

Revealing The Quality Of The Implementation Of The Budget Of The Maluku Regional Government Through The Supervisory Role Of The Maluku Provincial Parliament

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Abstract

This study aims to uncover the quality of the implementation of the budget Governor of the Maluku Regional Government through the oversight role Controlling DPRD of the Maluku Provincial Parliament. This type of research includes qualitative research. Informants in this study were members Province of the Maluku DPRD with using Snowball Sampling technique, and the location of the study was conducted at DPRD the Maluku Provincial Parliament office. Data collection techniques using interviews. The method used is SWOT analysis. The results showed that the implementation of the supervisory function of the Parliament of Maluku province is broadly divided into phases of preparation and implementation. Procedurally, the implementation of the supervisory function has been carried out based on the underlying laws and regulations. The achievement of the performance of the Maluku Provincial Parliament in the implementation of the supervisory function of local government administration summarized in the APBD is determined by systemic actions and work patterns, the number of dimensions that affect and underlying juridical norms. So that this supervisory function is a responsibility that must be carried out in order to supervise and control the progress of government performance optimization to promote and prosper the people of Maluku province. This supervisory function shows its realization in governance. Where the DPRD as an element of local government has carried out supervisory duties.

Keywords: *Implementation quality, regional budget (APBD), the role of supervision of DPRD Maluku province, SWOT analysis.*

Date of Submission: 05-11-2023

Date of acceptance: 15-11-2023

I. Introduction

Local governments and follow-up supervision of the results of the examination of financial statements by the Supreme Audit Agency (BPK). in Article 8 paragraph (2) it is said that in carrying out supervision of the follow-up examination of the Financial Statements Badan of the Audit Board, the DPRD is entitled to obtain the financial statements of the BPK examination results. Likewise, it is said in paragraph (3) of Article 8, DPRD discusses the audit report of the Supreme Audit Agency (BPK). In paragraph (4), it is stated that the DPRD can clarify the findings of the financial audit report to Badan the Supreme Audit Board. Article 9 Point c states that the DPRD carries out supervision of the implementation of local regulations and the APBD (rules of the Maluku provincial DPRD).

Phenomena encountered by researchers based on the results of field observations, researchers found that in each year of the trial there is supervision of the implementation of the budget, monitoring the results of the implementation of the budget, urgent supervision (floods, landslides, etc.), but has not gone as expected. Because at the time of the implementation of supervision there are some members who did not participate, it is stated in the results of an interview with one of the members of Parliament of Maluku province as the speaker of this study. So that in the study it is expected that members of Parliament can carry out their supervisory functions in earnest so that they are able to analyze the quality of the implementation of the budget of the Maluku Regional Government. In addition to members of the board, the researcher also asked for the opinion of an expert on one of the factions. About how the experience of organizing board members in conducting supervision. It is said that often the supervision is not well planned, it is evidenced by the non – participation of all members of the commission in the supervision carried out by the commissions. There should be firmness from the faction for board members who are lazy or negligent in conducting supervision. When asked how the follow-up of conducted by Parliament through the dewan relevant council organs, one member said that the findings in the field are rarely

followed up. This happens because almost all commissions that supervise the APBD do not make a written report explaining the findings during supervision. So very little further action on the matter. Even so, the person concerned also admitted that the commission seriously paid attention to the findings during the supervision by inviting the relevant agencies and discussing the problems found.

From the results of the study and review of the agenda and work program set by the Deliberative Body of the Maluku DPRD, the time required for the implementation of supervision of the implementation of the APBD can be up to 2 months. This long time occurs because each Commission must conduct supervision in 11 (eleven) districts/cities, where each district/city takes 4 to 6 days. Supervision by the DPRD on the implementation of the APBD leads more to the extent to which the activities and programs that have been set out in the APBD have been implemented by each apparatus organization (OPD) or offices in the Maluku Regional Government. The results of this supervision are used as input to be submitted to each partner of the DPRD Commission (offices) in a working meeting. The goal is that each head of service can optimize the device in his service to realize the budget according to the program set. The implementation of supervision over the implementation of the APBD every year generally takes place between June and July.

