



Analysis of the APBD Supervisory Function by the House of Representatives of Maybrat Regency, West Papua

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Abstract. This study aims to describe and analyze: the supervisory function of the APBD carried out by the Maybrat Regency DPRD and the supporting and inhibiting factors of the Supervisory Function. The data analysis technique uses a technique developed by McNabb (2002), namely Grouping the data according to key constructs, identifying bases for interpretation, developing generalizations from the data, Testing Alternative interpretations and Forming and/or refining generalizable theory from case study. The results of the study show that supervision is carried out by the Maybrat Regency DPRD on the Regional Government Budget, based on the duties and authorities that exist in the DPRD as stipulated in article 154 paragraph 1 (one) point (c) of Law Number 23 of 2014. The Media/Supervisory Tools of the Maybrat Regency DPRD on the APBD are: Commissions, Special Committees (Pansus) and Working Groups (Pokja). The time for the implementation of supervision carried out by the Council Members is carried out since the person concerned is inaugurated and can be carried out at any time. The method of supervision carried out by the legislature over the executive is through 2 (two) ways, namely: Indirect supervision and Direct supervision. The DPRD is in the stage of preventive supervision, lacking maximum performance Repressive supervision carried out by the DPRD is still not clearly visible in carrying out APBD supervision. Factors that support the DPRD's Supervision of the Maybrat Regency Budget include: Reform Atmosphere and Regional Conditions Along with the pace of the reform wheel. There are checks and balances between the DPRD and the Executive. Education Level of Maybrat Regency DPRD Members, out of 20 council members, 12 council members have passed strata 1 and 2. Factors that hinder the DPRD's Supervision of the Maybrat Regency Budget include: Experience and Understanding of Supervision Duties. Unprofessional Attitude and Lack of Supporting Facilities

Keywords: APBD, House of Representatives, Supervision

1. INTRODUCTION

The reform movement that brought down the New Order Government in May 1998 gave birth to changes in the aspirations of the people in economic, social, and political life. The movement generally creates a free space for the community to demand improvements in various areas of life. One of them is the demand for the central government to decentralize government authority to the regions more. Law (Law) No. 23, 2014 concerning Regional Government and Law No. 1 of 2022 concerning Financial Balance between the Central Government and Regional Governments are the result of these demands. These two laws are a new step to improve the administration of government, from centralistic practice to decentralism.

After the regional autonomy policy was implemented from January 1, 2001, the management ability and technical ability of the regions to manage the government in their regions independently should be better and better, so that the centralist nature in the administration of government can be further reduced. However, in reality, even though the

politics of decentralization and regional autonomy (otda) has actually been initiated and enforced since Indonesia's independence, until now the desire of various parties to maintain centralist practices is still quite strong.

Decentralization is a way that is able to reflect democratic values in a country, because part of the authority of the central government has been handed over to local governments, so that local governments can be active in responding to matters that are closely related to the lives of people in the regions. With decentralization, the source of power from the community can be accounted for, facilitate services to the community, and a legally and constitutionally regulated mechanism on the best way to serve the needs of the community (Dwiyanto, 2014)

Awareness of the importance of direct community involvement in an effort to increase the participation and supervisory function independently and transparently of the entire local government system needs to continue to be heard. In this case, the local press, political parties, interest groups and civil society organizations will all play an important role in the process of developing democratic local government. The function of the regional government is as a servant and facilitator of community activities, therefore various activities and policies in the otda era should be increasingly handed over or involve the community. It is time to create an agreement in the regions to step by step try to increase the role of the community and reduce the role of the government. One of the ways that should be taken is to establish certainty of laws and regulations that ensure the availability of public participation in the formulation/making process of a public policy, so that there is a legal obligation for the government and the House of Representatives to implement it. This effort must certainly be accompanied by a mechanism for managing conflict of aspirations in formulating a policy to minimize the negative impact of a policy.

