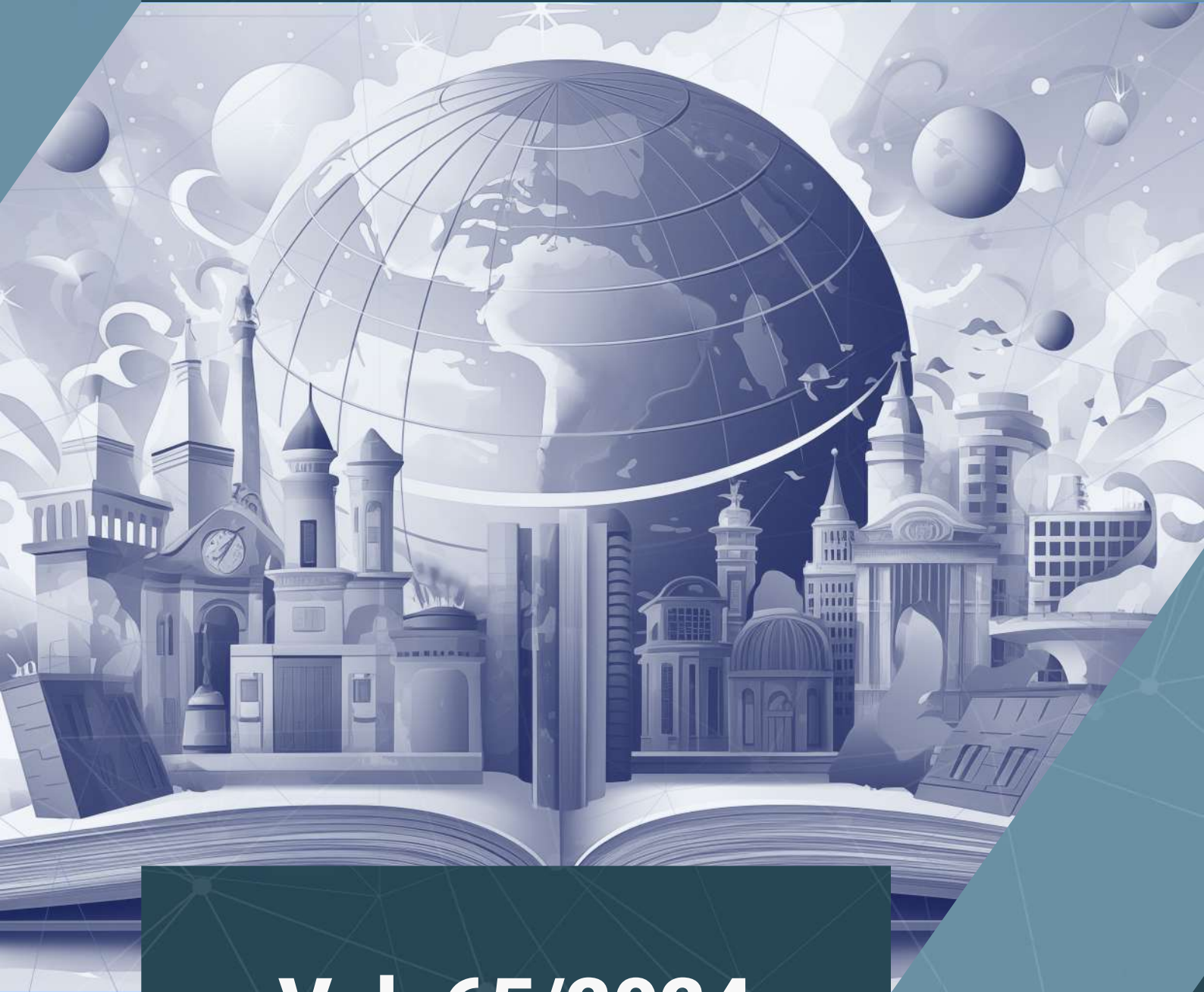




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Supervision of the Regional Inspectorate of North Sulawesi Province on the Implementation of City District Government Affairs

