

SUPERVISION FUNCTION OF THE REGIONAL HOUSE OF REPRESENTATIVES OF CENTRAL BUTON REGENCY DURING THE COVID-19 PANDEMIC

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ABSTRACT

This study aims to analyze the supervision function of the regional house of representatives of Central Buton Regency during the Covid-19 Pandemic. This study uses qualitative approaches, especially descriptive analysis. Data was conducted or collected by interviews, observations, documentation studies and analysis of qualitative to determine the supervision function. The results shows that all commissions in the DPRD have the task of supervising the implementation of development, governance, and society in accordance with their respective fields of commission. Supervision is carried out using the DPRD completeness instrument, whether it's a hearing meeting. working meetings, general views of factions at plenary meetings and of course also during working visits in the field. DPRD continues to supervise from planning to distribution related to all aid during the COVID-19 pandemic. There are still obstacles to optimizing the supervisory function. In the future, the optimization of the form of supervision of the follow-up to the results of the audit of financial statements by the BPK can be carried out by compiling the Standard Operating Procedures (SOP) for the Follow-up Supervision. The DPRD should develop a mechanism and an agenda for monitoring, formulating standards and a standardized supervisory system

Keywords: Supervision, Function, Covid-19 Pandemic.

INTRODUCTION

The Regional People's Representative Council (DPRD) as a people's representative institution, conceptually holds three roles. First, as a formulator of the agenda for the people it represents. Second, DPRD acts as an institution that carries out the mission of managing conflict in its community. Third, DPRD is the bearer of an integrative role in society (Widodo, 2001). The role of the people's representatives carried out by the DPRD can be interpreted as an intermediary role. DPRD is not only an intermediary that bridges the government (executive) with its people, but also bridges tensions from various segments of society who fight for their interests. The DPRD must carry out its functions properly in order to realize a good and clean government which is the main requirement to realize the people's desire to achieve a common will. In order for the implementation of the function of the DPRD to be realized, the government is carried out by prioritizing the principles of democracy and good governance. The existence of DPRD is very strategic in carrying out its role in realizing good and clean governance in carrying out its functions, it is necessary to prioritize moral commitment and professionalism.

Since March 2020, Indonesia has faced or has been hit by the COVID-19 pandemic and has had a wide influence in all areas of public activity. Including in Central Buton Regency. As an organizer and local government official, the Central Regency DPRD needs to optimize its role and function in the targeted and planned handling of Covid-19. Both in terms of regulation, use

of the budget and supervision. In terms of legislation, the DPRD must ensure that the provisions made really touch the interests of the community at large, as well as from the budget side and ensure that all regulations and programs for handling Covid-19 are effective and on target through the supervisory function. In the articles in Law Number 23 of 2014 concerning Regional Government, especially articles relating to the three functions of the DPRD. Namely article 97 on the function of legislation, article 99 on the budget, and article 100 on supervision must be optimized. increasing the role of DPRD during the pandemic through making regulations that favor the community currently affected by Covid-19. Besides assisting in supervising the implementation of Presidential Instruction No. 6 of 2020 concerning Improvement of Discipline and Law Enforcement of Health Protocols in the Prevention and Control of Covid-19. The DPRD was also asked to play its role in reallocating and refocusing regional budgets for handling Covid-19, the APBD so that they really think about efforts to handle Covid-19 and its impacts. social, economic and otherwise.

Apart from the issue of the pandemic. There are many problems and phenomena in Central Buton that show the need for the function and role of the DPRD. The incessant infrastructure development carried out is sometimes in conflict with the interests of the community. The Regent in the last two years of his term of office has greatly accelerated the development of basic infrastructure, such as roads and markets. For example, in 2021 there will be a market problem in Mawasangka District and it will cause a polemic. The land is owned by the state but the buildings are owned by the community. On the one hand, local governments impose retribution, but on the other hand, third parties also collect retribution. So that the DPRD summons, then looks for solutions and arranges so that no two parties collect the retribution because it is detrimental to traders and of course the community. A temporary solution, the government and DPRD will make regulations related to retribution arrangements so that they do not overlap. This is the result of the Hearing Meeting. The second problem is about the land in Onewaara Village, Lakudo District. The land has been donated by the community to the local government for the construction of facilities and infrastructure. But on the way, it turned out that the land had already been controlled by another party with a certificate. This is still an obstacle in the field and is still in the process of being resolved and must involve other competent parties such as the land party to solve this problem. This is also related to the supervisory function, where although it is not optimal, the Central Buton DPRD has made efforts.

