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The Effectiveness of DPRD Supervision in the Implementation of Revenue Budget in Selayar Islands Regency

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Abstract. The purpose of this study is to find out the process of implementing the DPRD's supervisory function in the implementation of Regional Regulations (Regional Regulations) on the Regional Budget and the obstacles in implementing the DPRD's supervisory function in implementing Regional Regulations (Regional Regulations) in the Regional Government of Kep. Selayar. This research is a qualitative research that is normative and empirical in nature, where the method or method used in this research is to examine the function of Supervision of the Regional House of Representatives and the Implementation of the Revenue Budget in the Province of Kep. Selayar. The results of the study indicate that in general the implementation of the supervisory function carried out by members of the DPRD of Kep. Selayar has gone well to guard the aspirations of the community by routinely monitoring and field visits, input from the public. The recess activity is one of the efforts to reduce the obstacles that members of the DPRD of Kep. Selayar have in carrying out their supervisory functions. In this activity the legislature, the community and the government are brought together for deliberation and discussion to share activities that will be carried out or those that have been carried out by the government.

Keywords: Budgeting, Supervision, Regional Regulation, Legislative

1 INTRODUCTION

The spirit of regional autonomy in Indonesia has strengthened following the amendment of Article 18 of the 1945 Constitution by the People's Consultative Assembly (MPR RI) in its second revision, which firmly establishes Indonesia's adherence to the principles of autonomy and political power decentralization. Article 18 paragraph 2 of the 1945 Constitution clearly specifies that provincial, district, and city governments have the authority to administer and oversee their own governmental matters based on the principles of autonomy and co-administration tasks. The application of regional autonomy, as a result of decentralization, serves not only to fulfill constitutional mandates but also to address public aspirations while enhancing the efficiency and effectiveness of regional development within Indonesia's unitary state framework. This arrangement aims to foster transparency, self-reliance, and democratic values through the optimization of the Regional Representative Council's (DPRD) supervisory role over local government administration [1].

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The concepts of centralization and decentralization should not be viewed as opposing forces, but rather as complementary elements that work together harmoniously. In Indonesia's context as a unitary state, while the central government holds the primary responsibility for exercising governmental authority across the entire nation, the vast geographical expanse of the archipelago makes it impractical for central administration to manage all aspects of governance independently. Recognizing this challenge, Indonesia's founding leaders wisely established a system where the country's territory is subdivided into regions of varying sizes, with their governmental structures and organizations regulated by law, ensuring efficient and effective administration of state affairs [2].

Regional autonomy implementation is underpinned by various funding mechanisms encompassing decentralization, deconcentration, support tasks, and vertical agency operations. This necessitates a well-structured financial equilibrium between national and local governments, established through a financial framework that clearly delineates authority, duties, and responsibilities across governmental tiers. This arrangement grants significant discretionary power in local financial administration, as outlined in Law Number 33 of 2004, which aims to minimize central government interference in regional financial matters [3].

The Regional People's Representative Council (DPRD) has effectively leveraged its expanded authority granted by Law Number 32 of 2004 on local governance. The success of their oversight role in regional autonomy largely depends on several factors: the council's preparedness and capability, members' dedication to fulfilling their roles, and their commitment to exercising their rights and responsibilities as public representatives. Operating as the regional legislative body, the DPRD functions as a crucial component of local governance, with responsibilities spanning legislation, budgetary oversight, and supervision. In collaboration with regional leaders, it plays a vital role in the annual preparation and determination of the Regional Revenue and Expenditure Budget (APBD) [4].

The DPRD serves as an oversight body for local government operations managed by regional executives, specifically Governors, Regents, or Mayors. This governance system, aimed at achieving justice and prosperity for all citizens as mandated by Indonesia's 1945 Constitution, operates under the decentralization principle, as established in Article 1 paragraph (1) on local government and articles 18, 18A, and 18B of the Constitution.

