

Implementation of the Supervisory Function of Commission D of the Regional People's Representative Council on the Secondary Education Sector Budget

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ABSTRACT. This study aims to describe and analyze the implementation of monitoring of budget realization in the secondary education sector by Commission D DPRD of Bandung City. This research uses descriptive qualitative research with analytical methods. The author acts as the main instrument in capturing data and information using observation, interview, and documentation study techniques, then analyzing the data in three stages: reduction, presentation, and verification. The results of the study found that the supervision of Commission D DPRD of Bandung City in monitoring the use of the secondary education budget still needs to be improved, there is a need for high commitment, there is a need for stable consistency, the need for transparency is in urgent need of coordination with related elements. Commission D DPRD of Bandung City in overseeing planning has implemented management principles, including involving various components involved in planning, although it needs improvement from the internal and external analysis. Commission D DPRD of Bandung City in carrying out supervision strives for continuity between planning and high implementation, although it is necessary to increase the professionalism of members of supervision in information technology. In conducting supervision, Commission D DPRD of Bandung City has transparently been by its duties, and reporting is well structured and easily accessible to the public, although it needs improvement from various aspects. Constraints in carrying out the budget oversight function are consistency and accountability and soft and hard skills. To overcome these obstacles, Commission D DPRD of Bandung City cooperates with various components, either directly or indirectly.

Keywords: *Management, Supervisory Function, Secondary Education Sector Budget*



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INTRODUCTION

The Regional People's Representative Council (DPRD) is an institution that represents all levels of society in government. However, they have not been optimal in carrying out their roles and functions as representatives of the people at this time. It can be seen from the frequency with which the policies that have been determined have not been implemented optimally to meet the community's interests. In contrast, a policy is made to fulfill an interest of a group of people (Lestari & Hamka, 2019). In addition, the policies implemented are not by the aspirations of the community. One of the reasons for the less optimal role of DPR members as representatives of the people is that they cannot fully carry out their function as supervisors. The ability to carry out

the supervisory function is closely related to the ability to understand plans and analyze the implementation of an activity (Sadiyah *et al.*, 2019).

When the supervisory function performed by board members can be maximized, optimal policy implementation will also result. The hope is that the implementation of the policy will result in welfare for the community. The policies that are implemented will also be of quality policies. *Quality policies* can be implemented well and can achieve the various objectives set out in the policy (Wiyani, 2020). On the other hand, it can be seen that one of the aspects that determines the quality of policy is the budget function.

In the budget function, council members discuss the draft regional revenue and expenditure budget and determine the regional revenue and expenditure budget together with the regional head. Council members also involve elements of society in designing and setting budgets. This involvement is carried out so that participation from the community is something to be designed (Wibowo *et al.*, 2019). Apart from that, community involvement is also carried out so that the budget from the planning and use side is genuinely transparent and can be accounted for. Moreover, the budget used to implement a policy comes from the community and the community's benefit.

Then in carrying out their supervisory function, council members make it happen by overseeing the implementation of regional regulations and the regional expenditure budget. DPR members must supervise the running of regional governments so that they do not deviate from the mandate of the law and the people's aspirations. Board members can do this because they have interpellation rights, inquiry rights, and the right to express an opinion.

In an organizational system, the supervisory function is carried out to achieve two aspects of the goal. First, the accountability aspect, namely the supervisory function, will assure that the regional government administration process is carried out according to ethics and legal regulations to fulfill a sense of justice. Second, the aspect of the learning process, namely the supervisory function, will provide information about the impact, both from programs and interventions carried out in local government administration, so that decision-makers can learn how to create effective programs. Supervision carried out by council members must be oriented towards the interests of the people they represent and not in favor of personal interests and the interests of certain groups. It was done so that the supervisory function of the running of the government could run well.

The supervision carried out by members of the board covers oversight of local regulations, monitoring the realization of the regional revenue and expenditure budget, and supervision of cooperation agreements with third parties in the regions. The implementation of supervision is the most sensitive function that must be carried out by members of the council, referring to Law Number 32 of 2004. However, the supervision carried out to control all regional head policies has not been expected due to various constraints on the members' human resources, legislative, and other non-technical factors. Council members are also experiencing it under Commission D of Bandung City, West Java Province, which is in charge of the education sector.

Commission D is currently prioritizing the achievement of people's welfare, both in the fields of education, health, social affairs, arts and culture, youth and sports, women's empowerment and family planning programs, and others. Everything is a priority, but there is a priority scale that becomes the measure of legislation regarding mandatory affairs, and it is a matter of education and health which has been a phenomenal thing in society. It is because, with education quality, human resources will be produced. They will be significant assets in the development of the country (Apud, 2018).

In organizing education in the city of Bandung, Commission D collaborates with the Education Office. However, the Education Office is the party with the most roles in providing

education services in Bandung. It is based on Law Number 23 of 2014 concerning the authority of secondary education management. Nevertheless, members of the board who are in Commission D can carry out their role as supervisors in realizing the education budget at the secondary education level, namely in Junior High Schools. In the context of the quality assurance system, they are referred to as external inspectors (Anasy *et al.*, 2019).

Supervision by board members is necessary to ensure that budget realization goes according to plan and can meet every need to implement an activity (Sopwandin, 2019). Admittedly or not, the delivery of education services will be significantly influenced by the availability of budget (Wiyani, 2020). This study aims to describe and analyze the implementation of supervision carried out by Commission D of the Regional People's Representative Council on budget realization in the secondary education sector in the Bandung City, West Java province.

METHOD

This study was conducted from October 2018 to December 2019. This research is descriptive qualitative research with analytical methods. In qualitative research, research procedures are carried out, producing descriptive data in the form of written or spoken words from people and observable behavior (Moleong, 2010). The research was conducted in the DPRD of Bandung City, West Java, in the secondary education sector. The research subjects include leadership elements in the DPRD of Bandung City, Chairperson of the Commission or Representative of Commission D DPRD of Bandung City in the field of financing of the DPRD of Bandung City, Secondary Education Coordinator for Supervision of Financing, and other related elements.

In this study, the authors acted as the main instrument in capturing data and information using observation, interview, and documentation study techniques. Participant observation was carried out, especially during the preliminary study (exploration) and during the research process. The object observed was the working mechanism of DPRD members, especially the education commission, which had been stipulated in the implementation system procedure. Then unstructured but in-depth interviews were conducted on data sources, namely executors directly involved in DPRD policies, such as officials in the DPRD of Bandung City, especially those who handled secondary education management. Meanwhile, documentation is a complement to observations and interviews. Documents in the form of field notes on various data relating to implementing the supervision function of Commission D DPRD and data on Budget utilization in the secondary education sector. The report documents the accountability of the education budget, a letter of accountability absolute, and the documentation of all the activities as evidence of the implementation of the work program. After the data has been collected and deemed sufficient, analysis preparation is carried out referring to the data analysis model proposed by Milles and Huberman, which consists of three steps, namely: data reduction, data display, and verification (Milles *et al.*, 2014).

