THE OVERSIGHT FUNCTION OF THE HOUSE OF REPRESENTATIVES OF THE REGIONAL PARLIAMENT ON THE IMPLEMENTATION OF THE REGIONAL BUDGET OF MAROS REGENCY

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ABSTRACT

Objective: This study aims to comprehensively analyze the oversight function exercised by the House of Representatives of the Regional Parliament in monitoring and evaluating the implementation of the regional budget in Maros Regency. It seeks to identify the mechanisms, challenges, and impacts of this oversight on financial management and governance within the region.

Theoretical Framework: This research employs a multi-dimensional theoretical framework drawing from theories of legislative oversight, budgetary control, and local governance. It utilizes concepts related to the roles and responsibilities of legislative bodies in budget oversight, including the principal-agent theory, accountability structures, and the relationship between the executive and legislative branches in budget implementation.

Methodology: This study employs a mixed-method approach involving qualitative and quantitative methodologies. Qualitative data collection includes interviews, focus group discussions, and document analysis to understand the perceptions, experiences, and processes of oversight. Quantitative analysis involves statistical assessments of budgetary allocations, expenditures, and performance indicators. The study also employs comparative analysis with similar regional bodies for contextual understanding.

Results and Conclusion: The findings reveal the mechanisms utilized by the House of Representatives in overseeing the implementation of the regional budget in Maros Regency. It identifies strengths and weaknesses in oversight practices, highlighting challenges faced by the legislative body in ensuring effective financial governance. The study concludes by discussing the implications of these findings on improving oversight mechanisms for better financial accountability and governance at the regional level.

Originality/Value: This research contributes to the literature by providing a detailed analysis of the oversight function of the House of Representatives of the Regional Parliament specifically focused on the implementation of the regional budget in Maros Regency. It offers insights into the practical dynamics, challenges, and potential improvements in legislative oversight practices within regional governance, thereby contributing valuable knowledge to enhance financial transparency and accountability mechanisms in local administrations.
Keywords: legislative oversight, regional budget house of representatives, regional parliament, maros regency.

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A FUNÇÃO DE SUPERVISÃO DA CÂMARA DOS REPRESENTANTES DO PARLAMENTO REGIONAL SOBRE A EXECUÇÃO DO ORÇAMENTO REGIONAL DA REGÊNCIA DE MAROS

RESUMO

Objetivo: Este estudo tem como objetivo analisar de forma abrangente a função de supervisão exercida pela Câmara dos Representantes do Parlamento Regional no acompanhamento e avaliação da execução do orçamento regional na Regência de Maros. Procura identificar os mecanismos, os desafios e os impactos desta supervisão na gestão financeira e na governação na região.

Estrutura Teórica: Esta pesquisa emprega uma estrutura teórica multidimensional baseada teorias de supervisão legislativa, controle orçamentário e governança local. Utiliza conceitos relacionados com as funções e responsabilidades dos órgãos legislativos na supervisão do orçamento, incluindo a teoria do agente principal, as estruturas de responsabilidade e a relação entre os ramos executivo e legislativo na execução do orçamento.

Metodologia: Este estudo utiliza uma abordagem de método misto envolvendo metodologias qualitativas e quantitativas. A coleta de dados qualitativos inclui entrevistas, discussões em grupo de enfoque e análise de documentos para compreender as percepções, experiências e processos de supervisão. A análise quantitativa envolve avaliações estatísticas de alocações orçamentárias, despesas e indicadores de desempenho. O estudo também emprega análise comparativa com órgãos regionais semelhantes para compreensão contextual.

Resultados e Conclusão: Os resultados revelam os mecanismos utilizados pela Câmara dos Deputados para supervisionar a execução do orçamento regional na Regência de Maros. Identifica os pontos fortes e fracos das práticas de supervisão, destacando os desafios enfrentados pelo órgão legislativo para assegurar uma governação financeira eficaz. O estudo conclui discutindo as implicações destas conclusões na melhoria dos mecanismos de supervisão para uma melhor responsabilização financeira e governação a nível regional.

Originalidade/valor: Esta pesquisa contribui para a literatura, fornecendo uma análise detalhada da função de supervisão da Câmara dos Representantes do Parlamento Regional, especificamente focada na implementação do orçamento regional na Regência de Maros. Oferece conhecimentos sobre as dinâmicas práticas, os desafios e as potenciais melhorias nas práticas de supervisão legislativa no âmbito da governação regional, contribuindo assim com conhecimentos valiosos para melhorar a transparência financeira e os mecanismos de responsabilização nas administrações locais.