The supervisory function of the DPRD of Central Buton Regency as a counterweight to the regent's power is intended to prevent arbitrariness in carrying out its duties. The DPRD is a regional people's representative institution, of course, in carrying out its duties it must be oriented to the welfare of the people, besides that it also exercises control over the use of the budget so that there is no deviation that can harm the region itself. The DPRD's supervisory function of the regent must be carried out optimally, through the rights attached to the DPRD, such as the right of interpellation, the right of inquiry and the right to express opinions. Do not let it be because you want to maintain a good relationship between the DPRD and the Regent, so that it seems not optimal if carrying out its supervisory function (Santoso, 2011).

Ideally, the implementation of these three functions is ideally expected to produce outputs, in the form of the following aspirational and responsive local regulations. In the sense that the regulations made have accommodated the demands, needs and expectations of the people. Regional budgets (APBD) are effective and efficient, and there is a logical fit between the condition of regional financial capacity and the output of public service performance. there is an atmosphere of local government that is transparent and accountable, both in the governance

process and in budgeting. Researchers are interested in conducting research with the title Functions of the Regional House of Representatives of Central Buton Regency during the Covid-19 Pandemic

LITERATURE REVIEW

A. Functions of The Regional People's Representative Council (DPRD)

Function which in Latin "Functus" the origin of the word "Fungtor" means a way to perform (to perform), carry out, run (administer). According to legal terminology, the origin of the word "function" means the special task of a position, or the environment of activities carried out by the agency/institution in the context of all state activities. Therefore, the function contains authority and duties (Siswanto, 2008). As a Regional Legislature, DPRD has the functions as stated in the explanation. In Law Number 2 of 2019 concerning the People's Consultative Assembly, the People's Representative Council, the Regional Representative Council, and the Regional People's Representative Council, the DPRD has three functions, namely the legislative function, the budget function, and the supervisory function. Meanwhile, Widodo (2001) stated that the function of representation is divided into four kinds of functions, namely (1) the function of budgeting, (2) the function of legislation, (3) the function of supervision, and (4) the function of accommodating and channeling the aspirations of the people.

Rasyid (2001) explained the importance of strengthening the function and role of the DPRD, both in the legislative process and on the running of government, including the consequences of monitoring the implementation of regional financing and expenditure budgets. The legislative function in question is the function of the DPRD to form regional regulations with regional heads. What is meant by the budget function is the function of the DPRD together with the regional government to prepare and determine the APBD which includes a budget for the implementation of the functions, duties and authorities of the DPRD, while what is meant by the supervisory function is the function of the DPRD to supervise the implementation of laws, regional regulations, and regional head decisions and policies set by regional governments.

B. Supervision Function

Iman and Siswandi (2009) suggest that supervision is a process to ensure that organizational and management goals are achieved. This relates to ways of making activities as planned. This understanding shows that there is a very close relationship between planning and monitoring. The purpose of supervision, namely: (a). To find out if everything is going according to the plan that has been set. (b). To find out whether everything has gone according to the instructions and principles that have been set. (c). To find out what are the weaknesses and difficulties and failures, so that changes can be made to improve and prevent the repetition of wrong activities. (d). To find out whether everything is running efficiently and whether further improvements can be made, so as to get greater efficiency. The existence of various types of development activities in the government environment requires more serious handling so that there is no waste and fraud that can result in financial losses to the state. To avoid this, a proper monitoring system is needed. This aims to maintain the possibility that its implementation can run well. Supervision is generally defined as an administrative activity that aims to evaluate the work that has been completed whether it is in accordance with the plan or not. Supervision is not intended to find out who is wrong or right but is more directed to efforts to make corrections to the results of activities. Bearing in mind that the Regional Regulation is a policy as well as the highest legal product at the regional level that is issued at the initiative of the DPRD and the executive is a reflection of the direction of regional government administration, it is

appropriate that after formulating and ratifying a regional regulation DPRD must carry out its supervisory function over the implementation of the regional regulation. This is done to find out whether it is in accordance with the rules that have been mutually agreed upon and whether it is in accordance with the aspirations of the community at large.