In the 1945 Constitution article 20 A paragraph 1, it is stated that "The House of Representatives has a legislative function, a budget function, and a supervisory function", in addition to Law Number 27 of 2009 concerning the People's Consultative Assembly, the House of Representatives, the Regional Representative Council, and the Regional House of Representatives which is more popularly known as the Parliamentary Law, in Articles 292 and 343 paragraph 1 it is also stated that "the DPRD (Province, Regency/City) has the following functions: legislation, budget and supervision".

The supervisory function carried out by the Regional People's Representative Council (DPRD) is manifested in the form of supervision of the implementation of laws and regulations, Regent Regulations, Regent Decrees and Policies set by the Regional Government. In Article 1 number 4 of Law No. 23 of 2014, it is also stated that the Regional People's Representative

Council ("DPRD") is a regional people's representative institution that is positioned as an element of the local government. The district or city DPRD is a district or city regional people's representative institution that is positioned as an element of the district or city government. Members of the district or city DPRD are district or city officials.

The supervisory function of the DPRD is clearly regulated in Article 153 of Law No. 23 of 2014 which reads that the supervision carried out by the district or city DPRD includes, first, the implementation of district/city regional regulations and the regulations of the regent or mayor; second, the implementation of other laws and regulations related to the implementation of district/city local government; and third, the implementation of follow-up on the results of the audit of financial statements by the Financial Audit Agency.

The success of the supervisory function is shown, among other things, during the process of preparing the Regional Head Budget and LPJ. Although a number of cases still show non-transparency in the preparation of the APBD, there are a number of facts in several other regions that show the courage of DPRD members to carry out the supervisory function. They boldly exposed the possibility of practices that deviated from the budgeting process. Not only in the APBD, the form of the supervision process that is often tough is when the Regional Head LPJ is carried out. Often LPJ is used as an arena to bring down regional heads because they are considered incapable of carrying out the mandate given by the people. Unfortunately, the response to this supervisory function is often negative because what happens then is a process of bargaining for power in exchange for material to smooth the receipt of LKPJ. Despite such bad practices, at least oversight has forced the executive to do its job well

In that context, the district or city DPRD does not have authority over the supervision of vertical institutions within the district or city. The supervisory function is carried out on the implementation of regional regulations as well as regent regulations and the Regional Expenditure Budget ("APBD"). While the supervisory function of other vertical institutions that are not formed or implemented based on the Regency or City Daerah Regulation or the Regent or Mayor Regulation and are not financed by the APBD, the Regency or City DPRD does not have the authority of the supervisory function regulated in Article 153 of Law No. 23 of 2014.

The DPRD's supervision of the management of the APBD is very urgent because the APBD is one of the important factors in the implementation of the wheel of government of a region based on real, broad and responsible autonomy. The role of regional original revenue in regional finance is one of the important benchmarks in the implementation of regional autonomy in the sense that the greater a region obtains and collects Regional Original Revenue,

the greater the amount of regional finance that can be used to finance the implementation of regional autonomy

The problems faced in increasing revenue are still relatively the same. Although the current regional autonomy order is in accordance with Law No. 23 of 2014 concerning Regional Government and Law No. 33 of 2004 concerning Central and Regional Financial Balance. However, in the problem of increasing the APBD, the same problem is still found. The supervisory function of the district DPRD over the APBD is important because it ensures that the local government runs the wheels of government as planned. This supervision also ensures that irregularities and misappropriations can be corrected immediately.

Based on this, this study aims to more broadly describe and analyze 1) How is the function of APBD supervision carried out by the Maybrat Regency DPRD. 2) What are the supporting and inhibiting factors for the Supervisory Function of the DPRD Regional Budget in Maybrat Regency?

2. THEORETICAL STUDIES

The supervisory function is an important management function, namely to support the smooth implementation of the national development program, so it is hoped that with the effective implementation of supervision, the desired goals will be realized. The role of supervision in the implementation of development is to detect early the various irregularities that may occur. Starting from the above expression, the supervisory function as one of the roles of the country's administrative law deserves attention for the implementation of a clean government.