II. LITERATURE REVIEW

Implementation Theory

The definition of implementation based on the Great Dictionary of Indonesian is the process, method, act of implementing a design, decision and soon. According to Tjokroadmudjoyo (2014: 7) "implementation is a process in the form of a series of activities, namely starting from a policy to achieve a goal, the policy is derived in a program and project". In simple terms, implementation can mean application. Implementation is the activities or efforts undertaken to implement all the plans and policies that have been formulated and set with all the necessary needs, tools, who implement, where the implementation began and how it should be implemented, a process of follow-up activities after the program or policy is set consists of decision-making, strategic and operational steps or policies become a reality in order to achieve the goals of the program that was originally set (Rahardjo Ardisasmita, 2011).

An overview of the regional budget (APBD)

The regional budget, here in after abbreviated as APBD, is a regional annual financial plan established by regional regulation (Permendagri No. 84 Tahun of 2022). Financial Management is based on Permendagri Regulation number 20 of 2018 concerning Financial Management that overall reveals the factors that are behind and become the basis for good fund governance, process activities starting from Planning, Implementation, Administration, Reporting, Accountability, as well as Financial Guidance and Supervision village. Village finances are managed based on transparent, accountable, participatory principles and carried out in an orderly and budgetary manner. Village financial management is managed within 1 budget year, from January 1 to December 31 (J Gasperz 2023).

Thus various public interests are realized through various programs in particular benefits will actually be felt by the community. In essence, the regional budget (APBD) is one of the tools to improve public services and public welfare in accordance with the objectives of broad regional autonomy, real and responsible. Thus APBD the APBD must be able to truly reflect the needs of the community by taking into account the potential of regional diversity (Lasminingsih, 2004:223).

Definition Of The Term Surveillance

Sujanto explained what is meant by supervision is any effort or activity to find out and assess the actual reality of the implementation of tasks and activities whether in accordance with the desired or not. It can be concluded that supervision can be defined as a process that is consciously carried out to ensure the achievement of the objectives of the planned activities. Supervision is also the systematically planned process of establishing work standards or performance measures and taking actions that can support the achievement of set goals. Supervision is also a process used to ensure that all activities carried out are running as planned.

Purpose Of Supervision

In simple terms, it can be mentioned that the so-called purpose of supervision is an activity that is consciously carried out to avoid the possibility of irregularities or irregularities, both of a budgetary nature or a process (procedure) and authority (authority).

Types Of Surveillance

Theoretically, the supervision carried out by the board has several characteristics, namely:

- a. **Internal control.** The particularity of this surveillance is that it is the surveillance carried out by a person or body within an organization. This internal supervision is carried out routinely according to plan.

- b. **Preventive surveillance.** This is a monitoring activity carried out on a before it is carried out. Its purpose is to prevent the occurrence of irregularities and harm the finances of the state or region.
- c. **Active surveillance.** This type of Supervision takes place in the premises where the activities are carried out. That means that the person who carries out the supervision must be present at the place where the activity is carried out or takes place.
- d. **Formal authorization oversight.** Formal type of supervision is carried out to avoid acts of corruption, misappropriation and waste of budget. The purpose of this type of formal supervision is so that there is no action that can harm the country or region.
- e. **Political surveillance.** Political supervision is essentially carried out by political institutions such as DPR, DPD and DPRD, related to the implementation of the tasks of government, state and development as well as society.

Supervision of the implementation of the budget

In carrying out supervision of the implementation of the APBD, carried out by seeing, hearing, observing the implementation of the APBD by the SKPD, either directly or based on information provided by constituents, without going into the realm of technical supervision. In the implementation of supervision if there is or found suspected irregularities, the DPRD can do the following things:

1. Notify the head of the region to be followed up.
2. Form a special committee to find more accurate information.
3. Convey any suspected irregularities to the investigating agencies, police, prosecutor's office and KPK.

This paper will focus on the implementation of DPRD supervision over the implementation of the APBD. Thus, this section will be used as a reference to establish variables and indicators in the research design, so that the goal can be achieved.