RESULT AND DISCUSSIONS

Result

Based on the research results, it can be seen that the implementation of supervision carried out by Commission D of the Regional People's Representative Council on budget realization in the secondary education sector in Bandung City, West Java province is carried out through the following stages:

1. The implementation of the supervisory function by the Commission D of the Regional People's Representative Council of the Bandung City on the secondary education budget planning.

Supervision is carried out by maximally empowering the available resources to create a professional supervisory process. The paradigm shift from government to governance has provided exclusive rights for the community to accept the participatory principle of society in obtaining benefits from the implementation of supervision. Then the principle of continuity in leadership performance also does not stop at one stage but must continue at the next stage to ensure continuous progress in welfare and not decline. Meanwhile, the holistic principle is also implemented by the DPRD, meaning that when problems arise in the implementation of planning, it is not only seen from one side (sector) but must be seen from various aspects, and in the integrity of the concept as a whole, contains a system that can develop openly and democratically. DPRD members who the people in legislative elections directly elect have the authority to fight for the people's interests. The DPRD, as a political organization and organization related to the state, takes sides and fights directly for the people's interests.

The structure and complexity that represent the interests of citizens in development, the form of local government development policies and programs require the DPRD to become an instrument of legal protection for communities in the regions. In budget oversight, the DPRD has the authority to approve or reject and determine the Regional Expenditure Budget Draft (RAPBD) to become the Regional Expenditure Budget (APBD) through work processes and deliberations regarding discussion of general policy directions, discussion of the draft APBD submitted by the Regional Head, including the stipulation of Regional Regulation on APBD itself.

The APBD must be increasingly oriented towards the people's interests through an integrated policy planning model, between the people and the people, between the DPRD and the Regional Government. The APBD is a policy document that has a real influence on the priorities and direction of government policies; from the APBD, it will be very easy to identify regional budget political policies, where it is revealed, to which groups the government is taking sides, and for what activities the government acts.

The supervisory function is the authority of the council to supervise the implementation of regional regulations and other regulations, the implementation of DPRD supervision in the city of Bandung regarding the supervision of the implementation of the Regional Budget, to oversee the policies and performance of local governments in the implementation of regional development including the education sector and even international cooperation. The DPRD of Bandung City has the principle that the occurrence of quality public services requires progressive regional policies on the side of the community as the main stakeholder in the provision of public services in the regions.

The role and function of DPRD in Bandung City in particular, DPRD in other cities/regencies, in general, are not much different in their main parts, although each DPRD has excellent programs and priority scales that are different from one another. The DPRD in the past had the authority to approve or disapprove of the executive concept, although it has limited powers to analyze policies initiated by the executive. Parliamentarians currently do not have the strength and expertise to explore independently or solicit public input, further weakening the function of DPRD representatives in their authority to ensure that local government programs, services, and budgets reflect constituent priorities. In a different context, the General Election was carefully engineered to elect DPRD members loyal to the regime at that time.

The role and function of the DPRD are now smarter, more competent than the DPRD in the past. DPRD members are actively involved in the formulation of regional regulations, not only approving drafts prepared by the government, now the role of DPRD, especially in the city of Bandung, has an important role in the regional budgeting process, local governments consult with DPRD on important policy decisions, and DPRD is actively taking part in planning for economic and educational development as well as community development in the region.

Through a fair general election, members of the DPRD today, especially in Bandung, are more representative than in the past, where the public had higher hopes for this institution.

The challenge for an effective DPRD, as in many places, politicians are often involved as people who put their interests first, and they are not reached, apart from the reality of poverty and misery of the people they represent, which still colors daily life in the surrounding area. Many DPRD members feel privileged and feel that as elected representatives who speak and act on behalf of the community, they demand special treatment and distance themselves from ordinary people.

Another challenge is the allegations of corruption and misuse of public resources that continue to adorn the records of the DPRD in the regions and will also be able to erode public trust. According to Indonesian Corruption Watch (ICW) data as of June 2006, more than 1000 DPRD members across Indonesia are currently under investigation for allegations related to corruption. On the other hand, DPRD's are less productive because most DPRD's only approve one or two Local Regulation (PERDAs) a year; even though they plan to make more, regional budgets are often delayed DPRD's delay in approving them.

One of the reasons for this is because the centralized party system makes DPRD members more pre-parties as a source of legitimacy rather than siding with voters and the community. Political parties see their members as a source of raising funds for the next general election, so DPRD members regularly continue to give part of their salaries to the party. For many DPRD members, voters only need to be consulted every five years as part of the re-election campaign. Constituency relations mean maintaining specific interest groups that support DPRD members to be elected and often involve money.

The willingness to reform progressive and reform-minded DPRD members are increasingly aware that they need to listen to the public during campaigns and daily practice; DPRD members should be more responsive and innovative and understand the problems that arise due to public distrust of politicians. The DPRD, especially in the City of Bandung, has carried out reforms in several areas that allow public participation and increase transparency.

Best practice Regional Regulations on transparency and participation, where several PERDA has ratified transparency regulations and provide opportunities for the public to be asked for their opinions in the decision-making process for meaningful recess use The DPRD has two recess periods to hold consultations with its constituents. Several DPRD's have made good use of this recess period, for example, by following the *Musrenbang* in their respective regions.

Best Practices Public involvement in drafting local regulations, DPRD, and Local Government opens its doors to input from civil society groups. In several cases, this has been institutionalized through local policies to involve civil society organizations in the process of drafting local regulations, marked by the fact that the community is allowed to be actively involved in the process of making local regulations, the legal instruments are more stable and easier to implement.

Best Practices in public hearings are becoming more and more common for DPRD's to consult with the public through public hearings. The DPRD of Bandung City has utilized facilitators and consultative mechanisms, which are more interactive than the traditional one-way communication and top-down outreach. The DPRD meeting room was prepared in such a way as to improve communication among the participants, and a trained facilitator also facilitated this meeting.