In a democratic system, the DPRD's existence should not be perceived as diminishing executive authority but rather as a safeguard for public interests in regional policy-making. Throughout Indonesia's constitutional history, the DPRD's role has experienced various transformations. However, challenges in exercising its functions and authority have sometimes led to a decline in its public image. The DPRD's primary role is not to implement technical regulations but to provide oversight of regional regulations, budgets, and local government policies

In contemporary society, Montesquieu's democratic principle suggests that power should operate through a system where different authorities provide mutual oversight. This democratic framework positions legislative bodies, specifically the House of Representatives (DPR), to oversee governmental operations conducted by executive authorities. The resulting checks and balances system permits limited intervention between different branches of power. Unlike the British model, where executive and legislative efficiency is prioritized, this system's primary aim is to establish effective boundaries between different power branches. This arrangement facilitates mutual oversight among power structures, preventing power concentration, tyranny, and hegemonic practices while avoiding jurisdictional overlap. Beyond its primary legislative role, the House of Representatives holds additional responsibilities in budgetary matters and oversight, including reviewing and approving state budget proposals from the President and monitoring the implementation of laws and state budgets [5].

The concept of oversight encompasses various related terms such as control, supervision, monitoring, and auditing. In the regional context, DPRD's supervisory function involves monitoring the implementation of public policies by executive bodies, ensuring alignment with the Regional Government Work Plan (RKPD). This oversight extends to the development of regional regulations, fiscal matters, regional budgets (APBD), and Regional Heads' political decisions, aiming to ensure effective local governance within legal frameworks

The DPRD's oversight role in local governance has shown effectiveness in fostering productive relationships between regional leaders and their legislative counterparts, promoting improved regional development. This oversight mechanism aligns with agency theory, where the government functions as an agent while the DPRD represents the community as principal. The local government, in its role of budget preparation and submission to central authorities, must demonstrate accountability for budget implementation. The DPRD occupies a legally mandated strategic position in overseeing provincial, district, and city administrations, serving as the principal voice for public interests.

Nevertheless, the DPRD's supervisory function has faced challenges in fully achieving governmental objectives and missions. Despite the intended partnership between DPRD and Regional Heads in policy development, instances of corruption, collusion, and nepotism continue to affect local governance. While legislative bodies possess various oversight powers over executive institutions, practical implementation often falls short of expectations. For instance, in the Selayar Islands, the DPRD's supervision has been primarily reactive rather than proactive, suggesting a more superficial approach to oversight. This observed gap between intended and actual supervision practices warrants deeper investigation to verify the hypothesis that legislative oversight may be largely ceremonial in nature [6].

An analysis of BPKP reports from 2012-2015 reveals concerning patterns of corruption in government institutions, with 71 cases recorded at the provincial level and 107 cases in regencies/cities (www.bpkp.go.id). These corruption cases predominantly involved bribery and gratification schemes among DPRD members, regional leaders, and business entities. Such incidents stem largely from regional leaders' extensive authority over various aspects of governance, including APBD budget management, official appointments, natural resource licensing, procurement processes, and regulatory powers.

The introduction of Law No. 23 of 2014 has transformed regional fund management practices, reflecting the central government's delegation of broader discretionary powers to local authorities in budget allocation, despite maintaining centralized policy implementation frameworks. This legislation enables regions to allocate resources based on local priorities and requirements, which are intrinsically linked to their specific development visions and missions. Consequently, budget oversight now focuses primarily on evaluating the alignment between resource allocation and the achievement of regional development objectives [7].

Enhancing the DPRD's oversight capacity requires two key approaches: First, refining regulations governing DPRD's strategic supervisory functions over regional regulations, budget utilization, and policy implementation; and second, investing in DPRD members' professional development. The effectiveness of these improvements can be evaluated through the DPRD's performance in monitoring Regional Heads' execution of local regulations, budget management, and public policy implementation. In a separate study examined by the Malang City DPRD's supervision practices, particularly in the education sector. Their research identified various oversight models based on timing and supervision objects, including direct, indirect, and cross-sectoral monitoring approaches. The study highlighted several factors influencing supervisory effectiveness: institutional commitment to oversight responsibilities, adherence to ethical supervision principles, policy characteristics, and public participation in monitoring processes [8].