According to Relawati (2012), supervision is the last part of the management function. Supervision is an evaluation process by managers to find out whether the implementation of activities is consistent with the plan and whether organizational goals have been achieved. According to Sukarna (2011), supervision is an action to ensure that the implementation is in accordance with the plan. Supervision is the examination of whether something is happening in accordance with the plan, instructions issued and predetermined principles.

According to Tjutju Yuniarsih and Suwatno (2013), supervision is an evaluation process to measure the suitability and smoothness of the implementation of activities, as well as the achievement of results based on the plan that has been set. Meanwhile, according to Husaini Usman (2013) control is the process of monitoring, assessing, and reporting plans for the achievement of goals that have been set for corrective action for further improvement.

In line with broad autonomy, supervision of the implementation of regional finances holds an important meaning, because everything related to the administration of government will certainly be related to the budget. Regional finance referred to here is the implementation of the duties of the Regional Government and the DPRD financed from and on the burden of the APBD (Law No. 23 of 2014).

In terms of supervision of the acts of state administrative instruments, Estiningsih (2005) divides

a. Preventive Supervision

Preventive supervision is supervision aimed at preventing the occurrence of acts or attitudes of government actions that violate the law, both written and unwritten laws. Preventive supervision should be needed as a suggestion from the DPRD for the government to continue to run according to the procedure

b. Repressive supervision.

Repressive supervision is supervision that is carried out to crack down on government actions that have been carried out in violation of the law. This repressive supervision is basically an act of law enforcement.

In Law 23 of 2014, the Regional Government places the Regional Government and the DPRD as the organizers of the Government in the Region. Elements of local government are basically the same position of the Regional Government (executive) and the DPRD (legislative), what distinguishes them is their functions, duties and authorities as well as their rights and obligations. Therefore, the relationship that must be built between the Regional Government and the DPRD should be a partnership relationship in order to realize good local governance.

In Law Number 23 of 2014, the position of the DPRD is placed in a very strategic and decisive position in the implementation of regional autonomy in the implementation of local government. This position gives authority for the DPRD to take a stance, both in the form of actions in the field and in the form of institutional actions. This is not without reason, because the institutional position with an inherent function puts the DPRD also has the power to determine the direction of the regional budget management policy contained in the APBD.

The form of supervision carried out by the DPRD is political supervision, namely supervision carried out by the legislative institution (DPRD) on executive institutions (Regional Heads, Deputy Regional Heads of regional apparatus) which is more strategic policy and not technical or administrative supervision, because the DPRD is a political institution such

as the use of the allocated budget is misused for things that are detrimental to the people and the State

The supervision carried out by the DPRD is more aimed at ensuring the achievement of the targets that have been set in the APBD. The supervision carried out by the DPRD is not only carried out during the project or the distribution of APBD funds at each post, but has been carried out at the time of preparing the APBD with the Regional Government to the Government's financial accountability to the DPRD

The participation of the DPRD in compiling the APBD with the Governor, Regent, and Mayor is a form of supervision of the Regional Government in the implementation of regional finances. In addition, there is still a function of the DPRD that is self-sufficient, namely supervising the implementation of regional trains carried out by Regional Heads. To be able to realize its function properly, the quality and quality of DPRD members are very decisive. The preparation of the right regional elections to solve the problems of people's lives is highly dependent on the ability of DPRD members. Knowledge and skills are obtained through education and experience. Likewise, education and experience

In Law No. 23 of 2014, it clearly regulates the horizontal distribution of power. Political affairs are handed over to the DPRD, and administrative affairs are the authority of the Regional Government, meaning that the formulation of public policies and supervision are the duties and authority of the DPRD, while its implementation is the duty and obligation of the Regional Government. In order to ensure that the implementation of duties and authority runs in a balanced manner, the two agencies are given an equal position in a partnership pattern and the hierarchical relationship between superiors and subordinates is not known. Thus what is known is a coordinating relationship or cooperation, not a subordinate relationship.