The DPRD budget transparency has now opened the door for the public to access budget documents, including the use of the Secondary Education budget, and has even distributed it to the public in the form of posters; the DPRD of Bandung City has and is conducting interactive

dialogue through radio programs to discuss regional budgets on Budget Absorption. Secondary education, community involvement in the budgeting process has a tremendous positive impact because when the community is involved in budget planning, it turns out that it fosters a sense of responsibility, a sense of belonging about the successes and progress of development in Bandung. Development in the field of education, which is a priority scale field, is indicated by the large number of delegates sent representing the community from the *Musrenbang* forum who participate in the DPRD preparations to determine the general budget policy in APBD preparation figures.

The political agenda of the DPRD of Bandung City is very real and directly fulfills the needs of its citizens, including poverty alleviation, increasing accessibility and quality of education including senior secondary education, health accessibility, eradicating corruption and bureaucratic reform in various lines, including referrals in senior secondary education.

The DPRD of Bandung City implements a basic political agenda, hoping that the built political arguments are very basic and not cliché and camouflage (falsehood/public lies). It turns out that by bringing real political support from citizens, DPRD members will strengthen their foothold in the political process in various DPRD sessions. With information and knowledge directly obtained from community members, DPRD members can bring all the interests of citizens into making local regulations, determining the APBD and its supervision.

The commitment made by the DPRD is always oriented positively and constructively, where all members of the DPRD of Bandung City strive to seek continuous improvement efforts in various aspects. Members of the DPRD of Bandung City must think positively thinking and with constructive thinking to carry out their duties and functions. The resulting positive impact is often that DPRD members unwittingly increase the political capital capacity that DPRD members and their supporting political structures need.

Based on the findings in the field, information is obtained that building a feedback system builds and strengthens a fast and effective feedback system. DPRD members and their political parties can always keep up-to-date information and work programs. Political parties represented by DPRD members continuously evaluate themselves whether they have strong roots at the grassroots level or develop into floating political parties.

Attempts to increase awareness of the members of the DPRD in the City of Bandung are that the Temporary Representative Cycle of People's Representatives means that the people only give part of their rights to be represented by DPRD members who are elected in the decision-making process. If the people's representatives are deemed unable to represent the interests of those who elect them, the voters can revoke the power of the representatives through the election mechanism for the next five years. In the time lag between general elections, if a representative cannot represent the interests of his constituents, then politically, the person concerned will experience delegitimization in the eyes of the public.

Based on the results of interviews with resource persons, it was found that the indicators of good Mandate Implementation in the implementation of the people's mandate, the Council should be able to produce political/public policy decisions that have a positive impact on welfare, education, and health as well as the purchasing power of the people it represents, the above information is obtained. Through the distribution of instruments for the functions of the DPRD, namely the function of legislative, budgetary, and budgetary oversight, all the implementation of these functions is at the core of representative politics. Representatives of the DPRD as representatives of the people carry out the mandate of representation, which requires a representative of the people to behave and act by the will of the people, which is articulated through groups' roles in society and individual citizens.

Based on information from interviewees, DPRD members are deemed to meet indicators if the implementation of a good mandate is substantially good, protection of rights, improvement

of welfare, in various aspects, procedurally follows correct legal procedures, involves the community in the process, there is intensive communication with constituents. Involving print and electronic media, working with community organizations, opening the entry of NGOs, establishing partnerships with universities, adequate support systems, supported by adequate budgets, and trained expert staff.

The supervisory process is said to be meaningful and transparent if measuring performance and taking action to ensure that the results are desired to ensure that everything runs properly by the established standards. The implementation of internal supervision is carried out by focusing supervision before activities on what is done internally starts occurring after the activity, provides assurance that the process runs according to planning, monitors the implementation of activities to correct errors in achieving the predetermined program, provides directions to ensure an accurate information, supervision is said adequate if it is useful both internally and externally, the availability of resources to improve performance, focusing not only on quantity but also quality.

Based on the findings in the field, supervision at the Bandung City DPRD institution was carried out before and after the activity; this was carried out the aim of To ensure service, in this case, the service of DPRD members when the public was running according to budget discussions, set standards and expectations, scrutinizing each proposal, so that meet the target achievement that has been set. Services are carried out based on a predetermined plan both in terms of input, output, and other directly or indirectly related aspects.

Evaluation of the implementation of public services, services are carried out continuously; judging from the scope of supervision, supervision is divided into preventive supervision and repressive supervision. Preventive supervision is carried out on the process at the preparation stage and the activation process of planning activity for a public service institution. Preventive supervision aims to supervise the prevention and stop violations for improvement and return to the proposed repair or its original state, either accompanied by the formation of new regulations or without sanctions for further improvements.

Monitoring measures to measure the results, targets, and actual performance standards for improving DPRD performance earlier are used as materials for determining information on evaluation results for monitoring. Meanwhile, when viewed from the type of supervision, it is usually carried out by the DPRD leadership, namely supervision attached to each DPRD member, supervision is also carried out by the commission, namely supervision whose scope (object) is the commission's task area and is carried out by the commission, supervision by a joint commission, namely supervision. The scope is a field that commissions and is carried out by two or more commissions.

Supervision is also carried out by the working group (*POKJA*) and supervision by a special committee, namely supervision carried out by DPRD organs specially formed to supervise and supervise the faction. Fractions are extensions of political parties to communicate the agenda or interests of the political parties concerned in the DPRD institution. The results of supervision by the factions can be conveyed directly through the organs of the respective Council or party. Several other DPRD members do not master regional financial regulations, so they often lead to law violations due to the lack of strict filters from the council secretary. The control and management of assets belonging to the regions are not orderly, resulting in embezzlement of assets because asset administration is not well organized, land or building asset swaps are usually complete, and there is never a re-inventory of all assets owned.

2. Implementation of Supervisory Functions Commission D of the Regional People's Representative Council of the Bandung City in supervising the implementation of the use of the secondary education budget.

The DPRD has the task of controlling the running of the government so that it is always by the wishes and aspirations of the people, not the other way around damaging and conditioning the executive to deviate from the prevailing regulations, collusion in budgeting so that it benefits him, and any activities that should be used to control the executive in the budget supervision process and others can be properly maintained and cannot be used arbitrarily. It is very much needed from the executive and legislative bodies themselves so that the collective behavior of the legislators does not deviate from the prevailing regulations. The application of the principle of "check and balances" is carried out to avoid political corruption between the executive and legislative branches so that there is a balance and continuous supervision of the given budget. Thus DPRD members have accountability when they have a sense of responsibility and ability to carry out their roles and functions. The "check and balance" mechanism also allows the executive to control the legislature and the legislature to control the executive.