III. Methodology

This study uses primary data obtained directly through interviews with research speakers, namely members of the Maluku Provincial Parliament. With Qualitative research aims to explain phenomena through data collection as in-depth as possible. Qualitative research emphasizes the depth of data obtained by researchers. The deeper and more detailed the data obtained, the better the quality of the research. By using the Sampling method, namely by Snowball Sampling, with research time of approximately 1 (one) month, namely in February 2023. Qualitative research data is usually in verbal form or words spoken orally, movements or behavior carried out by trustworthy subjects, namely research subjects or informants regarding the variables studied or data obtained from informants directly (D. Harianty 2020). The measuring instrument used in this study is using the SWOT analysis method (P. Usmany 2020).

Research Framework

In Law No. 23 of 2014, on local government, especially in articles 308-315 has set about the procedure for the preparation of the regional budget (APBD). In Article 308 of Law No. 23, it is stated that the minister sets guidelines for the preparation of the APBD every year after coordinating with the minister who conducts government affairs in the field of National Development Planning and the minister who conducts government affairs in the field of Finance within one year. The essence of data analysis in qualitative research is to reduce the data, because in qualitative research the data collected must be in-depth and sufficient according to the focus and purpose of the study.

Data analysis at the initial level

Analysis in the early stages is still open, inductively oriented, although the approach is more deductive. At this stage, an analysis is also carried out to select and clarify variables, relationships, and pay attention to the selection of other cases. This effort is called the creative work of qualitative researchers. Therefore qualitative design can always be improved.

Data Analysis At The Time Of Data Collection

After the necessary data and information are collected, they are analyzed in order to find the meaning of the findings. Data analysis is about giving meaning to analysis, explaining patterns or categories, looking for relationships between various concepts.

Final Data Analysis

For this reason, the data obtained were then analyzed using qualitative data analysis interactive model from Miles and Huberman consisting of: (a) data reduction (b) data presentation, and (c) Conclusion, where the process takes place circularly during the study. In the early stages of data collection, the focus of research is still

wide and not yet apparent, while the observation is still general and broad. Once the focus is clearer, researchers use more structured observations to obtain more specific data.

IV. RESULTS AND DISCUSSION

The budget of the regional parliament is drawn up jointly with local governments. The result of the agreement between budgeting team the local government budget team badan and the council budget body, reported in the plenary of DPRD. And based on the plenary, a memorandum of understanding was made between the DPRD budget agency and the local government budget team, the memorandum of understanding was signed by the leadership of the DPRD and the governor of Maluku as the head of the region.

The Basic Of Concept The Importance Of The Implementation Of Supervision Covering Black Hole Development

Supervision carried out by DPRD in principle aims to ensure that local governments can run the program plan in accordance with the plan and the provisions of applicable legislation. Theari New Order Bregime found several problems, namely abuse of power, KKN, intimidation of people's rights, which ultimately gave birth to reform. All that is experienced is like black hole of development that must be repaired towards a more prosperous Indonesia. On the other hand, in today 's era corruption has become a parasite that has robbed the people of money. All actions that violate this law need systematic supervision, including from DPRD institutions. Supervision must be used as a policy to close the black hole of development that has harmed the people so far.

Understand the concept of DPRD supervision

Conversations about supervision by DPRD institutions, including the Maluku Provincial Parliament, are often discussed by various parties, both through social media, electronic media, print media and especially also through scientific works. However, until now the public's attention to the implementation of supervision and how effective the supervision carried out by the DPRD is difficult to get a clear measuring point. If we examine the rules of conduct of DPRD related to the supervision mechanism involving the community, it has not been well explained. That is why the board members who do the oversight just come on site and see the program work done. This condition is not a form and direction and a good surveillance policy because the people are ignored. Interesting things found in the book strengthening DPRD supervision for effective Local Government, namely the lack of understanding of DPRD members on the meaning of supervision. It is said:

1. The supervisory function of the DPRD has not gone well, because often the DPRD is used as an institution that only approves the concept proposed by the government.
2. HR support including financial support and the availability of expert teams is very limited, so weak in analyzing and producing maximum results.
3. The lack of communication between DPRD members and constituents results in programs that are not in line with the needs of the constituents.

