing the budget is very necessary in order to realize good governance in the North Buton Regency, but what has happened in the North Buton Regency has not been in the administration of government. the absence of transparency in the use of the budget, the lack of efficiency in the use of the budget, the lack of public participation, the equitable distribution of the use of the budget in the six sub-districts of North Buton reflect injustice. For this research, it is very necessary to realize good and clean governance, namely by implementing good governance in North Buton Regency. to find out and identify the function of monitoring the regional income and expenditure budget by the regional people's representative council to realize good governance in North Buton Regency. The method used in this research is library research and field research. data analysis used in empirical law research. The results of the study expect the realization of good governance in the government of North Buton Regency.

Keywords: Supervision, Budget, Goog Governance,

DOI: 10.7176/JLPG/122-05

Publication date: July 31st 2022

Introduction

The form of good governance is the image of a democratic government. The most important principle of democracy is to put power in the hands of the people, where at the last level the people make provisions in the main issues regarding their lives, including in evaluating government and state policies, because these policies determine people's lives. ³legislative body in the regional people's representative council based on law no. 23 of 2014 underwent a change in its strategic position as an institution that accommodates, distributes as well as represents the aspirations of the people in the regions. While the position of the Regional People's Representative Council as an element of regional government administration states that: "Regency/Municipal People's Representative Council is a regional people's representative institution that is domiciled as an element of Regency and City regional government administrators."⁴

The Regency/City Regional People's Representative Council has the authority and duties: ⁵a). establish district/city regional regulations together with regents/mayors; b). discuss and give approval for the draft regional regulation regarding the district/municipality regional revenue and expenditure budget proposed by the regent/mayor; c). carry out supervision on the implementation of regional regulations and district/municipal regional revenue and expenditure budgets;

f). Provide opinions and considerations to the district/municipality regional government on the international agreement plan in the region; g). give approval to plans for international cooperation carried out by district/city regional governments; h). request a report on the accountability of the regent/mayor in the administration of regency/city regional government; i). give approval to the plan of cooperation with other regions or with third parties that burden the community and regions; j). strive for the implementation of regional obligations in accordance with the provisions of laws and regulations; and K). carry out other authorities and duties as stipulated in the provisions of the legislation. based on the authority given by law to the regional people's representative council, the supervisory function becomes the most important part to control the way of regency/city regional government.

In addition, the supervisory function carried out by the Regional People's Representative Council is to evaluate the implementation of regional regulations, regional government policies and performance-based

¹ Graduate Student Of Master Of Law University Of Southeast Sulawesi

² postgraduate lecturer in law at the university of southeast sulawesi

³Khairil Anwar, *Implementation of the Supervisory Function of the Regional Representative Council of Regional Governments in the Context of Realizing Good Governance* , Faculty of State Administration, University of Madura Pamekasa. p. 4.

⁴Syaiful Anam, Khairil Anwar, *Effectiveness of the Supervisory Function of the Dprd in Public Services* , Issn Reform 2088-7469 (Paper) ISSN 2407-6864 (Online) Volume 10 Number 1 (2020) 61 <https://jurnal.uniri.ac.id/index.php/reformasi/index> , page 64

⁵See Article 366 paragraph (1) of Law no. 17 of 2014 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representative Council, and the Regional People's Representative Council

budget implementation. the supervisory function is operated differently from the functional supervisory agency. This form of supervision is reflected in the rights of the regional people's representative councils, namely the right to ask questions, the right to ask for information and the right to conduct an investigation. supervision carried out by the Regional People's Representative Council of the Regional Government in accordance with their duties, authorities and rights through hearings, working visits, the formation of a special committee and the formation of a working committee which is regulated in the rules and/or in accordance with the laws and regulations.¹ The Regional People's Representative Council of North Buton Regency is a district-level regional people's representative institution in North Buton Regency, Southeast Sulawesi. The People's Representative Council of the North Buton Region has 20 members spread across 8 political parties, with the majority of the votes won by the National Mandate Party.²

The completeness of the Regional People's Representative Council of North Buton Regency, 1) the leadership of the regional people's representative council, 2) the deliberation body, 3) the commission, 4) the regional regulation formation body (bapemperda) 5) the budget agency, 6) the honorary body n 7). other necessary equipment and formed based on the plenary meeting. This is in accordance with the decision of the Regional People's Representative Council of North Buton Regency No. 106 of 2019. The Regional People's Representative Council must carry out its functions properly in order to realize good and clean governance, namely the implementation of good governance which is the main prerequisite for realizing people's aspirations to achieve the goals and ideals of the nation. and country. so that the implementation of the functions of the regional people's representative councils can be realized, the government is carried out by prioritizing the principles of democracy and the principles of good governance.³

Legislative body whose members are elected through a general election mechanism. Its existence (Regional People's Representative Council) is very important and strategic in carrying out its role in order to realize good and clean governance in carrying out its functions, it is necessary to prioritize moral commitment and professionalism. commitment is important as an effort to create a productive, reliable and authoritative regional people's representative council.