In this horizontal relationship, each institution is on the path of duties and authorities that do not interfere with each other. The DPRD is on a political path, for example supervising, giving opinions and considerations as well as asking for accountability from Regional Heads. The DPRD is not allowed to enter technical areas such as checking receipts, opening the safe of project leaders. Such a task is the administrative task and function of functional supervisory apparatus such as the Regional Inspectorate, the Financial Supervisory Agency (BPK), and the Development Financial Audit Agency (BPKP) (Yudoyono, 2001).

The Regional Revenue and Expenditure Budget, hereinafter abbreviated as APBD, is an annual financial plan of local governments approved by the Regional People's Representative Council. The APBD is the embodiment of the local government's work plan in the form of a unit of money for a period of one year and is oriented towards public welfare (Bastian, 2006).

The APBD is an annual financial plan of the local government that is discussed and approved jointly by the local government and the DPRD is also determined based on regional regulations on the APBD, as well as all regional expenditures and bonds that burden the regions in the context of the implementation of decentralization are carried out according to the amount and targets set in the APBD. Because the APBD is the basis for regional financial management, the APBD is also the basis for regional financial control, audit and supervision activities (Yani, 2008).

3. RESEARCH METHODS

Research is qualitative to understand the phenomenon of what the research subject experiences (e.g., behavior, perception, action, etc.), holistically, and by way of description in the form of words and language, in a special context that is natural and by utilizing various natural methods. The informants in the study included authorized officials consisting of the Chairman of the Maybrat Regency DPRD and the Regent of Maybrat Regency. The data analysis technique in the study uses the technique developed by McNabb (2002), namely Grouping the data according to key constructs, identifying bases for interpretation, developing generalizations from the data, Testing Alternative interpretations and Forming and/or refining generalizable theory from case study.

4. RESULTS AND DISCUSSION

a. The function of overseeing the APBD carried out by the Maybrat Regency DPRD

Supervision is carried out by the DPRD over the Regional Government, based on the duties and authorities that exist in the DPRD as stipulated in article 154 paragraph 1 (one) point (c) of Law Number 23 of 2014 concerning Regional Government. In this article, it is said that the DPRD has the duty and authority to carry out supervision of the Regional Regulation and the district/city budget. The Media/Supervisory Tools of the Maybrat Regency DPRD on the APBD are: Commissions, Special Committees (Pansus) and Working Groups (Pokja). The standards or benchmarks that are used as guidelines by commissions, special committees, and working groups in supervising the APBD are: Regional regulations including Regional Regulations on the APBD, Presidential Decree (Keppres) and other applicable laws and regulations. Initial data used as material for monitoring includes quarterly reports while supporting data can come from community reports and mass media, both print and electronic media. Supervision can be carried out through work meetings, hearings or direct checks in the field.

Based on Number 23 of 2014, the Regency or City DPRD does not have authority over the supervision of vertical institutions within the scope of the district or city. The supervisory function is carried out on the implementation of regional regulations as well as regent regulations and the Regional Expenditure Budget ("APBD"). While the supervisory function of other vertical institutions that are not formed or implemented based on the Regency or City Daerah Regulation or the Regent or Mayor Regulation and are not financed by the APBD, the Regency or City DPRD does not have the authority of the supervisory function regulated in Article 153 of Law No. 23 of 2014.

In a democratic country, the existence of the House of Representatives and the Regional House of Representatives or legislative institutions is a must. Because the legislative institution is the people's representative in making laws or regional regulations that will be enforced for the people, then in its implementation there must be supervision, especially on regulations and budgets.

According to Mardiasmo (2002) there are three main aspects that support the success of regional autonomy, namely supervision, control, and inspection. APBD supervision refers to the level or activity carried out outside the executive, namely the community and the DPRD. To supervise government performance, control is a mechanism carried out by the executive to ensure the implementation of management systems and policies so that organizational goals can be achieved. Audit is an activity by a party that has independence and professional competence to check whether the results of local government performance are in accordance with existing standards or criteria.