Their findings suggest that robust DPRD supervision significantly reduces the likelihood of policy implementation misuse. While previous studies primarily analyzed DPRD supervision through a public administration lens, the current research takes a distinctive approach by examining these oversight functions from a regional financial perspective Political decentralization has elevated DPRD members to a position of parity with regional heads in local governance operations. This institutional strengthening mirrors the enhanced functions of the national parliament (DPR), particularly in areas of Legislation, Budgeting, and Oversight. However, this expanded institutional authority at the regional level has not automatically translated into improved quality, representational effectiveness, or institutional productivity. Regional councils continue to face challenges in executing their core responsibilities, particularly in monitoring the planning and implementation of local government initiatives and programs. Under Law Number 17 of 2014 concerning MPR, DPR, DPD, and DPRD, regional parliaments are established as equal partners with local governments, equipped with three fundamental functions: legislation, budgeting, and supervision. While the DPRD plays a crucial role in promoting good governance through these functions, practical implementation continues to face significant obstacles. These challenges necessitate further optimization of DPRD functions to ensure more effective budget planning and utilization, particularly concerning regional regulation drafts (Ranperda), as evidenced by the budgeting and implementation data from the Selayar Islands region.

Table 1. Remaining Financing Surplus of the Related Financial Year (SiLPA)

Year	SiLPA
2022	97.892.859.368,89
2023	0,00

Source: Primary Data (2024)

The financial data from Table 1 reveals distinct patterns in budget management: 2019 showed a SILPA (remaining budget), indicating incomplete implementation of

Regional Regulation drafts (Ranperda), while 2020 achieved a zero SILPA, demonstrating improved alignment between budget planning and execution. This improvement can be attributed to effective oversight by the Kep. Selayar Regional Parliament (DPRD) [9].

The DPRD's supervisory role encompasses evaluating regional regulation implementation, government policy execution, and performance-based budget management. Their oversight approach differs from other supervisory bodies, utilizing specific parliamentary rights including inquiry powers, information requests, and investigative authority. This supervision is conducted through various mechanisms such as hearings, field visits, and the establishment of special and working committees, all within the legal framework.

The DPRD's oversight of executive performance aims to promote good governance aligned with public interests. Part of their role includes advocating for cost efficiency, particularly in pushing executives to eliminate unnecessary expenditures in public service delivery.

This context has motivated research on "The Supervisory Function of the Regional People's Representative Council and the Implementation of the Revenue Budget in Kep. Selayar." The study aims to generate validated insights into the DPRD's oversight of Regional Regulations implementation, particularly concerning the Regional Budget by Kep. Selayar's government. The ultimate goal is to establish an effective check and balance system that enhances the DPRD's supervisory capabilities and strengthens local government accountability in pursuit of good governance [10].

2 LITERATUR REVIEW

2.1 Agency Theory

The theory of agency according to Jensen and Meckling (1976), namely the agency relationship is a contract between the principal and the agent, by looking at the delegation of several decision-making authorities to the agent. According to Zimmerman (1977), agency problems also occur in government organizations, the people as the principal give a mandate to the government as an agent, to carry out government duties in order to improve the welfare of the people. Halim and Abdullah (2003) also explained that the theory of bias agency is applied in public sector organizations and stated that modern democracies are based on principal-agent relationships. This is supported by the statement of Moe (1984) which explains the economic concept of public sector organization using agency theory [11].

2.2 Supervision in the Conception of Nomocracy

Nomocracy is a conception of the state of law or rechstaat. The search for the concept of the state of law can actually be carried out starting from ancient Greece and Rome, which are also the source of the theory of sovereignty (Jimly, 2008:92). However, legal countries in the world have different historical backgrounds and thoughts. In the Indonesian encyclopedia, the term state of law as opposed to a state of power is formulated in the following sense: "A state of law (rechstaat) is a state that aims to establish legal order, namely a system of law that is generally based on the law found in the people. The state of law maintains legal order so that it is not disturbed and so that everything runs according to the law, a state of power (machtstaat) is a state that aims to maintain and maintain power alone" [12].

2.3 Supervision in the Conception of Democracy

The term Democracy comes from the Greek word "Demos" which means "People" and the word "Kratos" or "Cratein" which means "Government," so the word "Democracy" means a "government by the people". The word "government by the people" has the connotation of (1) a government that is "chosen" by the people" and (2) a government by ordinary people (not by the nobility) and even (3) a government by small and poor people (government by the poor) or what is often termed "small people" (Fuady, 2010: 1). Furthermore, Abraham Lincoln gave a brief limit on democracy as a government of the people, the people and for the people [13].