Function of the Regional People's Representative Council in budget oversight is very necessary in order to realize good governance in North Buton Regency, but what has happened in North Buton Regency has not materialized good governance in governance. the absence of transparency in the use of the budget, the lack of efficiency in the use of the budget, the lack of public participation, the equitable distribution of the use of the budget in the six sub-districts of North Buton reflect injustice. This research is very necessary in order to realize good and clean governance, namely by implementing good governance in North Buton Regency.

Research methods

Method used in this research is the empirical juridical research method. juridical approach (law is seen as a norm or *das sollen*), empirical approach (law as a social, cultural or *das sein* reality), because in this study primary data obtained from the field were used. So, the empirical juridical approach in this study means that in analyzing the problem, it is done by combining legal materials (which are secondary data) with primary data obtained in the field, namely about the role of regional people's representatives in budget oversight.

Discussion

North Buton Regency with its capital in Buranga is one of the regencies in Southeast Sulawesi province whose territory includes part of the northern part of Buton Island, as well as small islands scattered around the area. North Buton Regency is located in the southern part of the equator at latitudes 40 06' to 50 15' south latitude, and from west to east 1220 59' east longitude to 1230 15' east longitude.⁴

The boundaries of the administrative area of North Buton Regency are as follows: • In the north it is bordered by the Wawonii Strait. • to the east it is bordered by the Banda Sea. • To the south, it is bordered by Buton Regency. • In the west, it is bordered by the Buton Strait and Muna Regency.

Based on data from the National Land Agency (BPN), the land area of North Buton Regency is 1,923.03 km² which is located in the northern part of Buton Island. Of the 6 sub-districts located in North Buton Regency, Bonegunu District is the one with the largest area compared to other sub-districts, covering an area of 491.44 km² or 25.56 percent of the total area of North Buton Regency.⁵

The Function Of Supervision Of The Regional Revenue And Expenditure Budget By The Regional People's Representative Board To Achieve Good Governance In North Buton Regency .

¹ Aminudin, *Op., Cit*., page 138

²https://id.wikipedia.org/wiki/Dewan_Percepatan_People_Daerah_Kabupaten_Buton_Utara

³Jhony Fredy Hahury, *Functions of Parliament in Realizing Good Governance*, Focus, Volume 12, Number 2, March 2014, p. 265-278, page 265

⁴North Buton Regency in Figures 2021, Central Bureau of Statistics of North Buton Regency, page 4

⁵page 5

The supervisory function carried out by the Regional People's Representative Council by evaluating the implementation of regional regulations, regional government policies and performance-based budget implementation. the supervisory function is operated differently from the functional supervisory agency. The form of supervision of the Regional People's Representative Council is in accordance with the mandate of the legislation, namely the right to ask questions, the right to ask for information and the right to conduct an investigation. supervision carried out by the Regional People's Representative Council of the Regional Government.¹

The authority of the Regional People's Representative Council to oversee executive performance is carried out in order to realize good local governance as expected by the people. In order to reduce the burden on the community, regional parliaments can pressure the executive to cut unnecessary costs in providing services to their citizens. ²There are those who argue that the authority of the Regional People 's Representative Council in supervision is only limited to policies and is macro-strategic in nature. Many practitioners are of the view that it is necessary for members of the Regional People's Legislative Assembly to carry out supervision in more detail thoroughly, including in the context of management.³

1. the source of authority of the regional people's representative council in the supervision of the budget

The legitimacy of a legal action must be based on legal authority, according to Law Number 23 of 2014 Article 1, the Regional People's Representative Council, hereinafter abbreviated as the Regional People's Representative Council, is a regional people's representative institution that is domiciled as an element of regional government administration. Meanwhile, according to Law Number 17 of 2014 Article 363, it is stated that the Regency/City Regional People's Representative Council consists of members of political parties participating in the general election who are elected through general elections. Furthermore, Article 364 states that the Regency/City Regional People's Representative Council is a regional people's representative institution that is domiciled as an element of the Regency/City regional government administration.