The commissions in the DPRD have the task of supervising the implementation of development, governance, and society in accordance with their respective fields of commission. The supervision carried out is not technical and detailed, such as the Government's internal supervision apparatus and or the BPK. The Commission has the task of supervising the implementation of development, governance, and society in accordance with the respective fields of the Commission. So the supervision is carried out through the DPRD's equipment, including: (a). Hearing meeting. (b). Work meeting. (c). Discussion meeting in the Special Committee. (d). General view of the factions in the plenary session. (e). Work visit.

RESEARCH METHODS

The design of this research was made based on the focus of the study to be investigated, namely the implementation of the supervision functions of the Central Buton Regency DPRD during the COVID-19 pandemic. The research design was qualitative. Moleong (2016) said that qualitative research intends to understand phenomena about what is experienced by research subjects such as behavior, perceptions, motivations, actions, etc. This research is qualitative in nature because to explore the problems of the function of the DPRD of Central Buton Regency during the covid-19 pandemic, researchers need to speak and hear directly from actors or resource persons involved through the interview process. The approach used in this research is a descriptive approach. According to Sukardi (2004:) descriptive method seeks to describe and interpret objects according to what they are. Research Data Collection Techniques first is Interview. In this technique, the writer prepares the questions asked to the informants in order to obtain the necessary information in the form of interview guidelines. Researchers conducted interviews with informants, namely the leaders and members of the Central Buton Regency DPRD as well as the DPRD secretary regarding the implementation of the legislative, budgeting and supervisory functions during the COVID-19 pandemic, the informants were chosen because they were considered capable and could provide accurate information regarding this matter. In this study, the interviewees were community leaders and community leaders who directly received the implementation of the function in question Second is observation, carried out by direct observation of data at the DPRD office of Central Buton Regency. In the supervisory function, the researcher observes whether the supervisory function of the DPRD of Central Buton Regency is carried out on the implementation of regional regulations, regent regulations, and the implementation of other laws and regulations related to the implementation of regional government as well as the implementation of follow-up on the results of the audit of financial statements by the financial audit agency. And the last is literature research or documentation study. Researchers conducted a document study to explore various information and factual data related to the implementation of DPRD functions. In this study, researchers conducted data analysis as described by Miles and Huberman (Agustinova, 2015). The data analysis technique in question is data collection, data reduction, data display, and conclusion.

RESULTS

A. Supervision Function

The supervisory function of the Regency DPRD is manifested in the form of supervision of the implementation of regional regulations, Regent's regulations, and the implementation of other

laws and regulations related to regional administration as well as the implementation of the audit of reports by the BPK. Supervision is directed to the DPRD to find out who is at fault or who is actually making efforts to make improvements. This is done to find out whether the implementation by the local government is in accordance with the agreed rules and whether it is in accordance with the aspirations of many.

A. 1. Supervision of the Implementation of Regional Regulations, Regent Regulations, and Other Regulations Related to the Implementation of Regional Government

After formulating and ratifying a regional regulation, it is appropriate that the DPRD must carry out its supervisory function over the implementation of regional regulations. However, this function includes oversight of district head regulations and regulations from the central government regarding local government. Supervision is carried out with the intention of whether it has gone according to the plans, instructions and principles that have been set and to find out the weaknesses and difficulties and failures, so that changes can be made to improve. Regarding this supervisory function, Laode Alim Alam said:

“Yes, doing surveillance is for sure. That is the main function of the DPRD as a supervisor and also monitors the implementation of every regional regulation that has been mutually agreed upon with regional leaders, as well as supervising the use of the previously approved budget in the APBD” (Interview Results, 11 November 2021).