2.4 Supervision Concept

Supervision comes from the word awas, meaning between "guards". The term supervision is known in management and administration science, namely as one of the elements in management activities (Fachrudin, 2004: 88). According to Muchsan in Irfan Fachrudin (2004: 89), supervision is an activity to assess the implementation of a task de facto, while the purpose of supervision is only limited to matching whether the activities carried out are in accordance with the previously determined benchmarks (in this case, in the form of a plan) [14].

2.5 Role and Function of DPRD

The DPRD is a legislative institution domiciled at the local level, be it Provincial, Regency, or City. The existence of the DPRD acts as an axis of power to balance the other two axes of power at the local level, namely the executive institution (Governor, Regent, Mayor) and the judiciary (High Court and District Court). The roles and functions of the DPRD are the legislation function, the supervisory function, and the budgeting function [15].

3 RESEARCH METHODS

This study employs a qualitative research methodology, incorporating both normative and empirical approaches, to examine the oversight function of the Regional House of Representatives and its role in Revenue Budget Implementation in Kep. Selayar.

The research is situated in Kep. Selayar for two strategic reasons. First, as a developing region, Kep. Selayar presents an intriguing case study for investigating the relationship between parliamentary oversight and budget implementation. Second, the researcher's position as an employee within the Secretariat of the Regional House of

Representatives of Kep. Selayar provides valuable insider perspective and access to relevant information and processes.

4 RESEARCH RESULTS

4.1 Implementation of the supervisory function of the DPRD in the implementation of the Regional Regulation (Regional Regulation) of the APBD by the Regional Government of Kep. Selayar.

When discussing the implementation of the DPRD's supervisory function in the implementation of the regional regulation, it is inseparable from the theory of agency according to Jensen and Meckling (1976), namely the agency relationship is a contract between the principal and the agent, by looking at the delegation of several decision-making authorities to the agent. According to Zimmerman (1977), agency problems also occur in government organizations, the people as the principal give a mandate to the government as an agent, to carry out government duties in order to improve the welfare of the people. Halim and Abdullah (2003) also explain that the theory of agency can be applied in public sector organizations and state that modern democracies are based on principal-agent relationships. This is supported by the statement of Moe (1984) which explains the economic concept of public sector organization using agency theory.

The performance of the Management of the Kep. Selayar Budget for the 2019 Fiscal Year both in terms of Revenue Revenue and in terms of Expenditure that has been audited by BPK-RI Kep. Selayar Representative is as follows:

Table 2. Ranperda Accountability for the Implementation of the FY APBD. 2022

INCOME		
PAD, Balance Fund or Transfer and other Legitimate Income	Target	Realization Achievements
	Rp. 2.043.393.479.200,00	Rp. 2.034.819.568.402,74
SHOP		
	Target	Realization
	Rp. 2.111.982.588.654,89	Rp. 2.006.026.015.781,60
SILPA	**Rp. 97.892.859.368,03**	

Source: Secondary Data (2024)

The Faction's General Assessment acknowledges the impressive overall Revenue Realization of Rp. 2,034,819,568,402.74, representing 99.58% of the target. While this achievement deserves recognition, there remains an expectation for the Regional Government to further enhance revenue optimization, particularly through increasing Local Own-Source Revenue (PAD) and identifying additional potential income streams.

Regarding Regional Expenditure Realization for the 2019 Fiscal Year, the execution reached Rp. 2,006,026,015,781.60 out of the planned Rp. 2,111,982,588,654.89, achieving 94.98%. Although this absorption rate appears reasonably ideal and the realization remains substantial, the implementation of certain programs fell short of optimal execution. Consequently, the Regional Parliament (DPRD) continues to advocate for more effective expenditure implementation by the Government.