Article 366 paragraph (1) letter c. The Regency/Municipal People's Representative Council has the authority and duty to carry out supervision over the implementation of regional regulations and the Regency/Municipal regional revenue and expenditure budget. The Regency/City Regional People's Representative Council has the authority and duties: ⁴a). establish district/city regional regulations together with regents/mayors; b). discuss and give approval for the draft regional regulation regarding the district/municipality regional revenue and expenditure budget proposed by the regent/mayor; c). carry out supervision on the implementation of regional regulations and district/municipal regional revenue and expenditure budgets; The supervisory authority granted to the regional people's representative councils through laws has not been optimally implemented to increase the optimization of the supervision of regional people's representatives in an effort to prevent state financial losses.

Regional financial management is realized in an integrated system embodied in the regional revenue and expenditure budget, which is the regional government's annual financial plan. The regional budget is determined annually by regional regulation, which is discussed and approved jointly by the regional government and the regional people's representative council (regional people's representative council). the preparation of the regional budget is in accordance with the needs of government administration and the capacity of regional revenues. The preparation of the APBD is carried out by referring to the work plan of the regional government in the context of realizing services to the community in order to achieve the goals of the state. ⁵The authority of the Regional People's Representative Council in determining the APBD is regulated in the regional government law where there is a clear separation between the legislative body, namely the Regional People's Representative Council (Regional People's Representative Council) and the Executive, namely the Governor and his apparatus for the implementation of real and responsible broad autonomy.

The purpose of the separation is to ensure that the implementation of the function is transparent and accountable. in the regional government system there are the most basic targets, namely: 1) development of a democratic political system, climate and life; 2) the creation of community government so that they are able to participate in the nuances of decentralization; 3) community empowerment to be able to play an optimal role in the administration of government and regional development; and 4) enforcement of the rule of law⁶

¹Aminuddin, Op., Cit. page 138

²Ibid

³Ibid

⁴See Article 366 paragraph (1) of Law no. 17 of 2014 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representative Council, and the Regional People's Representative Council

⁵Melki, **Relations between DPRD and Regional Government in Determining Regional Revenue and Expenditure Budgets** , SOUMATERA LAW REVIEW, Volume 1, Number 1, 2018 p. 142

⁶ *Ibid* .,143

2. Supervision of the Regional People's Representative Council As an Effort Prevention of State Losses in North Buton Regency

Supervision of the regional people's representative council as a function of local government control. State finance is an important capital to support the sustainability of the state in carrying out its duties and achieving state goals. as primary capital, state finances need to be managed effectively, efficiently, economically, transparently and accountably, as well as orderly and comply with the provisions of the applicable laws and regulations. In managing state finances, there are many efforts from various irresponsible individuals who seek loopholes to enjoy state money for personal and group interests, which in the end result in state losses. ¹The role of the Regional People's Representative Council of North Buton Regency in overseeing the use of the budget of an area is very important to carry out as people's representation.

To ensure accountability for the results and performance of state financial management, maximum supervision is needed so that the budget implementation goes as planned. This monitoring process ensures that users of state finances manage and use the budget in an accountable, transparent, obedient and obedient and orderly manner to the laws and regulations and provide benefits to the people.²

In addition, supervision is a form of securing state finances from fraud risk carried out by parties who try to take advantage of the state which in the end will result in state losses. Based on these arguments, it is necessary at least to discuss the concept of supervision. Supervision is an activity to check and ensure that every activity carried out is as planned. It can be said that supervision is an act of guiding, regulating, checking, controlling so that what has been planned at the beginning can run well and achieve the desired results. ³Supervision is very important to do in terms of the process of formulating kua (general budget policy) to ensure that the policy that will be decided is a very fundamental budget policy in responding to the needs of the community.

According to Fachruddin, he identified several points of view to determine the type of supervision. first, supervision from an institutional point of view. there are two categories for this type: a) internal control, namely supervision carried out by an agency or organ that is structurally still an organization within the government environment. this form of control can be classified as a type of technical-administrative control or built-in control; b) supervision in terms of benefits (opportunity) supervision is carried out to assess the benefits (doelmatigheid). Hierarchical internal control by superiors is a type of assessment from a legal perspective as well as a benefit aspect. The second type is the supervision of the way of supervision. for this type also has two categories, namely: a) repressive supervision carried out after an action is carried out; b) preventive or positive surveillance. supervision carried out by means of a higher government agency prevents the occurrence of lower government negligence.⁴

Based on this supervisory theory, the function of the Regional People's Representative Council in carrying out its authority is the legislative function, the budget function and the supervisory function, implicitly the control function has been embedded in formulating a legal policy that will be enforced.