Palavra-chave: supervisão legislativa, casa de orçamento regional de representantes, parlamento regional, maros regência.
1 INTRODUCTION

The enactment of Law Number 23 of 2014 concerning Regional Government and Law Number 32 of 2004 concerning Financial Balance between the Central and Regional Governments, has led to various fundamental changes in the administration of regional governments that must follow the principles of modern state governance. These changes will change the overall map of governance in Indonesia including changes to regional supervision which will have implications for changes in supervision of regional budgets. The granting of broad autonomy to the regions has the consequence of requiring adjustments to institutional arrangements and patterns of relationships between financial supervision and audit institutions in the regions. Supervision is the duty and authority of the Regional People's Representative Council based on Law Number 23 of 2014 concerning Regional Government: "The Regional People's Representative Council has the duty and authority to carry out supervision of Regional Regulations and other laws and regulations, regional head regulations, regional revenue budgets, regional government policies in implementing regional development programs, and international cooperation in the regions". The supervision of the Regional People's Representative Council on local government is one of the ways to limit and control the implementation of government. The Regional People's Representative Council (DPRD) is a legislative body at the regional level that has an important role in the local government system. The following are some of the roles of the DPRD:

1. Enacting Local Regulations (Perda) The DPRD has the authority to enact local regulations that will become the legal basis for the implementation of local government. These bylaws cover various aspects, such as regional budgets, spatial planning, health, education, environment, and others;
2. Supervising the Performance of the Regional Executive The DPRD has a role to supervise the performance of the regional executive, including governors, regents and mayors. DPRDs can conduct supervision through meetings with the executive, physical inspections, and others.
3. Establishing General Regional Policies DPRD has a role in establishing general regional policies through the preparation of the Regional Medium-Term Development Plan (RPJMD) and the Regional Government Work Plan (RKPD).

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These general regional policies cover various aspects, such as infrastructure development, health, education, and others.

4. Fighting for the Interests of Local Communities DPRDs have a role to fight for the interests of local communities, both in terms of public services and the rights of local communities. DPRDs can receive the aspirations of the community and seek solutions to meet the needs of the community.

5. Budgeting DPRD has the authority in the preparation of the Regional Budget (APBD), including budgeting the allocation of funds for each program and activity in order to carry out the duties and functions of local government.

2 PROBLEM FORMULATION

1. How is the implementation of the supervisory function of the Regional House of Representatives on the Implementation of the Regional Expenditure Budget in Maros Regency?

2. What factors influence the implementation of the supervisory function of the Daderah People's Representative Council on the implementation of the Regional Budget in Maros Regency?

3 THEORETICAL FRAMEWORK

3.1 LOCAL GOVERNMENT THEORY

The essence of local government is related to the authority it has in managing and regulating its household. The authority of local government is related to the division of power in the administration of government, which is patterned in a federal or unitary state system of government. The federal state system is patterned in three main level structures, namely: federal (central) government, state (provincial) government, and local government. While the unitary state system, is patterned in two main structures, namely: the central government and the government in the regions (provinces, districts and cities).

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The concept of a unitary state is patterned in two main joints, namely a system of government that tends to be centralized or decentralized. These two characteristics create the character of the relationship between the central government and local governments, which is related to the form, structure, and division of powers that exist in the state. That is, from the form and structure of the state, it can be seen, whether the power is divided to the regions, or the power is centralized in the central government. In terms of the division of power in a country, it can take the form of a centralization system or a decentralization system. This system directly affects the relationship between the center and the regions in the implementation of government in the regions.