Meanwhile, Hasan Tali explained:

“All commissions in the DPRD have the task of supervising the implementation of development, governance and society in accordance with their respective fields of commission. The Central Buton DPRD consists of 3 commissions. The supervision carried out is of course not technical and detailed as is done by Bawasda or BPK employees. Supervision is of course carried out using the tools and instruments of DPRD completeness, whether it's a hearing meeting, working meetings, general views of factions at plenary meetings and of course also during field visits” (Interview Results, 11 November 2021).

The supervisory function of the Central Buton DPRD, as elsewhere, is more of a political and policy oversight, not a functional technical oversight. This political and policy oversight is related to the DPRD which is essentially an instrument of local government that carries the people's expectations to play a role, including as a representation and agenda of the people's interests through the process of policy formulation and supervision of local governments. Supervision can be carried out through commission working meetings with local governments, working visits, public hearings and public complaints.

La India, explains the form and practice of supervising the DPRD regarding the implementation of regional regulations, regent regulations and regulations related to regional government, including during the COVID-19 pandemic in Central Buton:

“If there are findings, they must be followed up, because it is related to the findings of the Bawasda or the inspectorate or community reports. How we invite every OPD head who commits a violation to be evaluated. If it is seen that the progress is not good, the DPRD has the right to issue recommendations for evaluation of the head of the OPD concerned, for example a recommendation in the form of guidance that is conveyed to the ASN general, namely the Regional Secretary. If it is not able to be fostered, like it or not, a change must be made so that there is a refresher in the position. This finding can be seen every year during the Regent's Accountability Report (LKPJ). After that, the DPRD held a meeting with the executive to study and evaluate the Regent's LKPJ within one year of administration. If there

is an error or error, a correction is given for improvement. The goal is that in the coming year it will not happen again” (Interview Results, 11 November 2021).

Thus, it can be understood that in carrying out the supervisory function, the DPRD can provide recommendations on findings in the implementation of the supervisory function, including in the case of the Regent's accountability report. All of them aim to improve efficiency, effectiveness, productivity, and accountability of local government administration. Laode Alim Alam explained the implementation of this supervisory function, including during the COVID-19 pandemic, especially in 2021. He explained:

"Besides that, we have carried out all monitoring, especially the Hearing Meeting (RDP). Because in the monitoring process, the first is the RDP, then we go to the field. What we haven't done is the Special Committee. For example, in 2021 there will be a market problem in the Mawasangka District due to a polemic. The land belongs to the state but the buildings belong to the community. On the one hand, the local government imposes user fees, but on the other hand, third parties also collect user fees. Indeed, there is no local regulation yet, but this contradicts the rules for collecting taxes and levies related to local governments. Where should not collect retribution for which the object is not clear, let alone collect double-dollars. So the DPRD called, then looked for a solution and then arranged so that no two would collect the retribution, it was detrimental to traders and part of the violation. So the solution is that the government and DPRD make regulations related to retribution arrangements so that they do not overlap. That is the result of the RDP” (Interview Results, 11 November 2021).

From the various explanations above, it can be understood that the implementation of supervision by the Buton DPRD has been carried out starting from the commission's working meeting with the local government, working visits, public hearings and public complaints. However, the use of other instruments such as the special committee (pansus) and the right of inquiry has never been carried out by members of the Central Buton DPRD for the 2019-2024 period. These two instruments have not been used, because there have not been found any problems or violations that are too serious. The right of inquiry itself is one form of the DPRD's supervisory function to conduct an investigation into an important and strategic regional head policy that has a broad impact on people's lives which are suspected to be contrary to the laws and regulations.

