

## **THE DPRD'S SUPERVISORY FUNCTION IN MANAGING THE REGIONAL REVENUE AND EXPENDITURE BUDGET (APBD) IN MIMIKA REGENCY**

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### **Abstract**

This study aims to determine and analyze the implementation of the Regional People's Representative Council (DPRD) oversight function on the management of the Regional Revenue and Expenditure Budget (APBD) in Mimika Regency and identify factors that influence the effectiveness of the implementation of the oversight function. The research method used is qualitative research with a descriptive approach. Research data were obtained through interviews, observations, and documentation. Research informants were selected using a purposive sampling technique consisting of DPRD leaders, commission leaders, and members of the Mimika Regency DPRD involved in the APBD oversight process. Data analysis was carried out through the stages of data reduction, data presentation, as well as drawing conclusions and verification. The results of the study indicate that the implementation of the Mimika Regency DPRD's oversight function on APBD management has been carried out at the planning, implementation, and accountability stages of the budget. However, the effectiveness of oversight has not been optimal. At the planning stage, political interests still dominate in the discussion and determination of budget priorities. At the implementation stage, oversight faces various obstacles such as limited human resource competency, lack of supporting data, and technical and administrative obstacles. Meanwhile, at the accountability stage, discussion of financial reports and follow-up of recommendations from oversight results have not been carried out optimally. Supporting factors for the implementation of the oversight function include a clear legal basis, an adequate DPRD institutional structure, and regulatory support for regional financial management. Inhibiting factors include limited human resource capacity, political interference, low information transparency, and limited facilities and infrastructure to support oversight.

**Keywords:** Supervisory Function, DPRD, APBD Management, Budget Supervision, Mimika Regency.

### **INTRODUCTION**

Indonesia's vast territory makes it impossible for the central government to manage its own government affairs. Therefore, there is a delegation of authority from the central government to regional governments to run the government or what is called decentralization. This is stated in Law Number 23 of 2014 concerning Regional Government in Article 1 paragraph 2 that "Regional Government is the implementation of government affairs by the Regional Government and the Regional People's Representative Council (DPRD) according to the principles of autonomy and assistance tasks with the principle of the broadest possible autonomy within the system and principles of the Unitary State of the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia." As an element of the regional government administration, the DPRD has several duties, namely legislative, budgetary, and supervisory functions. The DPRD's supervisory duties and authority are regulated by Law Number 23 of 2014 concerning Regional Government, Article 153 paragraph 1: "The DPRD has the duty and authority to supervise the implementation of Regional Regulations and Regional Head regulations, the implementation of other statutory provisions related to implementation of Regional Government, and implementation of follow-up on the results of financial report audits by the Audit Board of Indonesia".

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The DPRD in its supervisory function is obliged to take actions deemed necessary against the regional government, with the aim of preventing deviations from the implementation or execution of policies in the region. According to Leonard D. White (in Tuharea 2017:3), the purpose of supervision is to find out whether the implementation of policies is appropriate or not, to ensure that the power is used for good purposes and has the support and approval of the DPR/DPRD as representatives of the people, and to protect human rights (HAM) that have been guaranteed by law from acts of abuse of power by the authorities.

Oversight aims to develop democratic life, guarantee the representation of the people and regions in carrying out their duties and authorities, and develop a mechanism of checks and balances between legislative and executive institutions to realize justice and the welfare of the people (Tuharea, 2017:3). As the management of the APBD received by the regions increases, the oversight functions also appear increasingly important to be enhanced by the relevant authorities. This is intended to prevent the misuse of the APBD. In essence, the APBD is a manifestation of the people's mandate to the government to improve the welfare of the community and public services. The APBD is also the annual financial plan of the regional government approved by the Regional People's Representative Council (DPRD). DPRD and stipulated by Regional Regulation. Therefore, the Regional Government needs to Considering that the Regional Budget (APBD) represents the people's hopes, the Regional Government must be able to realize them. However, this is different from what happened in Mimika Regency.

The Mimika Regency Regional Budget (APBD) for 2025 is set at 6.3 trillion, but the management of this budget still contains many misuses and irregularities that are detrimental to the state. According to the Corruption Eradication Commission (KPK), the management of the APBD in Mimika Regency has encountered problems, many government programs are rolled out from the APBN/APBD but the results have not improved the welfare of the local people. Recently, the Mimika Prosecutor's Office has named two suspects, one of whom is the Head of Highways at the Public Works and Public Housing Agency (PUPR) related to the corruption case of bridge construction in Agimuga District, which caused state losses of Rp 771.8 billion. Alleged violations include not complying with contract provisions and Government Regulations regarding the procurement of goods/services. Several indications show that the weak supervision of the DPRD is reflected in the quality of project work, as well as the existence of activities carried out not listed in the APBD, in addition, various problems with budget use are still found in the implementation of various activities carried out by technical agencies in this region.