The time for the implementation of supervision carried out by the Council Members is carried out since the person concerned is inaugurated and can be carried out at any time. Meanwhile, the Council institutionally carries out periodic/periodic supervision per quarter by forming working groups whose task is to check in the field the implementation of development financed by the APBD. Supervision is also carried out by the Council's fittings, such as commissions or special committees on policy plans that will be issued by the Regional Government, so supervision is not only carried out on the implementation of government tasks or development carried out by the Regional Government but has been carried out since the planning stage.

The method of supervision carried out by the legislature over the executive is through 2 (two) ways, namely: Indirect supervision and Direct supervision. Indirect supervision is carried out by analyzing documents submitted by the Maybrat Regency Regional Government or its staff to the DPRD such as for example the Draft Regional Regulations, Regional Revenue and

Expenditure Budget Stimulus, Quarterly Reports, Draft Changes to the APBD, and reports from the community. This indirect supervision is also carried out through meetings such as work meetings, coordination meetings, and hearing meetings. Direct supervision is carried out by conducting research on the object directly through field checks to assess whether an activity or work has been carried out according to the plan or with what is reported according to applicable provisions.

Considering that supervision is one of the duties, authorities and functions of the DPRD, the follow-up of the findings of supervision activities carried out by the Council through its fittings of the special committee, working group and factions against the Maybrat Regency Government depends on the method of supervision carried out and the object of supervision.

The results of this legislative supervision are used as a basis to assess the performance of the executive in organizing the government during the implementation of supervision and improving its performance in the upcoming WKATU. As reads Government Regulation Number 13 of 2019 concerning Procedures for Accountability of Regional Heads to the DPRD for the Implementation of Regional Government for one fiscal year which is the responsibility for the implementation of the APBD in the form of APBD calculations followed by performance assessments based on strategic plan benchmarks (renstra).

In the General Explanation of Government Regulation No. 13 of 2019, it is clearly stated that the accountability at the end of the budget year of the Regional Head to the DPRD is a progress report. Therefore, the year-end accountability of the Regional Head to the DPRD is not a vehicle to bring down the Regional Head but is a vehicle for assessing and improving the performance of the Regional Government Implementation in the future. The accountability of Regional Heads to the DPRD is not solely intended as an effort to find weaknesses in the implementation of Regional Government but also to improve the efficiency, effectiveness, productivity and accountability of the Regional Government Administration as well as the supervisory function of the DPRD over the running of the government.

Success in realizing a clean government requires active and positive participation from all members of society. In this connection, social control is very important in an effort to supervise the implementation of the budget so that it is completely in accordance with the regional regulations that have been set. For this reason, in the implementation of the regional budget, a harmonious relationship must be created between the local government (executive) and the community represented by the DPRD (legislative) as complementary partners.

With the supervisory function given to the DPRD in terms of the budget in particular, the Regency DPRD can provide corrections and suggestions so that there are no budget

irregularities carried out by the local government, so that the government can be controlled properly, in order to build the Regency into a Regency that is Mutual Cooperation.

The functions, duties, authorities and rights of the DPRD are expected to be able to play their role optimally in carrying out the control function over the management of the APBD and PAD in the tax sector of Maybrat Regency. In order to realize the goal of an efficient, clean, authoritative local government and free from various practices that indicate corruption, collusion and nepotism (KKN) is achieved.

The implementation of the DPRD Function in supervising the APBD demands the role of the Maybrat Regency DPRD as the front line in voicing the aspirations of the people of Maybrat Regency who have tried to carry out their duties and functions as best as possible. Starting from accommodating some of the aspirations of the people of Maybrat Regency by actively participating in the legislation process, budget meetings and supervising the running of the government.