The study of State Science and Constitutional Law in its development, the form and structure of the state has been an object of debate for a long time. The term form of state, addressed to Monarchie and Republic, and the term state structure addressed to the Union and Federation. The form of the State in Jellinek's teaching presents the basis for determining the form of a state by using the criteria of how the will of the state is expressed. If the will of the state is determined by one person, then the form of Monarchie. Conversely, if the will of the state is determined by many people, it will take the form of a Republic. Jellinek's teaching in determining the form of the state was criticized by Leon Duguit. According to Duguit, the most appropriate criterion in determining the form of state is to see how the head of state is appointed. In a monarchy, the head of state is appointed by right of inheritance (hereditary), while in a republic the head of state is appointed (elected) through elections. While Plato and Aristotle with his Theory of Revolution, gave birth to ideas embodied in the "theory of quantity and theory of quality" by emphasizing his theory in the idea, that to determine the form of the state must be based on the number of people who rule and the tendency to decline in its development, namely the form of monarchie that can degenerate into a form of tyranny, a form of aristocracy that can degenerate into an oligarchy, and a form of democracy that can degenerate into an octorate form. Aristotle's teaching was also adopted by Polybios, who introduced the "Polybios Cycle Theory" in determining the form of the state, namely: monarchy, aristocracy, oligarchy, democracy, and tyranny. Meanwhile, Machiavelli in
his ideas put forward the theory of state forms in two kinds, namely republic and monarchy. While Kranenburg, one of the pioneers of modern theory, agrees with Leon Duguit and Otto Koelreuter, that there are two forms of state, namely: unitary state and federated state.  

3.2 THEORY OF STATE FORM

The theories of the form and structure of the state developed by experts and developed in modern times, boil down to two basic understandings. First, the idea that combines the form of the state and the form of government. The form of state is the same as the form of government, divided into three forms, namely: 1. A form of government in which there is a close relationship between the executive and the legislature. 2. A form of government in which there is a clear separation between the legislature, the executive and the judiciary. 3. A form of government in which there is direct influence or supervision from the people over the legislature. The second school of thought discusses the form of the state in terms of democracy or dictatorship. This understanding makes it clear that democracy is divided into constitutional (liberal) democracy and popular democracy.

The study of determining the form and structure of the state and the form of government of a country begins with the "staatidee" of the birth (formation) of a country. The theory of the birth of a state is growing, along with the development of human civilization, among others; First, the theory of the individual (individual) taught by Locke, Hobbes (17th century), Rousseau (18th century), Spencer (19th century), and Laski (20th century). The essence of this teaching is that the state is a legal society (legal society) structured on social contracts. Second, the class theory taught by Marx, Engels, and Lenin. The essence of his teaching is that the state is a tool of a class. Third, the Integralistic Theory taught by Spinoza, Muller, Hegel (18th and 19th centuries). The core
of its teaching is that the state is not to guarantee the interests of a person or group but for the benefit of the whole society in the frame of unity.\textsuperscript{12}

The theories of the state form that have developed in modern times boil down to the most important form of state is the Unitary State (Unitarism) which can take the form of a centralized system and a decentralized system and the Union State (federalism).\textsuperscript{13} Unitary State when power is not divided (the power of the central government is not limited by the regions)\textsuperscript{14} States of Union where power is shared between the center and the states. Confederated States when power lies with the states that are united. The form of state relates to the supreme power of a state. Power is sovereignty as the most important essence in running the state and government. Theories of sovereignty that are well known today include God's Sovereignty Theory, People's Sovereignty Theory, State Sovereignty Theory, and Legal Sovereignty Theory.\textsuperscript{15}


3.3 DECENTRALIZATION THEORY

The implementation of local government is one of the means in realizing a democratic government, which involves all the potential of the community to participate in thinking about and managing local government. Power in a unitary state lies with the central government so that it tends to be centralized, although the other side can be decentralized. Centralization means that all lines of policy are implemented centrally, and decentralization means that all lines of policy in the implementation are dispersed, giving the authority of "zelfwetgeving" (making local regulations) and the authority of "zelfbestuur" (governance).16

From the point of view of sovereignty, a unitary state cannot be divided, the delegation of authority from the central government to autonomous regions is not stipulated in its constitution, but is due to the nature of the unitary state itself. The principle of "unitary state" is that the highest authority over all state affairs is the central government (central government) without any interference by a delegation or delegation of power to the local government (local government). In this regard, Van den Berg17 Said: “dat in een gedecentraliseerde eenheidstaat steeds een spanning tussen centralisatie een decentralisatie zal blijven bestaan”.