The urgency of this research is also expected to contribute to the DPRD's supervisory function so that it can be more effective. so that various deviations, abuse of authority, waste and leakage of regional budgets can be identified early and minimized so that any problems in budget use can be minimized. Based on the above issues, it can be seen that the implementation of the oversight function in the management of the Regional Budget (APBD) in Mimika Regency has not been optimal. Therefore, the author is interested in researching the oversight function carried out by the Regional People's Representative Council (DPRD). In essence, the DPRD must be able to oversee and supervise the running of the government, because as a representative of the people in a government institution. The DPRD must be able to carry out its duties and functions in carrying out supervision, especially in overseeing the APBD to improve the welfare of the community, especially in Mimika Regency.

## METHOD

This research was designed using a qualitative approach with a descriptive research type. A qualitative approach was chosen because it is considered most appropriate for understanding social phenomena in depth based on the perspectives of informants and conditions that occur in the field. This study aims to describe and analyze the implementation of the Regional Representative Council (DPRD)'s oversight function on the management of the Regional Revenue and Expenditure Budget (APBD) in Mimika Regency and identify factors that influence the effectiveness of the implementation of this oversight function. In addition to the qualitative approach, this study also uses a normative approach as a support in examining various laws and regulations related to the DPRD's oversight function on APBD management. With this approach, the researcher seeks to explore the meaning, dynamics, and complexity of the relationships between variables that cannot be measured quantitatively alone, but rather require an in-depth understanding of the perceptions, experiences, and interactions of the actors directly involved in the implementation of the DPRD's oversight function in Mimika Regency. The focus of this research is the implementation of the DPRD's oversight function on the management of the Regional Budget (APBD) in Mimika Regency. To obtain more focused data, the research focus is broken down into two main indicators. The first indicator is the implementation of the DPRD's oversight function

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on the management of the APBD, which includes three stages: (a) the APBD planning stage, which examines the DPRD's involvement in the discussion of regional planning and budgeting documents such as the RKPD, KUA-PPAS, and RAPBD; (b) the APBD implementation stage, which evaluates the DPRD's oversight mechanisms through working meetings with OPDs, discussions of budget realization reports, field monitoring, and evaluations of development program implementation; and (c) the APBD accountability stage, which analyzes the discussion of regional financial reports, performance reports, and follow-up to audit results from the Supreme Audit Agency (BPK). The second indicator is the factors that influence the effectiveness of the DPRD's oversight function, which include supporting factors (such as a clear legal basis, adequate institutional structure, and the commitment and integrity of DPRD members) and inhibiting factors (such as limited human resource capacity, the influence of political interests, limited access to information, and a lack of supporting facilities and infrastructure).

This research was conducted in Mimika Regency, Central Papua Province, with the research objects being the Mimika Regency Regional People's Representative Council (DPRD) and local government agencies related to APBD management. The data sources used are divided into two types, namely primary data and secondary data. Primary data were obtained directly from informants through in-depth interviews *and* field observations. The selection of informants was carried out using a *purposive sampling technique*, namely deliberate selection based on the consideration that informants have knowledge, experience, and direct involvement in the implementation of the DPRD's oversight function of APBD management in Mimika Regency. Research informants consisted of elements of DPRD leadership, commission leaders, and members of the Mimika Regency DPRD who were involved in the planning, implementation, and accountability processes of the APBD. Secondary data were obtained from various documents, laws and regulations, official government reports, archives, books, scientific journals, previous research results, and other documents relevant to the research. Data collection techniques were carried out through three simultaneous channels, namely in-depth interviews with semi-structured guidelines that allow for in-depth exploration of informants' experiences, direct observation of conditions and activities related to the implementation of the supervisory function, and documentation that collects various written evidence such as APBD documents, audit report results, regional government accountability reports, and relevant laws and regulations.