Azaludin, himself explained a lot about the implementation of supervision of the implementation of regional regulations, especially regional regulations on APBD, especially related to infrastructure development, which has been heavily intensified in the last two years in Central Buton. According to him, the Regional People's Representative Council (DPRD) of Central Buton Regency (Buteng) continues to oversee the development carried out by the Buteng Regency Government. It says:

"My opinion is not because we are one party and the main supporters. The DPRD fully supports the efforts of the Buteng Regent, Samahuddin to complete infrastructure development, one of which is the construction of roads which are the foundation of the community's economy. According to him, transportation access must be realized so that it can reach the center of the residents' economy, so that it can improve the welfare of the citizens and of course develop new growth. Moreover, I saw the regent build it evenly in Central Buton from Sangia Wambulu to Talaga” (Interview Results, November 4, 2021)

He added:

“Including if it is associated with tourism development efforts that are targeted to become a mainstay sector. According to him, one focus of road development that must be supported is in the East Mawasangka area, because there are a number of potentials in that area, one of which is a tourist attraction. This is in accordance with the Government's plan to develop Tanjung Buaya tourism and Pasir Labunta tourism. He added that the Buteng DPRD has also approved a budget of Rp. 1 billion to build Tanjung Buaya tourism in Lamena Village, East Mawasangka District. Where, the Regent hopes that the facilities that have been built can be properly maintained and utilized by the residents, so that they can encourage the economic growth of the surrounding residents (Interview Results, November 4, 2021)

Regarding the supervision of this infrastructure development, Laode Alim Alam stated: "We support the efforts of the Buteng Regency Government to build a Regional Apparatus Organization (OPD) office to improve services to residents, as well as provide convenience to ASN in working to provide services. Buteng Regent's intention to complete infrastructure development must be welcomed by all parties. So far, the direction of infrastructure development is maximized according to the potential of the area. Currently, road construction is focused on East Mawasangka, because of the tourism potential in the area. Therefore, to maintain access to the destination, transportation routes must be prepared. In addition to roads, the Central Buton DPRD also continues to monitor or supervise the construction of the Regional Apparatus Organization (OPD) office located in Nepa Mekar Village, Lakudo District, which is targeted for completion this year. However, so far there are no problems with the construction, everything is going well. DPRD has surveyed the location" (Interview Results, 11 November 2021).

The construction of the OPD office does require extra supervision, because it is the first job of the OPD office. The construction of the OPD office in Nepa Mekar Village, Lakudo District, was designed for two floors with a budget of Rp 5,250. 000000. This cost includes land preparation. Regarding the designation of the building that was built in the village of Nepa Mekar. The Regent of Central Buton, has also officially submitted a land certificate for the construction of the Central Buton Police Station to the Southeast Sulawesi Police (Polda Sultra). The 10 hectare land is located in an office center in Labungkari, Lakudo District. Where, the land is purely a free gift from the community, without any payment from the government. The construction of the Central Buton Police Station itself has become a priority for the 2021 Southeast Sulawesi Regional Police. The Baubau Resort Police has also completed all supporting administrative requirements, as well as technical operations that have been coordinated with the Central Buton government.

From the various explanations above, it can be understood that the Central Buton DPRD has carried out its supervisory function on the enforcement of regional regulations and other regulations. The DPRD continues to carry out its supervisory function as a partner of the Buteng Regency Government during the COVID-19 pandemic. This supervisory function is carried out by supervising each stage of infrastructure development. Including the main thing is to ensure the quality of road construction, so that it is in accordance with the plan. However, that does not mean that there are no obstacles in carrying out the supervisory function. The difficulties and obstacles in implementing the supervisory function have not provided or obtained a final solution and are still in progress. This also hinders the acceleration of infrastructure development. Azaludin explained:

"There are bound to be difficulties. For example, yesterday's RDP (hearing meeting) regarding land in Onewaara Village, Lakudo District. The land has been granted by the community to the

Regional Government to be used as construction of facilities and infrastructure. But on the way, it turned out that the land was already controlled by another party with a certificate. These are the findings that become obstacles in the field in the settlement process, so that other competent parties such as the land sector must involve in resolving the issue of land certificate ownership. For others in 2020-2021 there will be no significant obstacles” (Interview Results, 4 November 2021)

A.2 Supervision of the Implementation of Follow-up on the Results of the Audit of the State Audit Board of the Republic of Indonesia