Logically, the government in the context of an organization in general, whether in the form of corporate organizations or other public or social organizations, can also be interpreted as a good and correct system and structure that creates a mechanism both internally and externally, besides that it is also inseparable from strong control so that a system does not work at will. This finding focuses on discussing oversight of the state budget, which aims to create good governance and create a conducive atmosphere, like what the public in general wants. The leaders in the DPRD, the Supreme Audit Agency (BPK), and the Development Finance Supervisory Agency (BPKP) have been trusted by the people with good abilities to perform the roles and tasks that have been assigned. In carrying out this mandate, it is believed that these leaders have high ability/competence and integrity, will carry out their duties professionally and with full commitment, and always uphold goodwill, loyalty, and honesty.

The supervisory function is one of the management functions to ensure the implementation of activities by the policies and plans that have been set and to ensure that objectives can be achieved effectively and efficiently. This function is very important for the government and the implementation of supervision. For orders, the supervisory function is an early warning mechanism to oversee activities to achieve goals and objectives, while for those who carry out supervision, this supervisory function is a noble task to provide analysis and suggestions, constituting corrective actions.

Based on the results of the interview, it is known that supervision has main objectives: ensuring that the government carries out activities according to the development plan, ensuring the possibility of prompt and precise corrective action against any deviations found, fostering motivation, improvement, reduction, and elimination of irregularities in the bureaucracy itself, ensuring that the government is performing or has achieved the stated goals and objectives and suppress corruption cases. However, the current practice of good public governance in the supervisory function still needs some improvement to achieve this goal.

According to the data obtained, it is also realized that in order to be able to carry out improvements, structuring, reform, or transformation from existing performance to the future performance of DPRD and other elements related to oversight of the state budget, an appropriate strategy is needed, so that this function and role can run optimally and by the development desired by the community in general. Every member of the DPRD and at any time can supervise the government. Even by the constitution and position of the DPRD. The DPRD of Bandung City has the following tasks from the commission: 1) Overseeing the implementation of laws including the State Expenditure Budget (APBN), as well as implementing regulations that

fall within the scope of its duties; and 2) Discussing and following up on the results of Audit Board of the Republic of Indonesia (BPK) examiners related to their scope.

The DPRD's supervision of the government in implementing the APBN can be analyzed in two ways: 1) Through working meetings of DPRD commissions on the government or other stakeholders. In a working meeting, the DPRD can hold discussions on various matters with the government. In addition, the DPRD also discussed the results of the commissions' opinions with the community, NGOs, and academics. The oversight and budgeting functions will overlap when the DPRD conducts discussions with the government to find out the Regional Expenditure Budget Bill (RUU APBD) submitted by the government; and 2) Receiving, discussing, and following up on BPK reports, based on article 23 of the 1945 Constitution, the DPRD uses the results of the BPK examination to evaluate the government's accountability in implementing the APBN. The DPRD also assists the examination results to approve the stipulation of the proposed budget.

The interview results also obtained information that the DPRD's oversight process of the budget is, in principle, a never-ending process. Therefore, for an optimal result, the DPRD is equipped with internal and external organizations linked in one supporting system. This system is aimed at helping to optimize the oversight function carried out by the DPRD. Several unit organizations that function to assist the DPRD's supervisory function, especially those related to the budget, are described in the following discussion: 1) The Supervisory and Development Agency (BPKP). BPKP is an internal supervisory agency that is under the executive (government). As an internal supervisor, the BPKP's job is to audit at the request of the head of the agency under the executive. Therefore, the BPKP audit report is based more on the need for a consultation meeting or hearing with the BPKP to clarify or follow up on its findings; and 2) DPRD Expert Team and Expert Staff. In carrying out its supervisory and budgetary functions, the DPRD often gets input from expert staff who are the completeness of the council members and a team of experts from outside. The use of expert staff and a team of experts assist in the supervisory and budgeting work of board members and provides information or explanations on matters of a technical nature. Input from expert staff or expert team is non-binding.

3. Implementation of Supervision Functions Commission D Regional People's Representative Council Bandung City in evaluating the use of secondary education budget.

Evaluation is an essential function in management that should be carried out intensively by the DPRD of Bandung City; this is according to the often more significant emphasis on political orientation by DPRD members and organs. It shows that representative institutions' function is divided into two, namely: legislative or legislative or evaluating (through questions, interpellant, and questionnaire) and political education. This point of view cannot simply be applied to legislative developments today. When the system and procedures for evaluating the DPRD of Bandung City were questioned, most of the evaluations referred to Law No. 32 of 2004 and various Government regulations and regulations formulated by the DPRD of Bandung City, when various explanations differ.

The evaluation by the City Council of Bandung fulfills the functional details that apply specifically to Bandung. In essence, it can be said that the evaluation carried out by the commission to review, study and evaluate the following aspects continuously: *First*, evaluating the DPRD of Bandung City should assess the application and effectiveness of laws and regulations. The evaluation monitors the executive officers carry out the regulations by the intent of the legislative body. In practice, the DPRD of Bandung City is not carried out or does not get attention. There is no sufficient allocation of resources from the DPRD; the DPRD of Bandung City carries out almost no evaluation program activities to assess the implementation of Regional Regulations. The DPRD of Bandung City considers that the Bandung City Government is considered to have adequate capacity to implement Regional Regulations. Internal evaluation is

also needed when the DPRD carries out its functions. For example, when formulating statutory regulations. The DPRD must carry out an internal evaluation so that conflicts with the Regional Regulation Meeting discussed against the laws and regulations on it or other Perda can be avoided. *Second*, the evaluation carried out by the Bandung City DPRD is also carried out on the administration and implementation of programs created by regulations. For example, Bandung City Regional Regulation (PERDA) Number 3 of 2005 concerning order, beauty, and cleanliness, which was officially enacted on April 8, 2005, and became effective in April 2006. As for this evaluation, the DPRD can formulate policy recommendations. The government program can be continued, improved, or reviewed again. The DPRD of Bandung City often evaluates policies like this because it is related to the implementation of development projects, which involve many APBD. *Third*, the evaluation of the DPRD of Bandung City is also carried out on regional institutions and the implementation of various other activities at the regional level, primarily if they are related to the implementation of other laws and regulations, including the utilization of state financial resources. It belongs to the category of evaluation implementation of the Decree of the Regional Head and the implementation of APBD. Decisions of Regional Heads receive much less emphasis on evaluation than in implementing the APBD. Likewise, the evaluation of the use of the education budget at the senior secondary level is often carried out by DPRD members.