The people as the holders of sovereignty give their power of attorney to representatives in the regional people's representative councils to ensure that the government consistently strives for the welfare of its citizens. The APBD is designed according to its items, namely income, expenditure, and financing. The pre-drafted regional revenue and expenditure budget submitted by the executive to the secretariat of the council is discussed through the budget committee of the regional people's representative council. then a hearing was held between the regional people's representative council and the executive while still referring to the scale of development priorities. After that, the results of the hearing in the plenary session are where the Regional People's Representative Council has the authority to accept, reject and consider budget items proposed by the executive through the general views of the members of the Regional People's Representative Council and the final opinion of the Regional People's Representative Council.⁵

3. Supervision of Synchronization of Local Government Policies with Government Policies.

Budget policies formulated by local governments must conform to central government policies normatively contained in laws and regulations. this is in accordance with the provisions of the regional autonomy law that the minister stipulates guidelines for the preparation of the annual budget after coordinating with the minister in charge of government affairs in the field of national development planning and the minister in charge of government affairs in the financial sector. ⁶The guideline for the preparation of the budget is stated in a regulation of the minister of home affairs which has the scope of preparation of the budget for the 2021 budget year, including: a. synchronization of local government policies with central government policies; b. the

¹Dian Iskandar, *Closing the Gap in Corruption Through Collaboration Between Actor in Supervision of State Finances*, Diponegoro University, Semarang JOURNAL OF GOVERNMENT ILMIAH ILMU Vol. 4, No. 1, 2019, 27-38 DOI: 10.14710/jiip.v4i1.4748, p. 29.

²Ibid., page 30

³Ibid., page 31

⁴Ibid. Page 31

⁵Melki., Op., Cit., 143

⁶See Article 308 of Law No. 23 year 2014

principle of preparing the budget; c. policy for the preparation of the budget; d. technical budget preparation; and e. other special things.¹

the budget document in the preparation of the budget for the 2021 fiscal year is stated in a format consisting of: a. general budget policies and priorities and temporary budget ceilings; b. work plan budget for regional work units; c. draft regional regulations on the regional budget; d. draft regional head regulations concerning the elaboration of the budget; e. changes in general policies for regional expenditure revenues and changes in priorities and temporary budget ceilings; f. draft regional regulations on changes to the state budget; g. draft regional head regulations concerning the elaboration of budget changes ; and h. the draft regional head regulation on the regional budget

The synergy between government policies and regional governments must also pay attention to the direction of the government's fiscal policy for the 2021 fiscal year with the theme of accelerating socio-economic recovery and strengthening reforms to get out of the *middle income trap* , with the following description:

1). income reform policy reforms in the income sector include supporting the recovery of the business world and optimization through policy innovation and impact mitigation to accelerate economic recovery and restructure economic transformation;

2). recovery and expenditure reform Recovery and policy reform in the expenditure sector include: a. education, namely improving the quality of human resources, ICT, R&D and educational infrastructure towards industry 4.0 (*knowledge economy*); b. health, namely the restoration and strengthening of the health system and health security preparedness; c. social protection programs, namely the restoration and strengthening of the social assistance program and the transfer of subsidies; transfers to regions and village funds (tkdd), namely quality control tkdd, encouraging local governments in economic recovery and health, education; and e. priority program focus (zero based), result oriented (result based), efficiency and anticipatory (automatic stabilizer).

For this reason, the provincial government and district/city governments in preparing local government work plan In 2021, there will be synergy between local government policies and the government by referring to the Minister of Home Affairs Regulation No. 40 of 2020 concerning Guidelines for the Preparation of Local Government Work Plans for 2021, and government policies in the context of implementing the new normal, productive and safe Covid-19 order in various aspects of life. , both aspects of government, health, social and economic.

The synergy between regional government and local government policies is further stated in the draft general budget policy (KUA) and the draft priorities and provisional budget ceilings agreed by the regional government together with the regional people's representative council as the basis for drafting regional regulations on the 2021 budget year budget. kua and The provincial government PPAs for 2021 are guided by the 2021 RKP in each province which has been synergized with the RKP in 2021, while the Kua and PPAs for Regency/City Governments are guided by regional government work plans for 2021 for each district/city that have been synergized with the 2021 RKP and 2021 Provincial RKP.