In addition to the supervisory function of the Central Buton DPRD, it is realized in the form of supervision of the implementation of regional regulations and the implementation of other related laws and regulations. The Central Buton DPRD also supervises the implementation of follow-up on the results of the audit of financial statements by the Supreme Audit Agency (BPK). The goal is the creation of transparent and accountable local government. Transparency and accountability are important, because every single rupiah of expenditure is known to be used and can be accounted for. The supervision carried out to follow up on the BPK Audit Results Report on the Central Buton Regency Government Financial Reports and led to the issuance of the Central Buton Regency DPRD Decree on the Follow-up to the BPK Audit Results Report on the Central Buton Regency Government Financial Reports. The results of the BPK's examination in financial matters, as well as a manifestation of the implementation of the balance of power and mutual respect for the roles and functions of each State institution. Especially in state financial auditors. Regarding this, La India explains:

"Once we get a copy from the BPK regarding the report on the results of the examination, we will follow up. This includes our material for responding to the regent's APBD accountability report. BPK's findings must be no matter how small. We asked for an answer from the executive, who is usually represented by the local government budget team. If it is seen that there is no improvement, the DPRD has the right to issue other instruments such as the special committee and questionnaire. But so far it has not been implemented. We usually provide recommendations for improvement, for example if there is an overpayment for the implementation of a project or activity. The OPD concerned, for example, is given time to make repairs. We are pursuing until the Regent's LPJ regarding the APBD” (Interview Results, 11 November 2021).

He added:

“Before BPK's findings were made, the regional government should have made improvements from the start. For example, for 2021, we are still waiting for improvements based on the recommendations of the DPRD, especially regarding the results of the RDP on the Mawasangka market issue. In particular, the regulation of retribution, lest the retribution be doubled and counted as a loss to the State, including improvements in the market parking area, must be regulated and regulated. We have never carried out the investigation right because it is related to the right of inquiry” (Interview Results, 11 November 2021).

Meanwhile, Azaludin said:

"My personal opinion, I suspect that during the pandemic period, it will be related to the Direct Cash Assistance (BLT) which has village funds and social assistance from the Social Service. Regarding the problem of recipient data, first, there are still many people who have not been registered to receive BLT and Social Assistance. But that's only part of the village, not all, it's based on community complaints. Then related to BPJS, regional finance is still very limited to accommodate all. However, regarding the local government's covid funds, based on the results of the 2020 BPK audit, it is in the safe category. However, the DPRD continues to supervise

from planning to distribution regarding all assistance during the pandemic (Interview Results, 4 November 2021)

Supervision of the Central Buton DPRD clearly aims to develop democratic life, as well as carry out checks and balances between the DPRD and the executive. In good governance, the supervision of the Central Buton DPRD plays a role in providing information as early as possible as part of an early warning system for the Central Buton government. Supervision will provide feedback for improving governance and development management, so that it does not deviate from the paths and objectives set and management activities can achieve goals and objectives effectively and efficiently. The government of Central Buton Regency has thus tried to implement a developing paradigm, namely the importance of local government accountability to account for its successes and failures. This concept is based on the government's responsibility for the exercise of its authority. Thus, regional government accountability, which involves DPRD as a representative institution and the aspirations of the people, will see or carry out its supervisory function on the accountability of executive performance, including in the use of APBD.

The supervisory agency of the Supreme Audit Agency (BPK), focuses on financial audits in order to provide an opinion on the government's financial statements. BPK itself has not implemented a performance audit. Until now, BPK does not have the authority to supervise the quality of output, because this institution is currently focused on the financial sector. The DPRD relies on the results of the BPK examination. This means that with only financial audits, many problems are found, especially in the future BPK will increase performance audits. This will bring big problems for local governments, if not anticipated from the start. DPRD has a supervisory scope that includes the function of supervising Regional Regulations, Budgets and Regional Government Policies which are an inseparable part of the DPRD's institutional functions. The last stage of the supervisory mechanism is to assess the regent's accountability report (LKPD) at the end of each fiscal year or the end of the term of office, in this activity the DPRD conducts an assessment of the regent's LKPD, whether the implementation of activities that have been carried out for one year are in accordance with the previous plan or not. If it turns out that what has been done for one fiscal year is not in accordance with the previously determined plan, then the DPRD can provide recommendations for improvement. However, because based on the laws and regulations, if the regent's LKPD turns out to be lacking or inconsistent with the previous plan, then the DPRD no longer has the authority to accept or reject the LKPD, but only listens. In the future, the optimization of the form of supervision on the follow-up to the results of the audit of financial statements by BPK can be carried out by compiling Standard Operating Procedures (SOP) for Follow-Up Supervision. The DPRD should develop a mechanism and an agenda for monitoring, formulating standards and a standardized supervisory system as a guide in carrying out the supervisory function of development policies, such as road infrastructure so that supervision runs more optimally.