Next, all collected data was analyzed systematically by following the interactive model developed by Miles, Huberman, and Saldaña which consists of three continuous stages. The first stage is data reduction, which is the process of selecting, focusing, simplifying, abstracting, and transforming data obtained from interviews, observations, and documentation to obtain data relevant to the research focus. The second stage is data display, where the reduced data is then presented in the form of a narrative description to make it easier for researchers to understand and analyze research findings. The third stage is conclusion drawing and verification, which is the stage where researchers draw meaning from the analyzed data and carry out continuous verification throughout the research process to obtain valid and accountable conclusions. To ensure the validity of the data and avoid interpretation bias, this study applies four data checking techniques simultaneously, namely *credibility* (credibility) which is carried out through extended observation, increased persistence, source triangulation, technical triangulation, time triangulation, and *member checks* with research informants; *transferability* is carried out by presenting a detailed description of the research context so that the research results can be used as a reference in a similar context; *dependability* is carried out by auditing the entire research process from data collection, data analysis, to the preparation of the research report; and *confirmability* is carried out by ensuring that all research findings are based on data obtained in the field and not based on the researcher's subjectivity.

## RESULTS AND DISCUSSION

### 1. Implementation of the DPRD's Supervisory Function in Managing the Regional Budget in Mimika Regency

The Mimika Regency Regional People's Representative Council (DPRD)'s oversight function over the management of the Regional Revenue and Expenditure Budget (APBD) has essentially been carried out in accordance with the duties and authorities mandated by Law Number 23 of 2014 concerning Regional Government. Oversight is carried out at three main stages in the budget cycle: planning, implementation, and accountability. However, the effectiveness of oversight at each stage still faces various obstacles that affect the quality and results of the oversight achieved.

### **Supervision at the APBD Planning Stage**

In the planning stage, the Mimika Regency DPRD carries out its oversight function through involvement in the discussion of regional planning and budgeting documents, starting from the Regional Government Work Plan (RKPD), General Budget Policy (KUA), Temporary Budget Priorities and Ceilings (PPAS), to the discussion of the Draft Regional Revenue and Expenditure Budget (RAPBD). Based on the results of an interview with Mr. Herman Gafur, SE as Chairman of Commission III of the Mimika Regency DPRD, it is known that the DPRD's oversight function has been implemented since the initial stage of APBD preparation. This oversight is carried out through the DPRD's involvement in the discussion of regional planning documents, starting from the Regional Government Work Plan (RKPD), General Budget Policy (KUA), Temporary Budget Priorities and Ceilings (PPAS), to the discussion of the Draft Regional Revenue and Expenditure Budget (RAPBD). The DPRD's involvement in the planning process shows that the oversight function is not only carried out after programs and activities are implemented, but has begun since the budget policy preparation stage. The DPRD plays a role in ensuring that the programs and activities proposed by the regional government are in accordance with community needs, the vision and mission of regional development, and the available regional financial capacity.

The research also revealed that the Mimika Regency Regional People's Representative Council (DPRD) conducted tiered discussions through commissions and the Budget Agency (Banggar) before the Draft Regional Budget (RAPBD) was ratified into a Regional Regulation. During this process, the DPRD has the authority to provide input, make corrections to programs deemed inappropriate, and request clarification from Regional Apparatus Organizations (OPD) regarding the urgency and benefits of each proposed program. Based on these findings, it can be analyzed that the DPRD's oversight function during the APBD planning stage is more preventive in nature. Preventive oversight is a form of oversight carried out before an activity is implemented with the aim of preventing deviations from the start. Through discussions of the RKPD, KUA-PPAS, and RAPBD, the DPRD strives to ensure that the use of the regional budget has been planned effectively, efficiently, transparently, and in accordance with the interests of the community.

The findings of this study are in line with the opinion of Siagian (1989:169) who stated that supervision is the process of observing all organizational activities to ensure that work is carried out according to the established plan. In the context of APBD management, supervision at the planning stage is very important because the quality of planning will determine the success of program and activity implementation in the current budget year. As stated by Mardiasmo (2002:105), the principles underlying regional financial management are transparency, accountability, and *value for money*. Transparency is openness in the process of planning, preparing, and implementing regional budgets, which means that community members have the same rights and access to know the budget process because it concerns the aspirations and interests of the community.

Furthermore, the research findings indicate that the discussion of the Regional Budget Draft (RAPBD) between the Regional People's Representative Council (DPRD) and the regional government also serves as a means to align community aspirations with regional development policies. The aspirations obtained by DPRD members through recess activities and working visits are taken into consideration in the budget deliberation process. Thus, the oversight function at the planning stage is not only oriented towards administrative and financial aspects, but also serves as an instrument to ensure that the APBD is truly used to meet community needs. This is in line with the preventive supervision theory proposed by Hasibuan (2002:227) that preventive supervision is supervision carried out before activities are carried out with the aim of preventing deviations, which can be done through the creation of regulations, work guidelines, the establishment of sanctions, and the determination of positions, duties, authorities, and responsibilities.