For this reason, in the PPAS for the 2021 fiscal year, the provincial and district/city governments include: 1. the synergy of provincial and district/city government programs on national development priorities; 2. synchronization of district/city government policies with provincial development priorities; and 3. the priorities of each region listed in the 2021,

4. Supervision of the Planning of the Regional Revenue and Expenditure Budget of North Buton Regency

stages of preparing the Regional Revenue and Expenditure Budget begin with the submission of the general policy of the Regional Revenue and Expenditure Budget , in line with the work plan of the regional government, as the basis for the preparation of the rapbd to the regional people's representative council to be discussed in the preliminary rapbd discussion that has been agreed with the regional people's representative council. Based on the general budget policy that has been agreed with the Regional People's Representative Council, the regional government together with the Regional People's Representative Council discuss priorities and the provisional budget ceiling as a reference for each regional work unit. The head of the SKPD then prepares a work plan and SKPP arrears (RKA-SKPD) based on the work performance to be achieved. This work plan and budget is accompanied by a budget forecast for the following year after the prepared budget year. These work plans and budgets are then submitted to the regional people's representative councils to be discussed in the preliminary rapbd talks.²

Regional People's Representative Council is a legislative body that is located parallel to and as a partner of regional government in administering regional government. In order for this position to be realized, members of the council must be able to use their preventive supervisory function and their repressive supervisory function as a counterbalance to the executive in realizing good use of the budget and for the welfare of the people.

¹Article 2 Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 64 of 2020 concerning Guidelines for Preparation of Regional Revenue and Expenditure Budgets for Fiscal Year 2021

²Melki, *Op., Cit*, page 148

The manifestation of this ability can be seen in their quality when absorbing, discussing, formulating and successfully fighting for people's aspirations into regional regulations and policies that underlie the executive's exercise of power. In addition, the form of the ability of the members of the council is also reflected in the activities of the use of their rights. ¹supervisory function a. general supervision of government implementation b. supervision over the implementation of public services c. supervision of the implementation of laws and regulations d. supervision of the implementation of the state budget

the preparation of the state budget for the 2021 fiscal year is based on the following principles: 1. in accordance with the needs of the administration of government affairs which are the authority of the region and the capacity of regional revenues; 2. does not conflict with the public interest and higher laws and regulations; 3. based on rkp, kua and ppas; 4. on time, in accordance with the stages and schedules set out in the laws and regulations; 5. carried out in an orderly, efficient, economical, effective, transparent and responsible manner by taking into account the sense of justice, propriety, benefits for the community and obeying the provisions of the legislation; and. The Regional Revenue and Expenditure Budget is the basis for regional governments to make regional revenues and expenditures.²

Based on the regional revenue realization report until the first semester of the 2021 fiscal year, there are several things that cause changes in the basic assumptions of the general policy of the 2021 regional revenue and expenditure budget, including the following:

1. Regional income in changes in the 2021 budget is assumed to decrease by rp 3,212,908,064 or 0.48% from the original amount of rp665,859,443,000 to 662,646,534,936
2. Regional expenditure is assumed to increase by rp 5,219,171,283 or 0.77% from rp679,669,336,500 to rp. 684,888,507,783
3. Regional financing is also assumed to increase by 8,432,079,347 or 61.06% from the original Rp. 13,809,893,500 to Rp. 22,241,972,847.

Based on presidential regulation number 12 of 2019 concerning regional financial management, article 28 paragraph 1 explains that regional income is all cash receipts that enter through the regional treasury that does not need to be repaid by the region and other receipts in accordance with the provisions of the legislation are recognized as an addition to equity which is a form of equity. regional rights in 1 fiscal year.

The APBD is a regional revenue and expenditure budget that is determined annually through regional regulations. This regional income comes from regional original income, balancing funds and other legitimate income. The preparation steps are as follows:³

1. the regional government submits a draft regional regulation on the regional budget to the regional people's representative council accompanied by explanations and supporting documents in October the first week of the previous year. The regional people's representative council makes a decision whether or not to agree with the draft regional regulation concerning the Regional Revenue and Expenditure Budget, which is carried out no later than one month before the relevant fiscal year is implemented.
2. if the regional people's representative council agrees, then the rapbd is applied to become the regional budget through regional regulations, and conversely if the regional people's representative council does not agree, then to finance monthly expenditures the government can carry out expenditures as high as the previous year's budget figures.
3. After the Regional Revenue and Expenditure Budget is stipulated by a regional regulation, its implementation will be further stated through a governor/mayor/regent decision.