The electoral system has an impact on the election of board members not because of quality, but because of other factors (money, etc.).

Structure of the implementation of APBD supervision by the Maluku Parliament

DPRD has the right to interpellation, questionnaire and express an opinion while members of Parliament have the right to submit draft law, ask questions, submit proposals and opinions, choose and be elected, self-defense, immunity, follow the orientation and deepening of duties, protocol rights, financial and administrative and have workspace.

Supervision of the implementation of the APBD in its form is to see, hear, and observe the implementation of the APBD carried out by the SKPD, either directly or based on information provided by constituents, without entering because of technical supervision. In general , supervision is all activities and actions to ensure that the implementation of an activity goes according to the plan, rules and objectives that have been set.

Analysis of external and Internal factors of the implementation of APBD supervision by the Maluku Parliament

Internal analysis is an analysis of the internal factors that will determine the strengths and weaknesses of the organization. Analisa External analysis is an analysis conducted on the environment of Maluku province.

Here are some analyzes that will be examined further on this research by researchers in accordance with the research instrument, namely direct interviews with several council members from various political parties, then summarized in detail in drawing conclusions for descriptive qualitative.

Strength Analysis

"According to Samson R Atapary as a member of the Maluku Provincial Parliament, the role of DPRD supervision in revealing the quality of the implementation of the Maluku regional government budget is very important and strategic. Related to the main duties and functions (tupoksi) than the DPR and DPRD itself is contained in the MD3 act, but more specifically in the local Government Act No. 23 of 2014 with all the latest changes that the mechanism of tupoksi from DPRD during the term of office, divided into 3 parts, namely:

1. *Legislation (making rules together with local governments),*
2. *Discussion and determination of the budget (made together with the governor),*
3. *Surveillance.*

This is because the APBD is the main instrument in realizing the vision and mission of regional development oriented to the welfare of the community. Therefore, the DPRD must play an active role in overseeing and evaluating the implementation of the APBD, both in terms of planning, implementation, and accountability. Thus, the DPRD can provide constructive input, advice, and recommendations to local governments to improve the quality and accountability of local financial management"

Weakness Analysis

"According to researchers related to weaknesses in the implementation of APBD supervision by the Maluku DPRD, based on a statement from Samson R Atapary as a member of the Maluku provincial DPRD, there are several factors that cause it. First, the lack of coordination between the commissions in the regional parliament in charge of various budget areas. Second, the lack of capacity and skills of DPRD members in conducting analysis and evaluation of budget documents, such as RAPBD, LKPJ, and LKPD. Third, the low participation of the community in providing input and supervision of the APBD management. Fourth, the weakness of internal supervisory functions in local governments, such as inspectorates and BPKP, which should assist DPRD in supervising the performance of local governments."

Opportunity Analysis

Public information disclosure is related to the availability and accessibility of data and information about the budget and development implemented by the Maluku regional government. Community participation is related to the involvement and contribution of the community in the process of preparing, discussing, determining, implementing, and evaluating APBD and development. The performance of the Maluku DPRD is related to the capacity, integrity, accountability, and responsiveness of the Maluku DPRD in carrying out the functions of legislation, budget, and supervision. The performance of the Maluku regional government is related to the effectiveness, efficiency, transparency, accountability, and innovation of the Maluku regional government in implementing the APBD and development.

Threat Analysis

This stage aims to identify and evaluate potential risks that may interfere with or hinder the achievement of development goals. In the discussion of threat analysis, the Maluku DPRD must pay attention to various aspects, such as political, economic, social, cultural, legal, environmental, and technological aspects. In addition, the Maluku DPRD must also involve various stakeholders, such as local governments, communities, academics, the media, and the private sector. Thus, the discussion of threat analysis can produce comprehensive and accountable recommendations to improve the quality of APBD supervision and development in the region.

Strategy Analysis

strategy analysis reveals the implementation of the supervision dan of the regional budget (APBD) by the Maluku parliament on the development carried out by the Maluku regional government is as follows.