DISCUSSION

Supervision Function After formulating and ratifying a regional regulation, the DPRD must carry out its supervisory function over the implementation of the regional regulation. Supervision is carried out with the intention of whether it has gone according to the plans, instructions and principles that have been set and to find out the weaknesses and difficulties and failures, so that changes can be made to improve. In Central Buton Regency, all commissions in the DPRD have the task of supervising the implementation of development, governance, and society in accordance with their respective fields of commission. The Central

Buton DPRD consists of 3 commissions. Supervision is carried out using the tools and instruments of DPRD completeness, whether it's a hearing meeting, working meetings, general views of factions at plenary meetings and of course also during working visits in the field. If there are findings, the DPRD is always followed up. The mechanism is that the Central Buton DPRD invites every OPD head who commits a violation to be evaluated. If it is seen that the progress is not good, the DPRD issues recommendations for evaluation of the head of the OPD concerned, for example recommendations in the form of guidance. Supervision is carried out until the Regent's Accountability Report (LKPJ). In 2021 there will be a market problem in the Mawasangka District due to a polemic. The land belongs to the state but the buildings belong to the community. On the one hand, the local government imposes user fees, but on the other hand, third parties also collect user fees. Indeed, there is no local regulation yet, but this contradicts the rules for collecting taxes and levies related to local governments. Where should not collect retribution for which the object is not clear, let alone collect double-dollars.

So the DPRD called, then looked for a solution and then arranged so that no two would collect the retribution, it was detrimental to traders and part of the violation. So the solution is that the government and DPRD make regulations related to retribution arrangements so that they do not overlap. That's the result of the RDP. However, the use of other instruments such as the special committee (pansus) and the right of inquiry has never been carried out by members of the Central Buton DPRD for the 2019-2024 period. These two instruments have not been used, because there have not been found any problems or violations that are too serious. The DPRD of Central Buton also supervises the implementation of regional regulations, especially regional regulations on APBD, especially related to infrastructure development which has been heavily intensified in the last two years in Central Buton. The DPRD fully supports the Regent's efforts to complete infrastructure development, but it must be balanced with supervision. As a partner of the Buteng Regency Government during the Covid-19 pandemic. This supervisory function is carried out by supervising each stage of infrastructure development. Including the main thing is to ensure the quality of road construction, so that it is in accordance with the plan. Difficulties and obstacles in implementing the supervisory function face obstacles, namely they have not provided or obtained a final solution and are still in progress. This hinders the acceleration of infrastructure development. The Central Buton DPRD also supervises the implementation of follow-up on the results of the audit of financial statements by the Supreme Audit Agency. The goal is to create an accountable and transparent local government. If we have received a copy from the BPK regarding the inspection report, we will follow up. This includes being used as material for the DPRD to respond to the regent's APBD accountability report. The DPRD asks for an answer from the executive, who is usually represented by the local government budget team. If it is seen that there is no improvement, the DPRD has the right to issue other instruments such as the special committee and questionnaire. But so far it has not been implemented. The DPRD usually provides recommendations for improvements. Regarding the regional government's COVID-19 funds, based on the results of the 2020 BPK audit, they are in the safe category. However, the DPRD continues to supervise from planning to distribution related to all aid during the COVID-19 pandemic.