The DPRD in the preventive supervision stage lacks maximum performance, in the preventive supervision carried out by the DPRD only ratifies the budget that has been prepared by each SKPD in the next 1 (one) year in line with the existing ceilings. Here, preventive supervision is carried out by BANGGAR (Budget Agency) which has the authority to prepare the government budget. The DPRD has partnerships in their respective commissions. The function of the DPRD is only to supervise the SKPD in its Partnership. It will cause very ineffective supervision because the DPRD only supervises the budget in its partnership. If there is an SKPD that budgets outside the existing ceilings, then other commissions may not or have the right to interfere in budgeting the needs of the SKPD.

It is during this period that preventive actions by the DPRD begin. The DPRD can collaborate with the community by capturing the aspirations of the community. Community participation is the key to success in the implementation of regional autonomy because participation is related to aspects of supervision and aspirations. Realizing the importance of community aspirations, strategic steps are needed so that community participation can run conductively. One of the "efforts that can be made is to optimize the role of local non-governmental institutions such as Non-Governmental Organizations (NGOs), mass media, community organizations and political parties.

The repressive supervision carried out by the DPRD is still not clearly visible in supervising the APBD. Because the DPRD does not have and determines clear regulations with the procedures of the APBD supervision system, the DPRD in supervising the APBD only complies with the rules of Government Regulation Number 12 of 2019 concerning Regional

Financial Management. The DPRD, in the opinion of the researcher, does not have a clear position, duties, authority and responsibility in carrying out supervision.

The proof is that there are still many problems in the government, from the creation of drainage, the manufacture of street lights and the procurement of goods and services have been hampered and until now the problem of budget irregularities has not been resolved. There is no responsibility for the supervision of the DPRD, causing the supervision to be very ineffective and does not have sanctions that can force officials who commit budget misappropriation.

b. Supporting and inhibiting factors for the Supervisory Function of the DPRD Regional Budget in Maybrat Regency

Factors that support the DPRD's Supervision of the Maybrat Regency Budget include:

1) Atmosphere of Reform and Regional Conditions

Along with the pace of reform, the wheels of reform make DPRD members to always be "pick up the ball". They will take advantage of every opportunity to show the public that they are indeed worthy of sitting in the esteemed Regional People's Representative Council. The reform flow is also supported by rules that support the DPRD to get more authority compared to the authority that Council members had before the reform. The DPRD in this reform period can carry out its duties well, especially in the field of supervision of the implementation of local government, because the role of the DPRD is so large that it is regulated in the applicable laws and regulations. As stated in Law Number 23 of 2014. With better supervision than in the past. In addition, it is also supported by conducive regional conditions and the role of local media communities who actively participate with the community in carrying out social control over the running of government, development and community services, including in terms of channeling aspirations for the interests of the general public.

2) There are checks *and balances* between the DPRD and the Executive

The current DPRD has been equipped with a number of authorities and rights which, of course, if carried out properly, will result in the institution being able to play a very strong order in creating checks and balances with the executive. So that everything comes back to the Council itself to be able or not to play the role expected by the community. At the research location, it turned out that the relationship between the DPRD and the Executive was running with checks and balances. This is evident from the accountability that the Executive has conveyed to the DPRD has never been rejected, but it has never been accepted in its entirety but has been accepted with many notes from the factions. This

indicates that the relationship between the Legislative and Executive in the research area so far has been really an equal partner.

3) Education Level of DPRD Members

The education level of Maybrat Regency DPRD members, out of 20 council members, 12 council members have passed strata 1 and 2, and efforts to improve members' knowledge are also continued by the DPRD such as providing opportunities to participate in higher formal education and participating in seminar activities. With this high average level of education, it is hoped that the members of the Council can support the implementation of the DPRD's supervisory duties over the Executive.

Factors that hinder the DPRD's supervision of the Maybrat Regency APBD include:

1) Experience and Understanding of Supervisory Duties

Of the 20 members of the Maybrat Regency DPRD, there are new faces who do not have experience and understanding of the duties of the council, especially about the importance of council supervision including its implementation techniques that can affect the success of development, the implementation of government duties and community services in Maybrat Regency. With the scarcity of experience and understanding of the duties and authorities that they have, especially in terms of the implementation of supervision, it requires most of the council members to learn more and this requires a relatively long process and time. Because it is not supported by adequate experience and understanding of the importance of council supervision, various activities carried out by the DPRD, including in terms of the implementation of supervision of the Executive, seem to be not running optimally.