Fourth, even though the city of Bandung has claimed various benefits from domestic investment and foreign investment in the region. The DPRD of Bandung City has not yet performed an optimal evaluation of conditions or circumstances indicating the need for additional legislation or new legislation. Two aspects can be included in this category: local government policies and the implementation of international policies. *Fifth*, evaluating the DPRD of Bandung City is also related to the formation of clean governance. The DPRD can carry out evaluations, but the DPRD is often accused of being a source of corruption. Institutions that carry out corrupt practices cannot make evaluations intended to limit such practices. Corruption is most often carried out through the preparation of the APBD and the misuse of PAD. It has become an obstacle for the DPRD itself in conducting the socialization of the evaluation. When the DPRD of Bandung City did not get what it wanted, political interests came to the fore. In such a condition, the DPRD carries out political maneuvers to overthrow the regional head. This kind of practice will no longer be possible because the regional head election system has been implemented directly. Constitutional reform will require that the political process of evaluation by the DPRD be adjusted to the principles of the new government.

According to the results of the research obtained, it is known that the evaluation mechanism carried out by the DPRD on government administration is by referring to the applicable laws and regulations, in this case, Law No.32/2004, namely if any policy is violated or not implemented, then the mechanism of reprimand or summons against these government officials must be done. The evaluation mechanism includes listening to the regional head's statement regarding his tenure, both at the end of his term and the end of the fiscal year. One of the things that the DPRD of Bandung City has done in terms of the accountability of the Regional Head was when the Bandung city government issued various regulations that were not in line with the wishes of council members. When work issues and evaluation instruments were discussed in deliberations, some members of the DPRD stated that they were following the provisions of laws and regulations and other policies and the DPRD Rules of Conduct. In a series of regulations and policies by the DPRD organs, it can be carried out in various ways which are the right of the DPRD, including: (1) To hold the mayor accountable; (2) Requesting information from the head of the regional government; (3) Carry out an investigation, and (4) Submit a statement of opinion.

The right to hold regional heads accountable is the most popular because of its political nature. In carrying out its duties, the Bandung City Parliament held the Regional Head

accountable. The city DPRD, in particular, can reject the accountability of the regional head for justifiable reasons. For the DPRD to reject' accountability, the Regional Head must by law complete and perfect it within a maximum period of 30 days. The Regional Head who has completed and perfected his accountability then conveyed it back to the DPRD; if the accountability is rejected for the second time, the DPRD can propose his dismissal to the president. The DPRD of Bandung City, with its authority, can reject the responsibility of the Regional Head. A rejection of accountability can only be done if the Regional Head: 1) administering government is not by the prevailing laws and regulations; 2) cannot be held accountable for the implementation of the APBD as agreed, and 3) violating other provisions stipulated in statutory regulations and other regulations.

4. The implementation of the Supervisory function of the Commission D of the Regional People's Representative Council of the Bandung City in overcoming the obstacles to monitoring the implementation of the use of the secondary education budget.

The problems that often arise relating to the main tasks and functions in providing services are as follows:

Based on these findings, that the reality of accountability of public money is the dominance of state/local revenues derived from tax revenues in the state budget/APBD; inactivity and inefficiency in the management of state finances, corruption, collusion, and nepotism (KKN) committed by government officials and officials, due to inactivity of accounting functions in government. It is a phenomenon that requires a high commitment to the management of the country's finances. Its commitment must be realized in the form of seriousness and consistency in managing state finances based on general principles as a reflection of the application of best practices in managing state finances.

A commitment must be initiated from government leaders or officials; only then can it be built on employees/subordinates. Officials must show their commitment in front of their employees and must be able to provide role models for their employees to emulate. When an official does not have a high commitment to managing state finances in an honest, effective, efficient, and transparent manner by applicable regulations, it will result in employees taking advantage of this opportunity for their interests and committing irregularities in managing state finances. However, behind that, the people must also have a high commitment to managing state finances. A manifestation of the people's commitment is to participate in the planning and supervision stages of managing state finances. The people must provide input to the government when planning programs/activities to suit the people's needs. In addition, the people must also be able to supervise what the government does in managing state finances, from monitoring the collection of public money, such as collecting taxes and levies, to supervising the implementation of programs/activities that have been planned, the goal is that the government does not arbitrarily collect and using public money. In carrying out this supervision, knowledge and the people's ability to assess the accountability of public money are urgently needed.

A commitment can build together if the government and people have the right mindset for the administration of the state, specifically, as the management of state finances. It is where the critical role of a leader or government official. In addition to maintaining their commitment personally and fostering commitment from the officials under them, leaders must also be able to embrace and increase the commitment of their people by providing the maximum opportunity for the community to participate in realizing the management of state finances that is free of KKN, effective and efficient, as well as transparent and accountable. According to the interviews with respondents in the reformation and democracy era like today, the people should have great authority in determining the direction of national development. With representation in the DPRD, the people can fight for their rights to get adequate services and fulfill their needs in a proper, fair, and equitable manner. In addition, the people personally also have the freedom to

obtain information and opinions through honest, fair, direct, public, accessible, and confidential; the people also have the right to determine who deserves to be government leaders, starting from the President, Governor, to the Regent. It is where the critical role of the people, so that the management of state finances can be carried out properly, the people are responsible for choosing a leader who has the responsibility to carry out the people's mandate in managing the people's money.

For this reason, the people currently play a role as a pioneer in the formation of a responsible generation. It is time to choose a government leader based on his commitment and ability to carry out government functions and possible, especially in managing the people's money that is mandated to him. Because on the one hand, understanding the accountability of public money can be used as a basis for evaluating a leader's performance. On the other hand, by understanding the accountability of public money from an early age, even a student can contribute significantly to national development in realizing a just, prosperous, prosperous society based on the five principles and the Constitution of the Republic of Indonesia.

5. The efforts of the Commission D of the Regional People's Representative Council of the Bandung City in overcoming the obstacles to supervision of the implementation of the use of the secondary education budget.

The implementation of supervision is not always smooth, some many obstacles and obstacles come and go, especially budget-related supervision in the future, the DPRD must have the institutional capacity or ability to be able to carry out supervision properly, so before carrying out supervision, it requires provision and assistance by personnel experts and expert groups. Availability of complete data/statistics on every tool, especially commissions. It means that each commission has a database of essential data related to the main tasks and functions of the DPRD, for example, databases and statistics for the field of education. The problems that often arise that are faced by the support system are summarized in four major problems, which can be seen with the approach of organizational elements, namely: employees, management or work methods, budgets, and facilities and infrastructure.

Discussions

Implementation of Supervision Functions Commission D Regional People's Representative Council Bandung City in carrying out the supervisory function of secondary education budget planning.