According to Jimly Asshiddiqie, essentially the meaning of the budget can be seen through at least two approaches. first, etymologically budget means to estimate or approximate or estimate. second, in a dynamic sense what is meant by the budget is: (1) a financial plan that translates the use of available resources to meet people's aspirations towards the creation of a better people's life in the future, (2) local government financial plans to build livelihoods. society, which is certainly growing and dynamic, which is reflected in activities to encourage people to fulfill their obligations as citizens, (3) the process of determining the amount of allocation of economic resources for each program and activity in the form of money, (4) each preparation and management Regional budgets that are oriented towards achieving results or performance are called performance budgets. performance must reflect the effectiveness and efficiency of public services, which means that it is oriented to the public interest.⁴

According to Manan, in general, the preparation of the state budget consists of 6 (six) stages, namely: 1) the preparation of general state budget policies (KUA); 2) preparation of priorities and provisional budget ceilings

¹Journal of Islamic Education: Interdisciplinary Approach, Vol 1, No 1, December 2016 p 64

²Explanation of Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 64 of 2020 concerning Guidelines for Preparation of Regional Revenue and Expenditure Budgets for Fiscal Year 2021

³<https://source.learning.kemdikbud.go.id/repos/FileUpload/APBN%20dan%20APBD-BB/Topik-11.html>, accessed on 26 March 2022 at 19.05 WITA

⁴Melki, Op., Cit 136

(ppas); 3) preparation of circulars (se) regional heads regarding guidelines for the preparation of work plans and budgets for regional government work units (rka skpd); 4) preparation of draft regional regulations (ranperda) Regional Expenditure Revenue Budget ; 5) drafting regional head regulations (ranper kdh) regarding the elaboration of the budget; and 6) evaluation and stipulation of the draft per regional regulation The Regional Revenue and Expenditure Budget and Ranper kdh regarding the elaboration Regional Expenditure Revenue Budget .¹

At this stage, the role of the Regional People's Representative Council is very much needed in the process of overseeing the budget discussion to assess the program from the local government.

5. Supervision of North Buton Regency Budget Implementation

the paradigm shift in state-regional financial management encourages more attention and priority to the interests and needs of the people. The policy demands transparent, participatory and accountable financial management, where each particular input must produce a certain output. even expected to be able to determine the outcome, benefit, and impact. the outputs or outputs of activities/programs that will be or have been achieved in relation to the budget used are compared with the measured quantity and quality.²

The basic framework for supervision by the regional people's representative councils, namely with or through the rules of the regional people's representative councils has clearly regulated the supervisory mechanism, almost all regional people's representative councils state that supervision is often included in very technical aspects, for example regional people's representative councils supervise development buildings or other infrastructure facilities. ³the implementation of supervisory activities carried out by the district/city regional representative councils is often coupled in the form of hearings, working visits, the formation of a special committee if necessary, supervision of the management of goods and services, including supervision of the procurement process.⁴

Monitoring of government performance and conducting recesses. This supervisory activity is carried out by the board of directors consisting of: leadership, deliberation committee, honorary body, budget committee and other fittings as needed. nowadays people's representative bodies often act as forums for public debate, where the government has to face criticism and questions from members of the council who represent the people at large. This public debate forum can also serve as a vehicle for the supervisory function inherent in the regional people's representative councils over the running of the government as well as transforming the people's freedom to express opinions in the process of policy making, making and implementing regional regulations and budget execution.

Article 2 (1) planning for the development and supervision of regional government administration in 2021 includes: a. focus on fostering and supervising the administration of regional government based on priorities and risks; b. target of fostering and supervising the administration of regional government; and c. schedule for the implementation of guidance and supervision of regional government administration. (2) the focus of guidance and supervision as referred to in paragraph (2) with the theme "guarding 5 (five) presidential directives."⁵

Supervision of the Regional People's Representative Council on the implementation of regional government is a process of activities aimed at ensuring that regional government runs according to the plans and provisions of the applicable laws because without supervision, the implementation of regional government cannot proceed according to the plans and provisions of the legislation. an invitation that applies because the implementation of government in the region is based on the wishes of the authority holder or regional official.⁶