1. Determine the goals and objectives of APBD supervision in accordance with the functions and authorities of the Maluku DPRD.
2. Conduct identification and evaluation of strategic issues related to the implementation of the APBD, such as budget allocation and distribution, effectiveness and efficiency of regional financial management, accountability and transparency of financial statements, as well as the impact and benefits of the APBD on public welfare.
3. Formulate recommendations and follow-ups needed to improve the quality of APBD supervision, such as the preparation of mechanisms and guidelines for supervision, capacity building and coordination between the Maluku DPRD and the Maluku regional government, as well as the development of information and communication systems that support the supervision process.

SWOT analysis

SWOT is used to assess the strengths and weaknesses of the company's resources and the external opportunities and challenges it faces (FH. Basuki 2018). SWOT analysis is used to formulate a development strategy for an organization or sector which can be determined by a combination of internal and external. SWOT is an abbreviation for the internal environment, Strengths and Weaknesses, as well as the external environment, Opportunities and Threats faced by an economic sector. SWOT analysis compares external factors Opportunities and Threats with internal factors Strengths and Weaknesses (M. Sangadji 2019). Based on the data obtained from the interview, the factors that become the strengths and weaknesses of Maluku province in an effort to improve financial performance, especially APBD. The strengths that choose are factors that can support the achievement of Regional Development Goals, such as human resources, natural resources, financial resources, infrastructure, technology, and others. The implementation of APBD supervision by the Maluku DPRD aims to ensure that budget allocation and use are in accordance with regional development plans and the principles of accountability, transparency, effectiveness, and efficiency.

The weaknesses possessed by Maluku province in an effort to improve financial performance, among others: these weaknesses include: : lack of budget information disclosure, low capacity of DPRD members in conducting budget analysis and evaluation, weak coordination between DPRD and local governments, and the lack of public participation in the budget supervision process. These weaknesses have a negative impact on the effectiveness and accountability of APBD budget supervision, thus potentially causing budget irregularities and abuses.

Oleh Therefore, this study recommends several improvement steps that can be done by the Maluku DPRD, the Maluku regional government, and the community, to improve the quality of APBD budget supervision.

External Factors

Analysis of external factors in revealing the implementation of the supervision dan of the regional budget (APBD) by the Maluku parliament on the development carried out by the Maluku regional government will see the opportunities and threats that are/will be faced by the Maluku province. External factors sourced from the environment of the Maluku provincial government that influence the development carried out by the local government.

Based on the results of the questionnaire obtained, it can be seen that the opportunities in improving the financial performance of the region, among others:

1. Dcommunity support
2. Transparency of information
3. Government opening
4. Cooperation between DPRD and government
5. PEran mass media.

The threats faced by the Maluku provincial government related to revealing the implementation of the supervision dan of the regional budget (APBD) by the Maluku parliament against the development carried out by the local government, among others.

1. Low quality of Human Resources (HR) members of Parliament and parliament secretariat staff
2. Lack of availability and accessibility of information about the regional budget and development
3. The existence of political intervention and personal interests of the executive and legislative
4. Weak coordination and communication between DPRD and local government
5. Low participation and community supervision of the budget and regional development.

Discussion

The role of the Maluku DPRD in monitoring the implementation of the budget by the Maluku Regional Government

in this study the researchers concluded that the role of the Maluku DPRD in monitoring the implementation of the budget by the Maluku Regional Government has been running well and is in accordance with government regulations along with laws that are set as the legal basis in the implementation of supervision by the DPRD in order to prosper the community so as to build a better community economy in the future. This study found significant information to reveal how the APBD supervision over the implementation of the APBD by local governments. This is based on the recognition of the interviewees who as of the Maluku Provincial Parliament have expressly stated that the supervision of the implementation of the budget, both the provisions of the money set, objectives and functions and forms of supervision have been outlined earlier in the meetings held, so that APBD management decisions have been on target in accordance with the and the mission of the Maluku Provincial Parliament.