The pattern of relationship between DPRD and Regional Heads in Article 19 paragraph (2) of this Law states that the administrators of regional governments are the Regional Government and the DPRD. Then in Article 40, it is emphasized that the DPRD is positioned as an element of regional government together with the Regional Head to form and discuss Regional Regulations and APBD (Article 42 paragraph 1 letter a., B.). Seeing a context like this, the relationship pattern that is developed is a partnership. In this type of relationship, the DPRD does not overthrow the regional head and vice versa; the regional head does not have access to dissolve the DPRD.

In its realization, the partnership relationship is based not only on laws and regulations alone but also on the values and culture that develop in the local community so that harmony, mutual respect, respect, and transparency can be established without sacrificing the critical sensitive attitude of the DPRD. Experience can be taken as a lesson; excessive partnership relationships, especially in the preparation of the APBD that seem to prioritize personal or group interests, must be avoided. With Law 32/2004, there is hope that a partnership attitude will be developed, guarded by law enforcement on corruption, collusion, and nepotism practices in the regions. It can be said that the partnership relationship between DPRD members and regional

heads can be harmonious because it is bound by a policy that can be responded to by both parties (Yusuf & Taufiq, 2020).

The description of a harmonious relationship must be put in its place. Particularly for DPRD, the Law provides three main functions: Legislation, Budget, and Supervision Functions (Article 41). Meanwhile, the Regional Head has the duty and authority to lead the implementation of regional government based on the policies established with the DPRD (Article 25, letter a). In addition to controlling the APBD, a regional head is equipped with adequate instruments, both in bureaus (in provinces), regional offices (in cities/districts), and technical institutions, all of which are the implementing elements. Because their duties are administrative and routine, these implementing elements generally have adequate capabilities and insights in their respective fields. One of the capabilities needed to be used as a medium to work well in the sphere of government is the ability to negotiate (Nadler *et al.*, 2003). Several problems arise when the DPRD as a political institution faces bureaucrats in the regions because still DPRD members cannot negotiate.

The DPRD's supervision is a form of oversight of policies related to the impact of policies by using various indicators or standards. Supervision includes the level of executive compliance with laws and regulations and policies and the impact arising from the implementation of laws and regulations, policies and programs, obstacles or obstacles in implementing laws and regulations, policies and programs, and identifying the parties responsible for implementation legislation, policies, and programs. The supervision results will show the conformity or mismatch between the expected and accurate performance of regulations, policies, and programs. How far the laws and regulations, policies, and programs are and assist in adjusting and reformulating statutory regulation policies and programs can be found. The DPRD's oversight function is one of the management functions to ensure the implementation of activities by the policies and plans that have been determined and to ensure that objectives can be achieved effectively and efficiently. Supervision can be used as an effort to be able to produce a structured change in which there are political relationships and social interactions (Cheng & Chan, 2000). It makes the supervisory function impossible to carry out carelessly.

The supervisory function carried out by the DPRD as an instrument in regional administration has an important meaning, both for the regional government and the implementation of supervision. For local governments, this supervisory function is an early warning mechanism to oversee activities to achieve goals and objectives. As for the implementation of supervision, this supervisory function is a noble task to provide analysis and suggestions in actions and improvements. The main objectives of DPRD supervision include 1) To ensure that local governments run according to plan; 2) Ensuring the possibility of prompt and precise corrective action against found deviations and deviations; 3) Fostering motivation, improvement, reduction, elimination of deviations; 4) Ensuring that the performance of the regional government is or has achieved the stated goals and objectives (European Commission, 2015).

In general, DPRD's have the freedom to determine how to carry out their supervisory function as long as they do not conflict with the prevailing laws and regulations. Several ways have been frequently used by the DPRD in carrying out its supervisory function, including: 1) Deepening into the implementation of financial management through discussion of budget proposals for the APBD; 2) Investigate the realization of the previous year's budget and financial reports for a quarterly, semester or in the Accountability Statement report (LKPI) of the Regional Head; and 3) Making warnings, questions, suggestions, improvements to regional government policies through remarks of general views or final views from DPRD factions or direct warnings when conducting work visits on the implementation of development projects and public activities (Asian Development Bank, 2018). The implementation of the supervisory function by the DPRD of Bandung City has so far been felt by the community that it has not been able to run optimally.

Implementation of Supervisory Functions Commission D of the Regional People's Representative Council of the city of Bandung in supervising the implementation of the use of the secondary education budget.

When examined in theory, the management function is related to the implementation function; it can be said that the DPRD of Bandung City has implemented management principles together. The Regional People's Representative Council, which is formed in each province and district/city, is generally understood as an institution that exercises legislative power and is therefore commonly referred to as the legislative body in the regions. However, the legislative function in the regions is not entirely in the hands of the DPRD as the DPR-RI functions concerning the President as stipulated in Article 20 paragraph (1) in conjunction with Article (5) paragraph (1) of the 1945 Constitution resulting from the First Amendment. Article 20 paragraph (1) of the 1945 Constitution states that the DPR has the power to form laws, and Article 5 paragraph (1) states that the President has the right to submit a bill to the DPR. Meanwhile, the authority to stipulate Regional Regulations (PERDA), both provincial and district/city, remains in the hands of the Governor and the Regent/Mayor with the approval of the DPRD.

Therefore, it can be said that the Governor and the Regent/Mayor are still the holders of executive and legislative powers, although the implementation of these legislative functions must be carried out with the approval of the DPRD, which is the controlling body of governmental power in the regions. Therefore, the DPRD functions more as a controlling body of regional government power than as a legislative institution in its true sense. However, in daily reality, the DPRD institution is usually called a legislative body. It is true, just like the regulation regarding the functions of the DPR-RI according to the provisions of the 1945 Constitution before the amendment; this people's representative institution has the right to propose legal product design initiatives. According to the provisions of the old 1945 Constitution, the DPR has the right to advance proposals for drafting a Law. Likewise, the DPRD, based on the provisions of Law Number 22/1999, has the right to submit a Regional draft Regulation to the Governor. However, this right to initiative does not cause the DPRD to become the primary legislative power holder. In this case, the main legislative power holder in this field remains in the hands of the government, in this case, the Governor or Regent/Mayor.

The primary function of DPRD is to control the running of government in the regions, whereas, concerning legislative functions, the position of DPRD is not the dominant actor. The dominant power holder in the legislative sector remains the Governor or Regent/Mayor. In fact, in Law Number 22/1999, Governors and Regents/Mayors are required to submit a Regional draft Regulation with the approval of the DPRD. It means that the DPRD only acts as a controlling or controlling agency that can approve or even reject or approve specific changes and occasionally submit a Regional draft Regulation.