The 2019 remaining budget (SILPA) of Rp. 97,892,859,368.03 represents both budgetary efficiency and incomplete program implementation. Additionally, several completed activity programs across various Regional Work Units (SKPDs) remained unpaid during the fiscal year due to payment documentation not being submitted before the year-end deadline.The Joint Agreement between the Kep. Selayar Government and the Kep. Selayar DPRD is as follows:

Table 3. Ranperda Accountability for the Implementation of the FY APBD. 2022

A	**INCOME**	Rp. 2.034.819.568.402,74	
B	**SHOP**	Rp. 2.006.026.015.781,60	
		Surplus/Defisit	Rp. 28.793.552.621,14
C	**FINANCING**		
	a. Acceptance	Rp. 129.324.330.602,89	
	b. Expense	Rp. 60.225.023.856,00	
		Net Financing	Rp. 69.099.306.746,89
	REMAINING BUDGET SURPLUS FINANCING (SILPA)		**Rp. 97.892.859.368,03**

Source: Secondary Data (2024)

Based on the Banggar Final Report on July 28, 2020, it was approved by the Ranperda for Accountability for the implementation of the APBD ta. 2019 to be approved and ratified into a Regional Regulation with several Recommendations including:

1. It is recommended that the benchmark for accountability for the implementation of the FY APBD. 2019 is not only on financial governance but also pays attention to the impact of financial management on the community (the principle of benefit)
2. The amount of Silpa of the Kep. Selayar Government every year shows low executive performance because it is not able to maximize the realization of the planning projections made, so it is recommended to the Government to be able to calculate more carefully the revenue aspect and the more rational expenditure aspect
3. Recommend and suggest that the Government of Kep. Selayar can explain and inventory moving and immobile regional assets

4. Recommending and suggesting that the Kep. Selayar Government in order to increase Accountability, the aspect of performance measurement is a part that requires further affirmation as a step to find out the achievement of performance

Through the report, the DPRD hopes that what is recorded can be a concern and evaluation material so that the management of the APBD can really be carried out properly.

The performance of the Management of the Kep. Selayar Budget for the 2020 Fiscal Year both in terms of Revenue Revenue and in terms of Expenditure that has been audited by BPK-RI Kep. Selayar Representative is as follows:

Table 4. Ranperda Accountability for the Implementation of the FY APBD. 2023

INCOME		
PAD, Balance Fund or Transfer and other Legitimate Income	Target Rp. 1.980.804.265.511,48	Capaian Realisasi Rp. 2.005.530.335.280,15
SHOP		
	Target Rp. 1.851.765.154.549,62	Realization Rp. 1.989.564.784.560,66
SILPA	**Rp. 103.192.697.843,62**	

Source: Secondary Data (2024)

Based on the General View of the Faction, it is stated that in accordance with the explanation that has been submitted by the Governor that the Ranperda for the Accountability for the Implementation of the 2020 Fiscal Year APBD that the revenue was realized at Rp. 2,005,530,335,280.15 or equivalent to 101.25% of the target of Rp. 1,980,804,265,511.48.

Meanwhile, for the 2020 Expenditure, it was realized at Rp. 1,989,564,784,560.66 or equivalent to 96.05% of the target of Rp. 1,851,765,154,549.62 and based on the results of the BPK RI Audit obtained by Silpa TA. 2020 amounted to Rp. 103,192,697,843.62. Regarding the amount of Silpa in 2020 compared to Silpa in 2019, this happened because of the efficiency of Spending in several SKPDs due to the assumption of the Silpa target in the planning of the FY APBD. 2024.

Table 5. Ranperda Accountability for the Implementation of the FY APBD. 2023

A	INCOME	Rp. 2.005.530.335.280,15
B	SHOP	Rp. 1.989.564.784.560,66
C	FINANCING	
	a. Acceptance	Rp. 134.952.170.980,03
	b. Expense	Rp. 47.725.023.856,00

REMAINING BUDGET SURPLUS FINANCING (SILPA)	**Rp. 103.192.697.843,62**

Source: Secondary Data (2024)

The Budget Committee (Banggar) submitted its Final Report on the Regional Regulation Draft concerning the 2020 Fiscal Year Budget Implementation Accountability, following comprehensive discussions between the DPRD Budget Agency and the Regional Government Budget Team (TAPD), along with detailed reviews by DPRD commissions and their respective Regional Working Unit (OPD) partners.