However, the research findings revealed that effective oversight at the planning stage still faces several challenges. One of these challenges is the complexity of planning and budgeting documents, which require adequate technical understanding from DPRD members. This situation has the potential to impact the quality of oversight if not supported by adequate human resource capacity. Furthermore, political interests continue to dominate budget priority determination, resulting in a lack of focus on community needs. As revealed in the research findings, effective oversight at the planning stage still faces several challenges. One of these challenges is the complexity of planning and budgeting documents, which require adequate technical understanding from DPRD members. This situation has the potential to impact the quality of oversight if not supported by adequate human resource capacity. Therefore, improving the competence of DPRD members in budgeting and regional financial management is crucial to improving the quality of oversight at the APBD planning stage.

### **Supervision at the APBD Implementation Stage**

The implementation phase of the Regional Revenue and Expenditure Budget (APBD) is the operational phase where all agreed financial plans begin to be implemented in real terms by the Regional Government. Based on the results of an interview with Mr. Asri Akkas, S.Kom, who serves as Deputy Chair of the Mimika Regency DPRD, this process begins after the Regional Regulation on the APBD is stipulated and its implementing regulations are in effect, which indicates that the budget has the legal force to be implemented. At this stage, the main principle that is firmly held is that all receipts and expenditures must be made through the regional general treasury account managed by the Regional General Treasurer (BUD), which in this case is explained by the Regional Financial Management Officer (PPKD). This aims to ensure that all fund flows are controlled, transparent, and accountable in accordance with applicable laws and regulations.

The Deputy Speaker of the Mimika Regency DPRD added that in terms of revenue implementation, all Regional Work Units (SKPD) are required to make maximum efforts to realize regional revenues in accordance with the targets set in the budget. Every revenue collection, whether regional taxes, levies, or the results of the management of separated regional assets, must be based on laws and regulations and accompanied by valid transaction evidence. All incoming money must be immediately deposited into the regional treasury, and it is strictly prohibited to withhold, transfer, or store regional funds outside of the designated official accounts, to prevent any misappropriation or abuse of authority. Meanwhile, for the implementation of expenditures, the process is based on the Budget Implementation Document (DPA) held by each SKPD. Before an activity can be implemented and paid for, sufficient funds must be available and priorities have been determined. Expenditures are made through a payment request mechanism that includes stages starting from the Payment Request Letter (SPP), the issuance of a Payment Order Letter (SPM), and finally the issuance of a Fund Disbursement Order Letter (SP2D) by the BUD Authority.

The results of the study indicate that the Mimika Regency DPRD's supervision of the APBD implementation stage is carried out through various mechanisms, including working meetings with OPDs, discussions of budget realization reports, monitoring program implementation, and field visits to directly observe the progress of activities funded through the APBD. Through these mechanisms, the DPRD obtains information on the level of budget absorption, progress of activity implementation, obstacles faced by regional apparatus, and achievements that have been successfully realized during the current budget year. In contrast to supervision at the planning stage, which is preventive in nature, DPRD supervision at the APBD implementation stage is more of an ongoing supervision ( *concurrent control* ). This supervision is carried out while programs and activities are underway with the aim of ensuring that the implementation of activities remains on track as determined in the planning and budgeting. With continuous supervision, various potential deviations can be detected early so that corrective steps can be taken immediately before they cause greater losses to the region.

The findings of this study align with the supervisory theory proposed by Siagian (1989:171), who states that supervision is the process of observing the implementation of all organizational activities to ensure that the work carried out is in accordance with predetermined plans. In the context of APBD management, DPRD supervision during the implementation stage aims to ensure that every program implemented by the regional government remains in accordance with the goals, objectives, and budget allocations set out in the APBD. Furthermore, the research results indicate that DPRD supervision focuses not only on administrative aspects and compliance with financial procedures, but also on achieving development outcomes that can be felt by the community. The DPRD not only assesses the extent to which the budget is absorbed, but also considers whether the use of the budget is able to produce *outputs* and *outcomes* that are in line with regional development goals. *good governance* , the DPRD's oversight of the APBD implementation stage plays a very strategic role. Through its oversight function, the DPRD helps ensure the realization of the principles of transparency, accountability, effectiveness, and efficiency in regional financial management. Transparency is reflected in the submission of reports on activity implementation by the regional government to the DPRD, while accountability is realized through the obligation of each regional apparatus to account for budget use in accordance with applicable regulations. The results of the study also show that monitoring activities and field visits are one of the important instruments in implementing the DPRD's oversight function. Through field visits, the DPRD can directly verify reports submitted by regional apparatus. This activity allows the DPRD to compare administrative reports with actual conditions on the ground so that it can determine whether the implemented programs and activities are running according to the established plan.