From the above description, it can be understood that the parliamentary institution is a political institution. Therefore it must first be understood that as a political institution, it is reflected in its function to oversee the running of the government. Meanwhile, the legislative function is more related to technical characteristics that require technical prerequisites and supports. As a political institution, the main prerequisite for becoming a member of parliament is the trust of the people, not a prerequisite for expertise that is more technical than political. Even if a person has the title of Professor or Doctor, if the people do not trust that person, he/she cannot become a member of parliament. On the other hand, even if a person does not finish elementary school, but he/she has the people's trust, the person concerned is most "legitimate" to become a member of parliament. By its function as a political oversight institution with an equal position with the local government, the DPRD is also given the right to amend and completely rejects the draft submitted by the government. Even the DPRD is also given the right to take its initiative to threaten and submit its design to the government (Governor or Regent/Mayor).

Thus, all members of DPRD provinces, districts, and cities throughout Indonesia, to increase their role as representatives of the people who actively supervise the running of government in their respective regions as well as possible. Instruments that can be used for this are all applicable laws and regulations and budget plans that have been mutually agreed upon and determined. Of course, to carry out the DPRD's functions, including the legislative and budget functions, each DPRD member needs to gather information, support, and expertise from experts in their fields. Information and expertise are widely available in society that can be used and possible for the benefit of the people at large. If possible, each member of the DPRD can also appoint a person or several expert assistants to assist in carrying out their duties. If this is not possible, it is better if DPRD members have a close relationship with non-governmental organizations, community leaders, and students in their respective regions, and even from all walks of life such as businessmen, intellectuals, religious leaders, cultural figures, and artists as well as others. They support the moral support that can be obtained and information and understanding of the realities that live in a society. Based on all that, each DPRD member can independently voice the interests of the people they represent so that the voters can genuinely feel the benefits of providing support to the people's representatives sitting as DPRD members.

In terms of the partnership between the DPRD and the executive, direct regional head elections have given a different color to the working relationship between the Regional People's Representative Council (DPRD) and the regional head due to a fundamental change in the electoral system and the accountability of a Regional Head. With the enactment of Law Number 32, the Year 2004, regional heads are no longer elected nor accountable to the DPRD but are directly elected by the people, and accountability is given to the government and the public. In contrast to Law No. 22/1999, which gives the DPRD enormous authority to determine the fate of a regional head in his career?

Unfortunately, the great authority held by the DPRD during the 1999-2004 period was not utilized even and adequately had prolonged implications. DPRD members have not been able to take advantage of the momentum of decentralization to work optimally to serve the community even though decentralization has given more authority to DPRD members to create their work systems to support the development process in their districts/cities, including the development process in the education sector (Marques *et al.*, 2017). Until now, there are still many cases disclosed by law enforcers related to allegations of abuse of power. The spirit of regional autonomy developed by Law Number 22, the Year 1999, is only three years old. This negative experience was the driving force for the birth of Law Number 32 of 2004, which emphasizes direct regional elections, in which the emphasis on the responsibility of regional heads seems to be pulled back to the center. Does this indicate that the spirit of decentralization will shift back to centralization? It is not easy to answer this because we still have to look at the practice in the field of activities that represent the change, for example, whether the community's supervision of the executive will be more productive so that the local government is correct in carrying out its executive functions, even though until now it is still leaving basic questions regarding the mechanism and form of accountability. In addition, Article 27 paragraph (2) of Law Number 32 the Year 2004 confirms that this accountability is limited to informing only. There is no explanation to what extent the community response affects the performance and career of regional heads.

Implementation of the Supervisory Function of Commission D of the Regional People's Representative Council of Bandung City in evaluating the use of the secondary education budget.

Another management function that is no less important in the supervisory function is the evaluation function. Although most assessments are generally carried out at the end, the evaluation can be carried out through planning in theory. It is done so that the review can lead to continuous improvement efforts (Bessant *et al.*, 1994). One of the evaluations that should receive the primary attention is related to the two main things that are the task of the DPRD, namely

formulating policies on Regional Regulations in the field of education and budget allocation. Meanwhile, the obstacles that arise are the unfulfilled quantity and quality of educational resources, limited budget, limited facilities and infrastructure and the lack of transparency in the education budget in schools. Admittedly or not, the quality of the provision of various services provided by the government to the public, including assistance in the education sector, will be significantly influenced by the availability of an adequate budget (Burke *et al.*, 1999).

Budget limitations occur because they have to share with other sectors such as health and infrastructure, requiring large budgets even though education has become a priority scale. Changing strategies in terms of education management both on the Mesoscale and Microscale can overcome it (Samoff, 1996). Based on the 1945 Constitution (UUD), the education budget allocation is at least 20 per cent of the APBN and APBD. In Bandung, the education budget has reached 35 per cent of the APBD, but this budget is partially used for teacher salaries. The Education Office and the DPRD target the quality of education for the current year to be improved. One of the things that are focused on is access to school for the poor. Schools still collect funds from the public, private and public, whose management and reporting are not yet transparent. Even though Bandung City has freed the poor to take education up to the secondary level (12 years), there are still residents who do not go to school. Those who do not attend school are already working or are street children. Lack of information or access to free schooling and the economic demands of their families have caused them to discontinue schooling.

To achieve the RLS target of 12 years above, the City Government implements affirmative policies through the Education Office. The affirmation that will be made to these poor people is that they find a free school with the closest location to their residence. The government itself has budgeted funds for the education of 105 billion, both in School Operational Assistance (BOS) from the state budget. Provincial BOS as well as the budget from the city APBD. The following service problem is handling groups with special needs or Children with Special Needs (ABK). There are three policies in the current year that will be carried out by the Education Office, namely an access policy, a quality policy, and a policy to improve governance. The access policy here is more focused on the vulnerable, namely the poor.

Meanwhile, the problem in the quality policy is that the community differentiates between schools based on their favourite and non-favourite schools even though it is different between favourite schools and excellent schools. Most public schools usually choose favourite schools because of the highest National Exam results, so people prefer by choice rather than by potential even though each school has its advantages. Qualified teachers are not judged by whether they are in a favourite school or not. The quality of the school is determined by the school's commitment to providing the best service for its customers (Grauwe, 2005). In the context of TQM, providing the best service for customers can be seen from the ability of schools to provide adequate educational facilities for students (Sui Pheng Low, 1996).

In terms of policies to improve governance, the focus is divided into two, through the Bandung Masagi character approach covering the fields of religion, Sundanese, state defence and love for the country, and the environment. These programs can already be seen with schools that preach the Koran before starting teaching and learning activities, Rebu Nyunda, Garbage Collection Movement, and others. The results have been felt with the Adiwiyata award in 24 schools in Bandung City. For school literacy, why does it need to be improved? Because students can read, they can write, but when asked to express their opinions, it will be complicated. It can be seen that in working on questions, students prefer to work on short questions than long ones. Even looking at a question that has a long interest in reading has decreased, let alone working on it. Never mind answering long questions; when students are presented with thick textbooks, they immediately complain about the thickness of the pages. In addition, the reading speed of students in the city of Bandung is still very poorly assessed by age category.