The regulation of the exercise of state power has two forms, namely centralized or dispersed. If state power is centralized, centralization occurs, and if state power is dispersed, decentralization occurs. In various government developments, there is a strong backflow towards centralization, which is caused by certain factors.18 A unitary state is an independent and sovereign state, where throughout the country there is only one government (central) that governs all regions. The tendency of development towards

18 The Liang Gie, …., Op. Cit., hlm. 38-39. Pertama : secara umum sentralisasi mengandung berbagai kebaikan, antara lain: Sentralisasi meletakkan dasar kesatuan politik masyarakat (de politieke eenheid van degemeenschap); Sentralisasi dapat merupakan alat untuk memperkokoh perasaan persatuan (versterking van hesaamhorigheidsgefoe); Sentralisasi mendorong kesatuan dalam pelaksanaan hukum (de eenheid van rechts bedeling); Sentralisasi membawa kepada penggalangan kekuatan (bundeling van krachten); Dalam keadaan tertentu sentralisasi dapat lebih efesien. Kedua; Kecenderungan sentralisasi yang timbul sebagai akibat perkembangan negara kesejahteraan, didorong oleh faktor-faktor, yaitu : Untuk menjamin keseragaman pelayanan (equal treatment) terhadap semua warga negara atau penduduk. Perbedaan-perbedaan ini dapat diperlukan sebagai keadil-adilan. Untuk menghindarinya, maka pusat akan membuat berbagai aturan dan kebijaksanaan yang akan menjamin pelaksanaan pelayanan itu. Dengan demikian, daerah akan kehilangan atau setidak-tidaknya dikurangi haknya dalam mengatur dan mengurus urusan tersebut;
centralization in a unitary state, cannot eliminate the form of decentralization, because
government activities are not only carried out at the center, but also in each region.

The issue of centralization and decentralization in a unitary state depends on many
things. Often the political philosophy of a particular nation reflects the way in which
government is organized. Many countries with a traditional socialist outlook and a
rigorous and comprehensive way of central planning prefer decentralization. The
difference between the principle of centralization and the principle of decentralization lies
in the authority to decide on matters of state affairs among existing positions. The
meaning of decentralization in a unitary state is as a manifestation of the constitutional
mandate and the nature of a unitary state, in terms of granting authority to carry out affairs
that can become regional household affairs. Meanwhile, in the sense of state
administration, decentralization means the transfer of government affairs from the
government or upper-level regions to the regions to become their household affairs.
Decentralization is divided into two types, namely: (1) Ambtelijke decentralisatie or
deconcentratie. (2) Staatskundige decentralisatie (constitutional decentralization).

4 RESEARCH RESULTS AND DISCUSSION

4.1 THE FOLLOWING ARE SOME OF THE PHILOSOPHIES UNDERPINNING THE
REGIONAL BUDGET

a. Openness and public participation This philosophy emphasises the
importance of public involvement in the preparation and implementation of local
budgets. With openness and public participation, transparency, accountability and
fairness in local financial management are expected.

b. Efficiency and effectiveness This philosophy emphasises the efficient and
effective use of local budgets, by optimising available resources to achieve
predetermined objectives.

c. Sustainable development This philosophy directs the management of local
budgets towards sustainable development, i.e. development that is able to fulfil
the needs of the present without compromising the interests of future generations.

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d. Equality and social justice. This philosophy demands fairness in the distribution of local budgets, so that all communities can benefit from programmes and activities implemented by local governments.

In practice, these philosophies become a reference for local governments in preparing and implementing the Regional Budget, so as to create success in regional development and community welfare. Based on these budget philosophies, the implementation of local government in the context of regional autonomy requires new innovations in the field of government as a whole. And it is time to think about for the benefit of future governance a pattern of interaction between the executive and the legislature in the region by creating a mechanism of "Cheeks and Balances" at the local level.

The enactment of Law No. 23 of 2014 on Local Government and Law No. 33 of 2004 on Fiscal Balance between the Central and Local Governments has led to fundamental changes in local governance. These changes will change the overall map of governance in Indonesia, including changes to regional supervision which will have implications for changes in supervision of regional budgets. The granting of broad autonomy to the regions has the consequence of requiring adjustments to institutional arrangements and patterns of relationships between financial supervision and audit institutions in the regions. Supervision is the duty and authority of the Regional People's Representative Council in accordance with Article 42 Paragraph (1) point c, Law Number 23 of 2014 concerning Regional Government: "The Regional People's Representative Council has the duty and authority to supervise Regional Regulations and other laws and regulations, regional head regulations, regional revenue budgets, regional government policies in implementing regional development programmes, and international cooperation in the regions.

One of the manifestations of good governance is the image of a democratic government. The most important principle of democracy is to place power in the hands of the people where at the last level the people provide provisions in basic issues concerning their lives, including in assessing government and state policies, because these policies determine the lives of the people. In the state administration system, the Regional People's Representative Council (DPRD) is designated as one of the elements of government administration as stated in Article 1 paragraph (2) of Law Number 23 Year 2014, which is the organiser of DPRD affairs in the system and principles of the Unitary
State of the Republic of Indonesia as intended in the 1945 Constitution of the Republic of Indonesia. The position of the DPRD as mandated by Law No. 23/2004 implies that the regional head and the DPRD truly have equality and equality and there is no domination of one of the two.