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However, the effectiveness of oversight during the APBD implementation phase still faces several challenges. The complexity of development program implementation, the breadth of oversight areas, and the large number of activities that must be monitored are factors that can affect the optimization of the DPRD's oversight function. Furthermore, the need for accurate and timely data from local governments is also a crucial factor in supporting the quality of oversight conducted by the DPRD. As revealed in the study, although various oversight mechanisms have been implemented, effective oversight still faces various obstacles, preventing early detection of all potential irregularities in the implementation of programs and activities funded by the APBD. Consequently, various problems in budget management remain, potentially reducing the effectiveness of regional development.

### Supervision at the APBD Accountability Stage

The accountability stage is the final phase of the regional financial management cycle, which serves as a form of accountability and transparency for all activities that have been carried out during one budget year. Based on the results of an interview with Mr. Daud Bunga, SH as Deputy Chair of Commission I of the Mimika Regency DPRD, at this stage the Regional Government is required to prepare and submit a financial report containing all realizations of the Regional Revenue and Expenditure Budget (APBD) to the Regional People's Representative Council (DPRD) as a form of political and administrative accountability. This process is based on the principle that every rupiah received and spent must be proven to be valid, reported honestly, and accounted for in accordance with generally accepted government accounting standards. Technically, accountability begins with the preparation of the Budget Realization Report (LRA), Balance Sheet, Cash Flow Report, and Notes to the Financial Statements prepared by each Regional Work Unit (SKPD) and then consolidated by the Regional Financial Management Officer (PPKD). This report must present a comparison between the established budget and the physical and financial realizations that occurred, including explaining in detail the differences or deviations that occurred, whether in the form of surplus or deficit in budget calculations (SiLPA/SiKPA). Every transaction recording must be supported by complete and valid evidence, starting from planning documents, implementation documents, to valid proof of payment, so that an in-depth examination can be carried out regarding compliance with laws and regulations, efficiency, and effectiveness of fund use.

The final form of this stage is the establishment of a Regional Regulation (Perda) concerning Accountability for the Implementation of the Regional Budget (APBD), which includes the Regional Government Financial Report that has been audited by the Supreme Audit Agency (BPK). Before being enacted as a Perda, the report is first discussed in a plenary session of the Regional People's Representative Council (DPRD) to obtain joint approval. During this discussion, the Regional Head explains performance achievements, successes, and obstacles encountered during the current fiscal year. In addition, this report also serves as the basis for the BPK to issue an opinion on the reliability of the regional financial report, which significantly influences the assessment of integrity and good governance *in* the region. The researcher then continued the interview with Mr. Mariunus Tandiseno, S.Sos., [M.Si.](#), who serves as Deputy Chair of Commission II. According to his presentation, in addition to financial reports, the accountability stage also includes the submission of performance reports that show the extent to which *the output* and *outcome* of programs and activities have achieved the targets set at the beginning of the year. This aims to ensure that public funds are not only managed in an orderly and regulatory manner, but also truly provide tangible benefits to the community. This entire process closes the current year's budget cycle and serves as evaluation material and the main basis for consideration in preparing the budget draft for the following fiscal year, thus creating increasingly better and measurable development continuity.

Based on the research results obtained, it can be analyzed that the accountability stage is one of the stages that has a strategic role in implementing the DPRD's oversight function regarding the management of the Regional Budget (APBD). This stage is a means for the DPRD to assess and evaluate all implementation of programs and activities that have been funded through the APBD during one budget year. Through this accountability process, the DPRD can determine the level of conformity between the established plans and the realization achieved by the regional government. The results of the study indicate that DPRD oversight at the accountability stage is carried out through discussions of regional financial reports, budget realization reports, performance reports, and audit results conducted by the Supreme Audit Agency (BPK). Through these various documents, the DPRD obtains comprehensive information regarding the regional financial condition, the level of budget absorption, development program achievements, and various problems that arise during the implementation of the APBD. While the planning stage focuses on preventive oversight and the implementation stage focuses on concurrent control, the accountability stage focuses on evaluative and corrective aspects. Oversight at this stage aims to identify successes and shortcomings during the implementation of the Regional

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Budget (APBD) so that they can be used as a basis for improvements in the following fiscal year. Therefore, the accountability process serves not only as an administrative obligation but also as an evaluation instrument for regional government performance. The findings of this study align with the oversight theory proposed by Siagian (1989:171), who defines oversight as the process of observing and assessing the implementation of activities to ensure that they conform to established plans. In the context of APBD management, the accountability stage serves as a medium for comparing targets set at the beginning of the year with the results achieved at the end of the fiscal year.