New Student Registration (PPDB) problems occur because it is suspected that many violations need to be seriously evaluated. Because this problem occurs because the holder of the Disability Certificate (SKTM) exceeds the quota of public schools, but all of them are accepted. It causes the poor to have no fighting power because they already feel safe by having an SKTM or a Smart Indonesia Card. So that in the future, the poverty data will be re-evaluated to check whether the poor people are impoverished or pretend to be poor, or there is a practice of corruption, collusion and nepotism in low-level government so that people who should accept it do not accept it and people who can finance because they are close to the decision-maker to be entitled.

Implementation of Supervisory Functions Commission D of the Regional People's Representative Council of Bandung city in overcoming obstacles to monitoring the implementation of the secondary education budget.

The DPRD Education Commission's strategy in overcoming the barriers to monitoring the use of secondary education is to make an inventory of the various weaknesses or obstacles as follows: 1) most of the Regional Regulation (PERDA) initiatives come from the executive; 2) the quality of the regional regulation is still not optimal because it does not consider the economic, social and political impacts in-depth; and 3) lack of understanding of regional problems. Meanwhile, the obstacles seen from the budget function are as follows; 1) do not fully understand the performance budget system; 2) it is not enough to explore the aspirations of the community in the participatory development planning process; 3) lack of understanding of the regional potential for local economic development. Obstacles seen from the supervisory function, including the following; 1) the criteria for evaluating Executive performance are unclear because the Regions have not fully implemented the performance budget with clear success indicators; 2) it results in a subjective judgment; 3) sometimes excessive supervision and or KKN with the Executive.

The implementation of the supervisory function by the DPRD of Bandung City has so far been felt by the community that it has not been able to run because there are several problems. These problems include 1) Not yet maximal formulation of DPRD work plans in a working year; 2) The form of supervision is reactive; 3) DPRD rarely provides or utilizes open reporting space (such as post boxes) as a forum for public reports; 4) The absence of a supervisory methodology concerning the issue of the distribution supervision method of the commission member unit, the period of supervision, and the maximum data search method; 5) Less proactive in facilitating the community regarding proposed development activities including in their constituency; 6) DPRD tends only to play a normative role and cannot carry out detailed supervision because the regional head submits the accountability report for the implementation of the APBD to the Supreme Audit Agency for examination and observation. The DPRD only has to accept the results to sign the agreement.

Apart from the weaknesses in the oversight function mentioned above, several factors hinder DPRD in carrying out its supervisory function, including 1) There is no clear and firm regulation governing the procedures that DPRD can carry out in carrying out its duties and powers to supervise use of regional finances; 2) The absence of implementing regulations from Law No.23 of 2004 regarding Regional Government related to the oversight function of DPRD; 3) DPRD members do not understand the objective conditions that occur in society so that policies that are decided and implemented are not by the needs of the community; 4) The absence of regulations that strengthen the position of DPRD to carry out their duties and powers so that they can play a role in optimal supervision.

In order to keep pace with the movements of the regional head and its implementing elements, primarily to provide better performance in developing this pattern of partnership relationships, members of the council as legislators must further strengthen their functions. The

hope is that strategically there will be political communication that does not only depend on political issues and instincts but also a rational model of communication that puts forward a data-based communication approach, where this approach is very appropriate to be used in the current era of the industrial revolution 4.0 (Tetik Semra, 2020).

The efforts of the Commission D for Education of the Regional People's Representative Council of the city of Bandung in overcoming the obstacles to supervision of the implementation of the use of the secondary education budget

The results showed that the DPRD had tried to find the best formulation to find solutions to solve problems. The institution tries to solve the problems that arise so as not to occur new problems, preventing the emergence of obstacles as preventive rather than curative efforts even in its implementation requires supervisory capacity such as internal and external. External, including influenced by the structural relationship between the DPRD and political parties, government and civil society, the composition of the DPRD with political parties and the government is not balanced to affect the decisions taken. So that all of the DPRD's functions, namely as a legislative function, budget function, and supervisory function, all decisions made cannot be separated from the political interests of the party composition in the DPRD itself. Therefore, the professionalism of the board of directors' performance needs to be improved so that they can prioritize the interests of the people over those of the party.

Then basically, the obstacles that occur are due to various human resources, differences in the thoughts of members of parliament from different factions and the lack of complementary data to support the DPRD in carrying out its supervisory function. The solution that can be taken to overcome these obstacles is to increase the supervisory function by increasing the capacity of DPRD members, optimally utilizing the assistance of expert staff, lobbying between factions, then strengthening the quality of party members with several pieces of training so as not to hinder or harm implementation. Whether they admit it or not, the quality of DPRD members will significantly affect their leadership. It is hoped that this training can improve the quality of DPRD members so that they can lead well. Especially in the era of the industrial revolution 4.0, now a leader is required to practice a visionary leadership model that leads to the development of human resources today and in the future (Groves Kevin S., 2006).

CONCLUSION

Based on the results of the research, it can be concluded that the implementation of the supervision function of Commission D DPRD in supervising the education budget at the secondary level is carried out through 3 stages of supervision, namely supervision at the planning stage, supervision on implementation and supervision at the accountability stage. It is by the 1945 Constitution of the Republic of Indonesia, where the government, including the regional government, has the authority to regulate and manage government affairs according to the principles of decentralization and assistance tasks. Providing broad assistance to autonomous regions is directed at accelerating the realization of the welfare of regional communities by improving services, empowerment and participation of local communities.

Then at the stage of implementing the supervisory function for the management of the Bandung City Regional Expenditure Budget, the Regional People's Representative Council has taken several ways in carrying out the oversight function of budget use at the secondary education level, namely through the formation of budget fittings and bodies. Meanwhile, supervision at the evaluation stage is carried out by examining financial reports. There are two obstacles faced in implementing the budget oversight function by the Bandung City Regional Representative Council (DPRD) in 2020. First, the lack of knowledge about Government. Second, the lack of expertise of DPR Members in education, which is the object of supervision. Efforts that can be made to overcome these obstacles are by providing training and providing

enrichment regarding the implementation of the supervisory function by members of the board and improving the Republic of Indonesia's constitutional system so that it can carry out checks and balances. It can reinforce the aspects of efficiency and effectiveness, speed of service, and accuracy in the use of the budget.

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