After the BPK audit, the 2020 fiscal performance of Kep. Selayar showed that from the amended revenue target of Rp.1,980,804,265,511.48, actual revenue reached Rp.2,005,530,335,280.15, representing a 101.25% achievement. Notable improvements were seen in regional tax collection and other legitimate local revenue sources. The DPRD commended these results while encouraging further revenue optimization through better utilization of untapped potential sources.

The amended regional expenditure budget of Rp. 2,068,442,011,023.51 saw an actual spending of Rp. 1,989,564,784,560.66, achieving 96.19% absorption. Net financing in the 2020 fiscal year totaled Rp.87,227,147,124.03, comprising financing receipts of Rp.134,952,170,980.03 and financing expenditures of Rp. 47,725,023,856.00.

The overall fiscal performance resulted in a budget financing surplus (SILPA) of Rp.103,192,697,843.52 for 2020, which will serve as a potential resource for the 2024 Fiscal Year APBD amendments.

The regional financial statements, complementing the 2020 APBD implementation accountability report, underwent review by the Budget Agency and TAPD. While certain aspects require improvement, the overall financial statements and activity implementation in 2020 demonstrated notable progress. Despite the necessary budget refocusing due to the Covid-19 pandemic, there are shared expectations for enhanced implementation of 2024 activities. Through the plenary meeting, it was recommended that the draft regional regulation on FY 2020 APBD implementation accountability be approved and enacted as a regional regulation

However, there are several notes of concern to the Kep. Selayar Government, including :

1. In general, the results of calculations based on financial statements are not problematic, but in substance the realization of programs and activities carried out does not focus on the achievement of the RPJMD, there are indicators set in the achievement of the RKPD target but are not completely reflected in the budgeting process. There is no cascading between the RPJMD target and the planning in the RKPD, and the implementation process.
2. Some revenues that do not reach the target such as surface water tax which is only 68.84%, regional business production sales levy 84.51%, tax fine income 69.53% and other types of PAD need attention so that their achievement can be maximized.
3. In order for the findings by the BPK to be based on the results of the audit, it is hoped that the Inspectorate will immediately follow up on a number of findings in order to accelerate regional economic recovery.

4. OPD to further improve services to the community through programs that are pro to the community.

The Joint Agreement between the Kep. Selayar Government and the Kep. Selayar DPRD is as follows:

Table 6. Ranperda APBD TA. 2024

A	**INCOME**	Rp. 2.030.100.284.042,00	
B	**SHOP**	Rp. 2.078.009.870.645,00	
		Supply/Deficit	Rp. 47.909.586.603,00
C	**FINANCING**		
	a. Acceptance	Rp. 94.134.610.459,00	
	b. Expense	Rp. 46.225.023.856,00	
		Net Financing	Rp. 47.909.586.603,00
	REMAINING BUDGET SURPLUS FINANCING (SILPA)		**Rp. 0,00**

Source: Secondary Data (2024)

RANPERDA APBD LATE. 2024.

Through the Banggar Final Report that the Ranperda on the FY APBD. 2024 DPRD hopes that it is necessary to continue to explore the potentials of regional revenue by increasing the intensity for OPDs that manage in the field of revenue and local government in order to provide budget support to OPDs that have the potential to increase local revenue. In addition, the budget must apply the principles of efficiency, effectiveness, and economy and financing can be directed to move the wheels of development and increase investment.

The DPRD's primary oversight responsibility extends to monitoring government policies, encompassing both regional regulations and decisions made by regional heads. This supervisory role has a significant impact on the outcomes of development programs and public services. Through effective oversight implementation, activities can be properly controlled, helping prevent deviations and misappropriation of resources.

In support of this function, the government has established Government Regulation (PP) Number 12 of 2019 concerning Regional Financial Management, which derives its authority from Law Number 23 of 2014 regarding Regional Government. The issuance of Government Regulation No. 12 of 2019 aims to improve the rules for Regional Financial Management which were previously regulated in Government Regulation No. 58 of 2005. The improvement of the regulations in Government Regulation No. 12 of 2019 is also carried out to maintain 3 (three) pillars of Regional Financial Management, namely transparency, accountability, and participation.

Government Regulation No. 12 of 2019 includes regulations regarding planning and budgeting, administration, and regional financial accountability.