Supervision carried out by the Regional People's Representative Council related to the administration of government affairs. So the supervision carried out by members of the Regional People's Representative Council of the Executive Board can be interpreted as a process or series of monitoring, examining and evaluating the implementation of public policies carried out to ensure that all policies, programs or activities carried out by public institutions run in accordance. ⁷Actually, the supervision of the Regional People's Representative Council of the Regional Budget to prevent state losses must be carried out from the beginning of planning to the final assessment, according to Juharni, the stages of supervision of the Regional People's Representative Council are as follows:⁸

¹Ibid

²Ibid

³Ridha Kurniawan, **DPRD Supervision Mechanisms Against the Use of Regional Budgets by Regional Governments in the Context of Regional Autonomy in Indonesia** , Faculty of Law, Adiwangsa University Jambi, UNAJA YURIDIS JOURNAL Vol. 1 No. May 1 2018, page 63

⁴Aminuddin, p. 138

⁵Article 2 Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 23 of 2020 concerning Planning for Development and Supervision of the Implementation of Regional Government in 2021

⁶Aminudin, *Op., Cit .*, page 139

⁷Ibid

⁸Wicaksono, **Optimizing the Implementation of the Supervisory Function of the Salatiga City Regional People's Representative Council on the Regional Revenue and Expenditure Budget in the 2018 Fiscal Year in the Study of Law Number 23 of 2014**

a). The Development Planning Deliberation stage at this stage is a hierarchical development planning process, divided into three levels for the category of development planning at the district level, namely the village or sub-district musrenbang, sub-district musrenbang and district/city level musrenbang which in its implementation are of course attended by the relevant parties, based on the level of government that is implementing the activity, including members of the regional people's representative council must attend and participate in the implementation of musrenbang activities in their capacity as people's representatives who are tasked with providing input and initiating the process of supervising the government in carrying out development planning. because so far there have been many complaints from the community, especially in the implementation of the musrenbang at the village/kelurahan and sub-district levels, often what has been planned is not accommodated by the local government and seems like a musrenm activity. Bang bang is just a formality, so of course it is highly expected the presence of members of the regional people's representative council at every level of the Musrenbang as a representation of the community to help channel the aspirations of the lower class. so that the presence of members of the regional people's representative council at every murenmbang implementation is to guard the aspirations of the people

b. the discussion stage of the draft Regional Revenue and Expenditure Budget After the planning stage has been completed, the next activity is to discuss the RAPBD, where this activity is carried out by the government or (SKPD) in conjunction with the Regional People's Representative Council. representation of the community to fight for the needs and aspirations of the community it represents.

c. the stage of agreement with a third party (tender) the next stage after the discussion of the RPBBB is declared completed which is marked by the stipulation of the current year's budget, then the next activity is the process of project tender (tender) conducted by the government or related skpd which is attended by bidders or other parties . Third, and not least the members of the Regional People's Representative Council must participate in these activities, where the presence of the Regional People's Representative Council is in its position as an institution that has the authority to supervise the government in entering into agreements with third parties.

d. carry out supervision of the implementation of supervision of agreements between the government and third parties practically takes place during tender activities and ends in each fiscal year or until the project has been accepted by the government as the owner or user of the project. and those who act as supervisors are members of the regional people's representative council from each commission who are partners of the government or skpd concerned and in carrying out the supervisory function of course each member of the regional people's representative council is responsible to the chairman of the commission, then responsible to the chairman through the commission, All results of supervision that have been carried out by members of the Regional People's Representative Council must be accountable to the leadership with the aim that each member of the Regional People's Representative Council who has carried out supervision does not just act without having to be accompanied by the principles of accountability, because so far there have been many cases of supervision that have been carried out. carried out by members of the Regional People's Representative Council without being based on accountability, so that many members of the Regional People's Representative Council carry out their supervisory functions based on understanding. themselves, so that they often act wrongly, which in the end will harm society.

e. make a report so that the implementation of the supervision of the regional people's representative council on the agreement between the government and a third party can run effectively and can be administratively accounted for, then the supervision activities that have been carried out must be made a report as an accountability to the head of the commission or the leadership of the regional people's representative council or to other parties. - parties related to the implementation of supervision, including submitting a report to the mayor as the direct supervisor of the agency that committed the violation, with the hope that the mayor as the supervisor can provide direction or warning if it is proven that he has committed a violation. One of the weaknesses of the supervision that has been carried out by members of the Regional People's Representative Council is that they rarely make reports so that the results of the supervision are often not followed up by competent parties.