DPRD was placed into the local government structure together with the head of the region, the pattern of relationship between the head of the region and DPRD was carried out in a sub ordinate manner in the sense that there was no bargaining position of DPRD against all policies issued by the head of the region, so that the existence of DPRD during the new order was nothing more than a stamp to legalise every program and activity proposed by the head of the region, let alone having to control the running of the local government. After the collapse of the New Order regime, DPRDs were established as regional legislative institutions with the strengthening of the roles and functions of DPRDs, especially their control functions over local governments. Considering the existence of DPRDs in the era of regional autonomy, it is appropriate for DPRDs to perform their functions more optimally. One of the functions possessed by DPRDs is the supervisory function.

The supervisory function of DPRD towards local government is very important to be optimised. This is based on the fact that the supervisory function of the DPRD towards local governments has a very important role in realising Good Governance in Indonesia, especially in the regions, because after all the DPRD is a representative body of the people in the region to convey aspirations and it is appropriate that the people also participate in overseeing the course of local government which is reflected in the implementation of the DPRD's supervisory function towards local governments (executives as policy implementers).

The supervision conducted by the DPRD on the local government is certainly a reflection of the implementation of checks and balances mechanism in the management of good governance in the region. The composition of DPRD consists of members of political parties participating in the general election who are elected through the general election. The organs of DPRD consist of; leadership, deliberation body, commissions, regional legislation body, budget body, honour body, and other organs needed and formed by the plenary meeting. In carrying out their duties, the organs are assisted by a secretariat that comes from civil servants (PNS).

The Regional People's Representative Council has the function of:
a. Legislation, is the function of DPRD to form local regulations together with the regional head.

b. Budget, which is the function of DPRD together with the local government to prepare and stipulate the Regional Revenue and Expenditure Budget, which includes the budget for the implementation of the functions, duties and authorities of DPRD.

c. Supervision, which is the function of DPRD to supervise the implementation of laws, regional regulations, and decisions of regional heads as well as policies set by the regional government.

d. DPRD supervision covers the supervision of the implementation of regional regulations and other laws and regulations, regional head regulations, APBD, local government policies in implementing regional development programmes, and international cooperation in the region. Not only that, as part of the local government, DPRD is also responsible for monitoring public services.

The duties of the DPRD in relation to the supervisory function are to carry out supervision of the implementation of local regulations and other laws and regulations, decisions of the mayor / regent, APBD, local government policies in implementing regional development programs and international cooperation (Article 78 (3) of Law 22/2003 and Law 23/2014), secondly to request an accountability report of the regent / mayor in the implementation of decentralisation duties (Article 78 (6) of Law 22/2003 and article of Law No. 23/2014), thirdly the DPRD has the authority to request district / city level state officials, district / city government officials, legal entities, and citizens to provide information about something that needs to be handled in the interests of the nation and state.

The district/city DPRD has the right to interpellation, the right of inquiry; and to express an opinion.

1) The right of interpellation is the right of the district/city DPRD to request information from the regent/mayor regarding important and strategic district/city government policies that have a broad impact on the life of the community and the state.

2) The right of inquiry is the right of the district/city DPRD to conduct an investigation into important and strategic district/city government policies that
have a wide impact on the life of the community, region and state that are allegedly contrary to the provisions of laws and regulations.

3) The right to express an opinion is the right of the district/city DPRD to express an opinion on the policies of the regent/mayor or on extraordinary events occurring in the region accompanied by recommendations for resolution or as a follow-up to the implementation of the right of interpellation and the right of inquiry.

Based on the results of interviews with informants, in this case with a member of the DPRD who stated that: "The supervisory function of DPRD that has been implemented so far is considered effective, because DPRD and local government have established a partnership to conduct good governance, especially in the preparation of the Regional Budget of Maros Regency. The implementation of the DPRD's supervisory function has been very effective in accordance with the planning, preparation and evaluation results of its implementation. The DPRD's supervisory function is built on the DPRD's budget function, where its implementation is in line with existing laws and regulations relating to the preparation and implementation of the APBD.