From a *good governance perspective*, the accountability stage represents the concrete implementation of the principles of transparency and accountability in regional governance. Transparency is demonstrated through the submission of financial and performance reports that provide an overview of program implementation and the use of regional budgets. Meanwhile, accountability is demonstrated through the obligation of regional governments to explain achievements, obstacles, and the use of resources during the current fiscal year. Through this mechanism, the public can assess the extent to which regional governments have fulfilled their mandate in managing regional finances. However, the implementation of the DPRD's oversight function at the accountability stage still faces various challenges. The complexity of regional financial reports, the large number of programs to be evaluated, and the need for technical skills in understanding financial and performance reports are factors that can affect the effectiveness of oversight. This situation indicates that increasing the capacity of DPRD members in the areas of regional financial management, budgeting, and performance evaluation is still essential to support more optimal implementation of the oversight function.

## 2. Determinant Factors Influencing the Effectiveness of DPRD Supervision of the APBD in Mimika Regency

The effectiveness of the Mimika Regency DPRD's oversight function in managing the regional budget (APBD) is inseparable from various influencing factors. These factors consist of supporting factors that facilitate oversight and inhibiting factors that reduce its effectiveness. These two groups of factors interact and determine the extent to which the DPRD's oversight function can optimally operate in overseeing regional financial management.

### Supporting Factors for the Implementation of Supervisory Functions

The successful implementation of the oversight function of government administration and the implementation of the Regional Budget (APBD) is inseparable from various factors that support the smooth process. The first and most fundamental factor is the existence of a clear legal basis that specifically regulates the authority, duties, and mechanisms that must be implemented. This legal basis serves as a strong legal umbrella, providing legal certainty, and serves as operational guidelines so that every step of oversight is not carried out arbitrarily, but rather in accordance with the corridor of applicable laws and regulations. With the existence of standard rules, the boundaries of authority are clear, procedures are standardized, and all findings and recommendations resulting from oversight activities have valid and binding legal force, so that they can be followed up by the executive branch with full responsibility.

The research results show that the existence of various regulations governing regional financial management and the DPRD's oversight function provides legal certainty in the implementation of its oversight duties. This condition allows the DPRD to supervise every stage of APBD management, from planning, implementation, to accountability. Thus, every supervisory action carried out has a strong legal basis and can be accounted for institutionally and administratively. From a supervisory theory perspective, the effectiveness of supervision is greatly influenced by the availability of a clear oversight system and mechanism. As stated by Handayani (1999:151), effective supervision must meet certain requirements, including supervision must be linked to a person's plans and position, must be objective, flexible, efficient, and must lead to corrective actions.

In addition to legal aspects, an equally important supporting factor is the availability of an adequate organizational structure and council apparatus. The establishment of commissions, deliberative bodies, or other apparatuses, established according to the tasks and governmental affairs, allows for an effective division of labor and functional specialization. This neat organizational structure facilitates detailed task allocation, allowing for in-depth, focused, and comprehensive oversight of each development sector. Support in the form of work infrastructure, supporting human resources, and good internal governance also facilitates communication and coordination, allowing for efficient data collection, discussion, and conclusion-making within the framework of oversight and avoiding significant administrative obstacles. The research results indicate that the DPRD's organizational structure, supported by council apparatuses, is a crucial factor in supporting effective oversight. The existence of commissions, the Budget Agency, and other apparatuses allows for the division of supervisory duties according to their respective areas and governmental

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affairs. This division of tasks helps the DPRD conduct more focused and in-depth oversight of various development programs implemented by the regional government. Last but not least, a crucial factor in determining success is the level of awareness and integrity of the majority of council members themselves. Awareness of the importance of the oversight function is not merely a constitutional obligation, but also a concrete manifestation of moral and political accountability to the people who elected them. This awareness encourages council members to carry out their duties objectively, professionally, and with high integrity, not easily influenced by personal or group interests, and courageously uphold truth and justice. When representatives have a strong commitment to oversight in the public interest, *the checks and balances function* will function optimally, irregularities can be prevented early, and the use of the state budget can be directed solely to achieve the greatest possible public welfare.