Regarding the implementation of the supervisory function of the Regency DPRD, Kadek Agus Restu Saputra & Ni Gusti Ayu Dyah Satyawati (2018) found obstacles that can be classified into substance, structure and cultural constraints. The problem of substance and culture is that a copy was not given to the Buleleng Regency DPRD institution through the equipment of the Council for the Establishment of Regional Regulations. So that these derivatives can be directly supervised, there are also communication problems and executive coordination with DPRD institutions, especially Bapemperda. Meanwhile, La Asiri (2019) shows that the function of the

Buton Regency DPRD has been running well where in the process of supervising regional policies, through processes including the preparation of the Regional Revenue and Expenditure Budget (APBD), implementation of regional policies, and accountability for regional policies by the executive (evaluation of regional policies).). According to him, several factors that influence the implementation of the legislative function in supervising regional policies are the competence of DPRD members, the availability of facilities and infrastructure, and timeliness in conducting supervision. In the context of Central Buton, the DPRD has carried out its functions well and followed the rules related to monitoring the implementation of regional regulations and following up on the results of BPK examinations. However, similar to the previous research above, there are still obstacles to the optimization of the supervisory function, especially so that the supervisory function provided provides a complete solution. In addition, it is necessary to increase strong coordination with local governments, related to the same interest in completing and accelerating infrastructure development in Central Buton. In the future, the optimization of the form of supervision of the follow-up to the results of the audit of financial statements by the BPK can be carried out by compiling Standard Operating Procedures (SOP) for Follow-Up Supervision. The DPRD should develop a mechanism and an agenda for monitoring, formulating standards and a standardized supervisory system as a guide in carrying out the supervisory function of development policies, such as road infrastructure so that supervision runs more optimally.

The researcher agrees with Aminudin (2015) who states that supervision is an important part in the process of governance. Without a control function, power will run according to the will and interpretation of the power holder. Strengthening the supervisory function of the DPRD will have a positive impact on improving the quality of governance in the regions, both from the aspects of planning, implementation and accountability so that the purpose of supervision, namely good governance, can be realized. Along with the changing direction of regional autonomy policy towards a more Therefore, it is necessary to simultaneously strengthen the system, institutions and individual members of the DPRD so that the supervisory function of the DPRD can run better. Changes in policy direction towards the regional government system must be quickly adapted through system adjustments and providing training to DPRD members in order to understand the new system in supporting the duties and functions of supervision of regional regulations, budgets and regional government policies.

CONCLUSION

In Central Buton Regency, all commissions in the DPRD have the task of supervising the implementation of development, governance, and society in accordance with their respective fields of commission. Supervision is carried out using the DPRD completeness instrument, whether it's a hearing meeting. working meetings, general views of factions at plenary meetings and of course also during working visits in the field. If it is seen that the progress is not good, the DPRD issues a recommendation for an evaluation of the head of the OPD concerned. The Central Buton DPRD also supervises the implementation of follow-up on the results of the audit of financial statements by the Supreme Audit Agency. Regarding the regional government's COVID-19 funds, based on the results of the 2020 BPK audit, they are in the safe category. However, the DPRD continues to supervise from planning to distribution related to all aid during the COVID-19 pandemic. There are still obstacles to optimizing the supervisory function, namely especially so that the supervisory function provided provides a complete solution. For policy makers and those who are subject to the impact of policies, related to supervision, it is necessary to optimize the supervisory function of the Central Buton DPRD so that the supervisory function provided provides a complete solution. In addition, it is necessary

to increase strong coordination with local governments, related to the same interest in completing and accelerating infrastructure development in Central Buton.

In the future, the optimization of the form of supervision of the follow-up to the results of the audit of financial statements by the BPK can be carried out by compiling the Standard Operating Procedures (SOP) for the Follow-up Supervision. The DPRD should develop a mechanism and an agenda for monitoring, formulating standards and a standardized supervisory system as a guide in carrying out the supervisory function of development policies, such as road infrastructure so that supervision runs more optimally. . For further researchers related to the function of the DPRD, they should use other theories and concepts in the implementation of the supervisory function and also use a different approach, for example a mixed method in researching the implementation of DPRD functions.

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