Furthermore, the results of the distribution of respondents' questionnaires consisting of members of the Council, local government and the public, the results related to the implementation of the supervisory function can be seen in the following table:

Table 1- Respondents' Responses to the Function of the Maros Regency DPRD Based on the findings of researchers from the questionnaires distributed, with the following questions:

<table>
<thead>
<tr>
<th>Responses</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sangat Efektif</td>
<td>49.4%</td>
</tr>
<tr>
<td>Efektif</td>
<td>17.6%</td>
</tr>
<tr>
<td>Kurang Efektif</td>
<td>30.0%</td>
</tr>
<tr>
<td>Tidak Efektif</td>
<td>2.4%</td>
</tr>
</tbody>
</table>

Source: primary data processed, 2023

From the data in table 1, it can be seen that most respondents gave an assessment of the implementation of the supervisory function of the Maros Regency DPRD, as in the diagram above the assessment response, the indicator is very effective 30.6%, has been running effectively 49.4%, assessing less effective 17.6%, ineffective 2.4%. Thus the
performance of DPRD members in the implementation of the Legislation function with the respondent Indicator is very effective 30.6%, 49.4% have been running effectively, 17.6% who answered effectively can be compared with the substance of the implementation of the supervisory function is an important function in terms of measuring the effectiveness of DPRD Maros Regency.

Furthermore, data on the supervisory function of the Maros Regency DPRD over the implementation of local regulations is shown below:

**Table 2- Respondents’ Responses Regarding the Review Function for the implementation of Regional Regulations**

<table>
<thead>
<tr>
<th>Source of Primary Data processed, 2023</th>
</tr>
</thead>
</table>

he Regional People’s Representative Council (DPRD) of Maros Regency has a very important role in two main aspects: legislation and budget supervision. In the field of legislation, the DPRD of Maros Regency acts as an institution responsible for creating, discussing, and ratifying regional regulations (perda) relating to various aspects of community life at the kabupaten level. In the legislative process, the Maros Regency DPRD functions as the people’s representatives who fight for the interests and aspirations of the community. They hold plenary sessions to discuss draft local regulations submitted by the local government or by DPRD members’ own initiatives. In addition, the DPRD also has commissions that are responsible for discussing local regulations in more depth in accordance with their respective fields of work. The Maros Regency DPRD also plays a role in overseeing the implementation of local regulations that have been enacted. They have the right to monitor and evaluate the performance of local governments in implementing programmes that have been budgeted for in the APBD (Regional Revenue and Expenditure Budget). As in the diagram above the assessment responses, the indicator is very effective 27.1%, has been running effectively 38.8%, rated less effective 21.2%, ineffective 12.9%.
The following data is presented about the respondents’ responses regarding the supervisory function of the Maros Regency DPRD on the implementation of the Regional Revenue and Dutch Budget as follows:

Table 3- Respondents' Responses Regarding the Supervisory Function on the Use of the Maros Regency Budget.

<table>
<thead>
<tr>
<th>Source of Primary Data processed, 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>DPRD (Regional People's Representative Council) oversight that may occur after the end of my knowledge in September 2021. Responses to follow-up on DPRD supervision were highly dependent on the specific context and events that occurred. In relation to follow-up on DPRD supervision 25.9% (Very Effective): Most respondents (25.9%) believe that the programme or action measured was very effective in achieving its objectives. 41.2% (Effective): Most respondents (41.2%) consider the programme or action to be effective, although there may still be room for improvement. 22.4% (Less Effective): Some respondents (22.4%) thought that the programme or action was less effective in achieving its objectives. 10.6% (Not Effective): A small proportion of respondents (10.6%) believed that the programme or action was not effective at all in achieving its objectives. Given this data, those responsible for the programme or action need to conduct further evaluation to understand why some respondents find it less effective or ineffective, and can then take appropriate corrective measures. Continuous evaluation and improvement are essential in improving the effectiveness of a programme or policy.</td>
</tr>
</tbody>
</table>
5 CONCLUSION

1. The implementation of the supervisory function of the Regional People's Representative Council on the Implementation of the APBD in Maros Regency is still fixated on procedural alone, so that sometimes the function is not in accordance with what is expected by the community, which has an impact on the implementation of the supervisory function of the DPRD on the implementation of the regional revenue and expenditure budget of Maros Regency is less effective.

2. Factors that affect the implementation of the DPRD supervisory function on the implementation of the APBD in Maros Regency identified in the research results are factors of legal structure, legal substance and legal culture.
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