The results of the study indicate that the awareness of DPRD members regarding the importance of the oversight function is a very important asset in encouraging the creation of effective oversight. This awareness is reflected through the involvement of DPRD members in various oversight activities, such as working meetings with OPDs, discussions of financial reports, field monitoring, and evaluation of the achievements of regional development programs. The higher the level of awareness and commitment of DPRD members, the greater the opportunity to create quality oversight and be able to encourage improvements in regional governance. Overall, the results of the study indicate that the effectiveness of the Mimika Regency DPRD's oversight function is supported by three main factors: a clear legal basis, the existence of an institutional structure that supports the implementation of oversight, and the commitment and integrity of DPRD members in carrying out their duties.

## Factors Inhibiting the Implementation of the Supervisory Function

Despite various supporting factors, the implementation of the oversight function often faces complex obstacles and challenges that can hinder its effectiveness and efficiency. One major obstacle is the limited understanding and capacity of human resources within some members of the council. Not all representatives have adequate educational backgrounds or experience in the technical fields of government, accounting, law, or regional financial management. This situation makes it difficult to analyze complex technical documents, understand detailed financial reports, or evaluate complex performance indicators. As a result, oversight is often merely an administrative formality, unable to delve deeply into issues, or even leads to misunderstandings in interpreting existing data and facts, thus preventing potential irregularities or waste from being fully detected.

Based on the research results, the most dominant inhibiting factor is limited human resource capacity. Oversight of APBD management requires adequate skills in understanding planning documents, financial reports, regional financial management regulations, and development performance indicators. If DPRD members do not possess these skills optimally, the oversight process has the potential to focus solely on administrative aspects without being able to conduct a more in-depth analysis of the program's substance and regional budget utilization. This research finding aligns with oversight theory, which states that the effectiveness of oversight is greatly influenced by the competence of those carrying out oversight. The greater the supervisor's ability to understand the object being supervised, the greater the likelihood that oversight will be effective. Conversely, limited knowledge and technical skills can lead to a weak ability to identify deviations, evaluate performance, and provide appropriate recommendations for improvement to the local government.

Besides competency issues, other significant obstacles arise from the political aspects and internal dynamics of representative institutions. Sometimes, political party ties or close political ties between legislative members and the executive branch can affect the independence and objectivity of oversight. The existence of particular political interests or family ties often makes the oversight function lenient, less assertive, or even tends to ignore findings that are actually deviant in order to maintain political stability or coalitions. Furthermore, differences in perception and perspective between factions or council members can also slow down the deliberation process, lead to deadlocks in decision-making, or even cause the oversight function to become distracted by baseless debates. The research findings indicate that political dynamics are one of the obstacles affecting the implementation of the DPRD's oversight function. As a political institution, the DPRD cannot be separated from various interests that develop within and outside the organization. Under certain conditions, political interests can influence the objectivity of oversight, resulting in suboptimal oversight, which should be carried out independently. This situation has the potential to reduce the effectiveness of oversight if political interests outweigh the interests of the community and the principle of public accountability. The research also shows that differences of opinion among council members and between factions can influence the decision-making process in implementing the oversight function. Although differences of opinion are a natural part of a democratic system, if not

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managed properly, they can slow down the deliberation process and reduce focus on the substance of oversight. Other inhibiting factors stem from limited facilities and infrastructure and substandard access to information. Effective oversight requires accurate, complete, and timely data and information from the executive branch. However, in practice, reports are often delayed, data is not presented transparently, or documents are not accurately reflected in the field. Furthermore, limited operational budgets, a lack of experts or professional support staff, and inadequate technological resources make the oversight process slow, in-depth, and difficult to reach all work areas or all aspects of development. Research shows that limited access to the data and information needed for oversight is a significant obstacle. Effective oversight requires complete, accurate, and timely information. However, in practice, obstacles persist, including late report submissions, limited supporting data, and suboptimal information systems. These conditions can impact the quality of analysis conducted by the Regional People's Representative Council (DPRD) in assessing program implementation and regional budget utilization.