f. the follow-up to the results of supervision of each supervision that has been carried out by the regional people's representative council, of course, does not only end in making or submitting in the form of a report, but if it is proven that there are findings of violations committed by the party being supervised, then this must be followed up by monitoring with the aim of so that what is found in the field can be stopped or prevented through periodic monitoring. In addition, monitoring is also carried out to find out whether the cases that have become findings receive follow-up from the leadership or competent parties to justify the problems that occur.

g. assessing the LKPJ the last stage of the supervisory mechanism for the agreement between the government and third parties is to assess the LKPJ mayor at the end of each fiscal year or the end of the term of office, in this

activity the regional people's representative council conducts an assessment of the LKPJ mayor, whether the implementation of activities that have been carried out for one year in accordance with the previous plan or not, if it turns out that what has been done for one fiscal year there is a discrepancy with the previously determined plan, then the regional people's representative council can provide recommendations for improvement. because based on statutory rules, if the mayor's LKPJ turns out to be lacking or inconsistent with the previous plan, then the regional people's representative council no longer has the authority to accept or reject the LKPJ, but only listens.

Conclusion

The function of the Regional People's Representative Council in carrying out supervision of the Regional Revenue and Expenditure Budget is sourced from the authority obtained through law. First, supervision of the use of local government budgets starts from the planning stage (general budget policy) of PPAs, Raperda until it is determined to be a Regional Regulation on the Regional Revenue and Expenditure Budget to ensure that the use of the budget proposed by the executive remains targeted in accordance with the basic needs that are effective and efficient in a region. secondly, supervision of the use of the regional budget for revenue and expenditure by executives throughout the regional apparatus organizations in the North Buton Regency.

References

- Aminudin, **Supervision Function of the Regional House of Representatives in Realizing Good Governance** , *e-journal catalog, volume 3 number 12, december 2015 pp 132-141*
- Dian iskandar, **Closing the Gap in Corruption Through Collaboration Between Actors in Supervision of State Finances** , diponegoro university, semarang scientific journal of government science vol. 4, no. 1, 2019, 27-38 doi:10.14710/jiip.v4i1.4748 , p. 29.
- Jhony fredy hahury, **Functions of the Regional House of Representatives in Realizing Good Governance** , focus, volume 12, number 2, march 2014, p. 265-278 , page 265
- Journal of Islamic education: an interdisciplinary approach, vol 1, no 1, december 2016 pp 64
- Melki, **Relations between the Regional House of Representatives and the Regional Government in Determining the Regional Revenue and Expenditure Budget** , *soumatara law review, volume 1, number 1, 2018 p. 142*
- North Buton Regency in 2021 figures, North Buton Regency **Central Statistics Agency** , page 4
- Khairil anwar, **Implementation of the Supervision Function of the Regional People's Representative Council of Regional Governments in the Context of Realizing Good Governance** , faculty of state administration, Madura Pamekasa University.
- Ridha Kurniawan, **Supervision Mechanism of the Regional House of Representatives Against the Use of Regional Budgets by Regional Governments in the Context of Regional Autonomy in Indonesia** , Faculty of Law, Adiwangsa Jambi University, *juridical journal Unaja vol. 1 no. May 1 2018, page 63*
- Syaiful anam, khairil anwar, **Effectiveness of the Supervision Function of the Regional House of Representatives in Public Service** , reform of ISSN 2088-7469 (paper) ISSN 2407-6864 (online) volume 10 number 1 (2020) 61 <https://jurnal.unitri.ac.id/index.php/reformasi/index> , page 64
- Wicaksono, **Optimizing the Implementation of the Supervisory Function of the Salatiga City Regional House of Representatives on the Regional Revenue and Expenditure Budget in the 2018 Fiscal Year In the Study of Law Number 23 of 2014 concerning Regional Government** , Faculty of Law, University of Eleven March, *res publica vol. 2 no. 3, Sept. - dec. 2018, pp. 306.*

Regulation

- law no. 17 of 2014 concerning the People's Consultative Assembly, People's Representative Council, Regional Representative Council, and Regional People's Representative Council law no. 23 of 2014 concerning regional government
- Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 23 of 2020 concerning Planning for Development and Supervision of Regional Government Administration in 2021
- Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 64 of 2020 concerning Guidelines for the Preparation of Regional Revenue and Expenditure Budgets for the 2021 Financial Year <https://source.learning.kemdikbud.go.id/repos/fileupload/apbn%20dan%20apbd-bb/topic-11.html> , accessed on 26 March 2022 at 19.05 WITA
- https://id.wikipedia.org/wiki/dewan_percepatan_rakyat_area_kabupaten_buton_utara