The relevance of effective supervision of the Maluku DPRD for development in Maluku

One of the strategies that can be used to uncover the implementation of the supervision of the regional budget (APBD) by the Maluku parliament on the development carried out by the Maluku regional government is the SO (strength – opportunity) strategy. This strategy utilizes the strength (strength) owned by the Maluku DPRD and opportunities (opportunity) that exist in the external environment to improve the quality of APBD supervision. Some of the powers possessed by the Maluku DPRD include:

- a) SO Strategy (*Strength – Opportunity*)
 - Maximize the role of DPRD commissions in accordance with the areas of development supervised, such as commission A for government, commission B for Economy, Commission C for social, and commission D for infrastructure.
 - Improve coordination and communication with local governments, either through work meetings, plenary meetings, hearings, or working visits.
 - Utilizing relevant and accurate data and information from various sources, both internal and external, to conduct a critical analysis of the performance and accountability of local governments in APBD management.
 - Optimizing the participation and aspirations of the community in the process of planning, implementing, and monitoring the APBD, both through official and non-official mechanisms, such as development planning deliberations (musrenbang), discussion forums, social media, and others.
- b) ST Strategy (*Strength – Threat*)
 - Identify the strengths of the Maluku DPRD in the supervision of the APBD, such as authority, competence, representation, transparency, accountability.
 - Identify threats faced by the Maluku DPRD in the supervision of the APBD, such as corruption, collusion, nepotism, politicization, intervention, manipulation.
 - Develop strategies in accordance with these strengths and threats tersebut, such as improving the capacity and quality anggotaof DPRD members, strengthening cooperation with pihak-pihak relevant parties, conducting secara intensive and participatory supervision, following up on the findings and recommendations of supervision.
 - Implement strategi the strategy secara consistently and sustainably by monitoring and evaluating the process and its impact on pembangunan regional development.
- c) WO Strategy (*Weakness – Opportunity*)
 - Identify weaknesses in APBD management, such as transparency, inefficiency, or irregularities
 - Identify opportunities that can be utilized to improve APBD monitoring, such as information disclosure, community participation, or cooperation with other institutions.
 - Develop recommendations that can help the Local Government of Maluku to improve the weaknesses and take advantage of opportunities in the management of the budget,
 - Monitoring and evaluating the implementation of these recommendations
- d) WT Strategy (*Weakness – Threat*)
 - Evaluate the performance and accountability of the Maluku regional government in APBD management, including aspects of transparency, participation, efficiency, effectiveness, and accountability.
 - Identify weaknesses and threats that may hinder the achievement of regional development goals and objectives, such as corruption, collusion, nepotism, abuse of authority, mismatch between planning and implementation, and poor quality of public services.
 - Develop corrective and preventive recommendations and follow-ups to address these weaknesses and threats, and ensure that the Maluku regional government is responsible for their implementation.
 - Coordinating and synergizing with various stakeholders, such as the central government, law enforcement agencies, civil society, mass media, and academics, to support the APBD supervision process by the Maluku DPRD.
 - Improving the capacity and competence of Maluku DPRD members in conducting APBD supervision, through training, guidance, facilitation, and advocacy.

V. CONCLUSIONS AND SUGGESTIONS

Conclusion

The implementation of the supervisory function of the Maluku Provincial Parliament is broadly divided into preparation and implementation phases. Procedurally, the implementation of the supervisory function has been carried out based on the underlying laws and regulations. The achievement of the performance of the Maluku Provincial Parliament in the implementation of the supervisory function of local government administration summarized in the APBD is determined by systemic actions and work patterns, the number of dimensions that affect and underlying juridical norms. So that this supervisory function is a responsibility that must be carried out in order to supervise and control the progress of government performance optimization to promote and prosper

the people of Maluku province. This supervisory function shows its realization in governance. Where the DPRD as an element of local government has carried out supervisory duties.

Advice

In this case, it means that in carrying out supervision of the APBD, all board members must refer to and obey the regulations that have been set. It also shows that board members must have sufficient knowledge and understanding of the applicable rules and policies. In DPRD supervision of regional financial management (APBD) in realizing good local government is to obtain maximum results in the supervision of the implementation of regional financial management by DPRD. It is necessary to supervise the APBD comprehensively, starting from the supervision at the stage of preparing the APBD, the stage of determining the APBD, the stage of implementing the APBD, to the stage of regional financial accountability/APBD.

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