From a supervisory theory perspective, the availability of information is a crucial element in supporting the success of the supervisory process. Without adequate information, supervisors will have difficulty measuring, assessing, and evaluating the objects being monitored. Therefore, information transparency and data openness from the local government are crucial factors in supporting the effectiveness of the DPRD's supervisory function. Furthermore, limited supporting facilities and infrastructure also pose obstacles to the implementation of the supervisory function. The vast area of Mimika Regency and the numerous development programs that must be monitored require adequate facilities, operational budgets, and support staff. If this support is not optimal, monitoring and evaluation activities in the field have the potential to be inadequate.

Overall, the research results indicate that obstacles in the implementation of the Mimika Regency DPRD's oversight function do not only originate from individual council members, but are also influenced by institutional, political, information, and supporting facilities factors. These various obstacles need to be addressed through increasing human resource capacity, strengthening institutional independence, increasing information transparency, and providing adequate supporting facilities. Thus, the DPRD's oversight function can be implemented more effectively in realizing transparent, accountable, and community-oriented APBD management. As emphasized in the research results, normatively, the Mimika Regency DPRD has a strong legal basis in carrying out its oversight function, where its authority and working mechanisms have been regulated and are in line with the provisions of applicable laws and regulations. However, when viewed from an empirical perspective or the reality that occurs in the field, the level of effectiveness of the implementation of this oversight has not shown optimal results and tends to be low.

The ideal concept of oversight should not be merely an administrative control function or a mere formality that merely checks the completeness of documents and procedural compliance. Furthermore, the oversight function should be transformed into a strategic instrument capable of ensuring that every rupiah of managed public funds is used efficiently, effectively, and truly in favor of the interests and welfare of the people. To realize this ideal condition, excellent and harmonious synergy and collaboration are required between the legislative branch as policymakers and supervisors, and the executive branch as the technical implementers of government. Equally important is openness to involve active public participation, supported by a firm shared commitment to implementing the principles of good governance, so that every policy taken is transparent, accountable, participatory, and equitable.

## CONCLUSION

Based on the results of research and discussion regarding the Supervisory Function of the Regional People's Representative Council (DPRD) in the Management of the Regional Revenue and Expenditure Budget (APBD) in Mimika Regency, two main conclusions can be drawn that answer the following problem formulation:

### 1. Implementation of the DPRD's Supervisory Function in Managing the Regional Budget in Mimika Regency

The Mimika Regency DPRD's oversight function for the management of the Regional Budget (APBD) has been normatively implemented in three stages of the budget cycle: the planning stage, the implementation stage, and the accountability stage. At the planning stage, oversight is preventive in nature through discussions of the RKPD, KUA-PPAS, and RAPBD documents. At the implementation stage, oversight is concurrent control *through* working meetings with OPDs, field monitoring, and discussions of budget realization reports. At the accountability stage, oversight is evaluative and corrective in nature through discussions of financial reports, performance reports, and follow-up to the results of the Supreme Audit Agency (BPK) audits. However, the effectiveness of oversight at each stage is still not optimal. This is indicated by the continued dominance of political interests in determining budget priorities at the

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planning stage, limited human resource capacity and access to information at the implementation stage, and the less than optimal follow-up of recommendations from oversight results at the accountability stage. This condition is reinforced by the continued occurrence of various irregularities in the management of the APBD, such as the corruption case of bridge construction in Agimuga District that caused state losses of Rp771.8 billion, which indicates a weak oversight function of the DPRD.

## 2. Determinant Factors Influencing the Effectiveness of DPRD Supervision of the APBD in Mimika Regency

The effectiveness of the Mimika Regency DPRD's oversight function is influenced by supporting and inhibiting factors. Supporting factors include a clear legal basis (Law No. 23 of 2014), an adequate institutional structure and council apparatus (commissions, Budget Committee), and the commitment and integrity of some DPRD members in carrying out their oversight duties. Meanwhile, more dominant inhibiting factors include the limited human resource capacity of DPRD members in understanding technical documents and financial reports, the influence of political interests that reduce the independence and objectivity of oversight, limited access to transparent data and information from the local government, and limited supporting facilities and infrastructure such as operational budgets and experts. The dominance of inhibiting factors compared to supporting factors causes the DPRD's oversight function to not run optimally. This has implications for the continued discovery of various irregularities in the management of the Regional Budget (APBD), the low quality of oversight that is administratively formal, and the weak function of *checks and balances* between the legislative and executive branches. Thus, efforts are needed to increase human resource capacity, strengthen institutional independence, increase information transparency, and provide adequate supporting facilities so that the DPRD's oversight function can be more effective in realizing transparent, accountable, and welfare-oriented APBD management in Mimika Regency.

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