Obstacles in the implementation of the supervisory function of the DPRD in the implementation of Regional Regulations (Regional Regulations) by the Regional Government of Kep. Selayar

A significant challenge in DPRD's operational effectiveness, including its oversight function, stems from council members' political party affiliations. Despite regulations stipulating that council duties should take precedence; members often prioritize political party matters. This tendency is reinforced by Law Number 22 of 2003 concerning the Composition and Position of Members of the MPR, DPR, DPD, and DPRD, which allows political parties to replace their council representatives.

Research conducted by Hakim (2019) identified several challenges facing the Probolinggo Regency DPRD, particularly noting the shortage of expertise in APBD (Regional Budget) oversight. Another significant obstacle is limited public participation in both budget preparation and supervision, often resulting in community needs being overlooked. To address these challenges, the Probolinggo Regency DPRD has established specialized commissions for different sectors and can form Special Committees to handle urgent supervisory matters.

These observations indicate that obstacles to effective supervision of regional regulations can be categorized into two main types: internal factors originating from within the council itself, and external factors stemming from outside influences.Some of the obstacles in the DPRD supervision process can be described as follows:

1. OPDs (Regional Work Units) frequently deviate from Standard Operating Procedures (SOPs) for their programs, resulting in cross-checking processes that serve more as educational exercises rather than substantive oversight.
2. Regulatory confusion exists in discussing regional regulations, particularly between Government Regulation PP12 2019 and Minister of Home Affairs Regulation 77. While PP12 2019 provides comprehensive guidance for regional regulation discussions, its utilization requires diligent access and understanding by council members.
3. Executive participation and response face challenges in APBD (Regional Budget) draft discussions. Despite requirements for detailed explanations using logical frameworks, this is rarely achieved due to human resource and management limitations. The absence of proper logical frameworks makes it difficult to measure program outputs, goals, and development processes effectively.
4. Executive responses to council member critiques tend to be generalized rather than specific, limiting effective problem-solving. The shift toward performance-based bureaucracy, including BPK (Supreme Audit Agency) performance audits, requires more detailed and impact-focused responses than traditional narrative-based explanations.
5. Fundamental tensions exist between executive interests (operational and employee spending) and community interests (represented by DPRD), particularly regarding budget allocations. Limited budgets often create conflicts between executive priorities and DPRD member interests.

6. In Kep. Selayar, implementation challenges persist throughout the planning and special discussion processes. Program realization often falls short due to poor timing and low absorption rates. Effective oversight requires balancing three critical elements:
   a. Available funds and their monitoring
   b. Activity implementation and community benefit assessment
   c. Proper timing and execution the primary challenge lies in timing issues, resulting in consistently low budget absorption rates despite having adequate funding and planned activities.

Disagreements frequently arise between DPRD members and the Government during APBD amendment discussions. To address these challenges, the secretariat plays a crucial mediating role in reaching consensus. The Kep. Selayar DPRD secretariat staff implements various strategies, including scheduling meetings between OPDs and council members with specific times and locations. When OPDs are unable to attend in-person meetings, the secretariat facilitates communication through direct calls or Zoom meetings, enabling real-time interaction between council members and OPDs regardless of location. These prepared facilities ensure that the discussion process between DPRD and executive bodies proceeds according to established mechanisms and regulations.

In instances of legislative-executive disagreements, the secretariat's mediation role becomes particularly important. They must carefully manage scheduling conflicts, as DPRD's desired timing often differs from executive availability. The secretariat works to identify suitable moments for joint discussions, facilitating communication to build agreement on meeting times. This approach has proven effective, with few significant problems arising in the coordination process

5 CONCLUSION

The recommendations from this study suggest that Regional House of Representatives (DPRD) members should maintain their oversight quality of the regional budget (APBD) managed by the government. The executive branch should be urged to better understand and optimize their mastery of materials and documents, from the planning stage of regional regulation drafts through evaluation meetings, to prevent miscommunication. Additionally, the DPRD needs to take a firmer stance in rejecting proposed regional regulations that do not comply with existing rules, such as those that fail to follow Government Regulation No. 12 of 2019 and other mandatory regulations.

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