2) Less Professional Attitude

Some council members in carrying out their duties and functions do not prioritize professionalism due to conflicts of interest so they tend to be pragmatic in carrying out supervisory duties and functions as well as in the decision-making process that will be the decision of the DPRD on plans or policies that will be carried out by the Executive. The conflict of interest can be seen in the attitude of council members who prioritize their personal interests, groups or parties over the interests of the general public, thus affecting their performance in carrying out their supervisory functions as they should.

3) Lack of Supporting Facilities

In carrying out the supervision of the DPRD, it is inseparable from the role of supporting facilities. Due to the limitations of facilities, especially official vehicles in each commission

that oversees many fields, the space for supervision carried out by the DPRD commissions in the fields under their control is less monitored, these facilities include computers, TVs, sound systems equipped with recording equipment. However, what feels very inhibiting in the mobility of the implementation of the supervisory function is where each commission in the Maybrat Regency DPRD only has 1 official vehicle which practically has a very tight schedule. This inadequate facility causes council members to be less able to carry out supervisory functions more quickly according to their needs.

5. CONCLUSION

Supervision is carried out by the Maybrat Regency DPRD on the Regional Government Budget, based on the duties and authorities that exist in the DPRD as stipulated in article 154 paragraph 1 (one) point (c) of Law Number 23 of 2014 concerning Regional Government. In this article, it is said that the DPRD has the duty and authority to carry out supervision of the Regional Regulation and the district/city budget. The Media/Supervisory Tools of the Maybrat Regency DPRD on the APBD are: Commissions, Special Committees (Pansus) and Working Groups (Pokja). The time for the implementation of supervision carried out by the Council Members is carried out since the person concerned is inaugurated and can be carried out at any time. The method of supervision carried out by the legislature over the executive is through 2 (two) ways, namely: Indirect supervision and Direct supervision. Indirect supervision is carried out by analyzing documents submitted by the Maybrat Regency Regional Government or its staff to the DPRD such as for example the Draft Regional Regulations, Regional Revenue and Expenditure Budget Stimulus, Quarterly Reports, Draft Changes to the APBD, and reports from the community. This indirect supervision is also carried out through meetings such as work meetings, coordination meetings, and hearing meetings. Direct supervision is carried out by conducting research on the object directly through field checks to assess whether an activity or work has been carried out according to the plan or with what is reported according to applicable regulations. The results of this legislative supervision are used as a basis to assess the performance of the executive in organizing the government during the implementation of supervision and improving its performance in the upcoming WKATU. The DPRD in the preventive supervision stage lacks maximum performance, in the preventive supervision carried out by the DPRD only ratifies the budget that has been prepared by each SKPD in the next 1 (one) year in line with the existing ceilings. The repressive supervision carried out by the DPRD is still not clearly visible in supervising the APBD. Because the DPRD does not have and determines clear regulations with the procedures of the APBD supervision system,

the DPRD in supervising the APBD only complies with the rules of Government Regulation Number 12 of 2019 concerning Regional Financial Management. The DPRD, in the opinion of the researcher, does not have a clear position, duties, authority and responsibility in carrying out supervision.

Factors that support the DPRD's Supervision of the Maybrat Regency Budget include: Reform Atmosphere and Regional Conditions Along with the pace of the reform wheel. There are checks and balances between the DPRD and the Executive. Education Level of Maybrat Regency DPRD Members, out of 20 council members, 12 council members have passed strata 1 and 2. Factors that hinder the DPRD's Supervision of the Maybrat Regency APBD include: Experience and Understanding of Supervisory Duties. Unprofessional Attitude and Lack of Supporting Facilities.

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