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ABSTRACT

This study aims to analyze and describe the implementation of the Regional Government Affairs Supervision Program. The research method used is descriptive qualitative method. The results showed that supervision of the implementation of local government affairs in the Annual Supervision Work Program (PKPT) has not been running well until now. This can be explained through the following three indicators: 1. The Role of Government Internal Supervisory Apparatus (APIP) In the context of supervision carried out by the Inspectorate of North Sulawesi Province on the implementation of City Government affairs, the role of APIP has not been fully realized in the form of examination. In other words, the supervisory function has not been carried out in accordance with the applicable standard operating procedures (SOP), so that the supervisory process is not running well. 2. The Implementation of the Supervision Program, the implementation of the Supervision Program has not been running effectively until now, one of which is due to the COVID-19 pandemic. This pandemic has resulted in a refocusing of budgets and face-to-face meetings, so that inspection priorities are more focused on the scope of the provincial government and have not reached the government at the district / city level. 3. Program Effectiveness: The implementation of the Annual Supervision Work Program (PKPT) has not been fully effective. Most of the programs in the PKPT have not been implemented and realized properly. There are still various inhibiting factors that result in the non-optimality of the implementation of this program, one of which is the limitations in supervising the implementation of government affairs at the district/city level.

Keyword : *Supervision, Program, North Sulawesi Inspectorate*

1. INTRODUCTION

Supervision is essentially a function inherent in a leader or top management in every organization, in line with other basic management functions, namely planning, organizing and directing. Supervision is closely related to planning, which means that there must be an object to be supervised, so supervision will only run if there is a program / activity plan to be supervised.

The purpose of supervision in simple matters is to understand and find what is wrong for future improvements. While the purpose of supervision is to improve the utilization of the state apparatus in carrying out the general tasks of government and development towards the realization of a good and clean government. [1]

To support the achievement of the principles of good governance and clean government, as well as to ensure effective, efficient, transparent, and free from corruption, collusion, and nepotism (KKN) practices, adequate supervision is required. This supervision must be primarily carried out internally by the Government Internal Supervisory Apparatus (APIP) [2][3]. The Regional Inspectorate of North Sulawesi Province is a regional government supervisory element led by an Inspector who in carrying out his duties is responsible to the Governor through the Regional Secretary. The Regional Inspectorate of North Sulawesi Province has the task of assisting the Governor in carrying out guidance and supervision in the implementation of government affairs and co-administration of regional apparatus.

PKPT is an annual supervision plan that is systematically prepared by each supervisory work unit based on supervisory policy. One of the guidelines for the preparation of PKPT is contained in the Regulation of the Minister of Home Affairs Number 23 of 2007. In this regulation, it is stated that the scope of the PKPT preparation consists of: examination targets, SKPD (Regional Work Unit) examined, scope of examination, schedule for conducting the examination, number of personnel, examination budget, and examination report issued. Article 8 paragraph 1 states that "Government Supervisory Officers carry out supervision over the implementation of regional government based on PKPT". [4]

The Regional Inspectorate of North Sulawesi Province is one of the institutions that has the authority to carry out the supervisory function. In carrying out supervisory activities, the Regional Inspectorate of North Sulawesi Province has also prepared an Annual Supervisory Work Program (PKPT) based on the Decree of the Governor of North Sulawesi Number 411 of 2021 concerning the Annual Supervisory Work Program of the Regional Inspectorate of North Sulawesi Province.

In the PKPT of the Regional Inspectorate of North Sulawesi Province, there are 8 (eight) programs with sub-programs, namely 1) Government internal control system (SPIP) implementation program, namely SPIP socialization, APIP diagnostic assessment, SPIP implementation assistance, monitoring and evaluation of SPIP implementation. 2) Financial accountability supervision improvement program, namely review of Provincial SKPD financial reports, review of Provincial Government financial reports, review of Provincial SKPD work plans and budgets, examination of Provincial SKPD financial management, probity audit of Provincial SKPD, review of budget absorption and procurement of goods / services, examination of BOS funds, examination of grants / social assistance, examination of SMA / SMK financial management, performance audits, examinations with specific objectives. 3) The program to improve supervision of government performance accountability, namely evaluation of the implementation of SAKIP of the Provincial SKPD, review of provincial government performance reports, evaluation of the implementation of SAKIP of district / city governments. 4) The program to improve supervision of government administration, namely evaluation of the performance of regional government administration, review of provincial government administration reports, supervision of the implementation of provincial SKPD government affairs, supervision of district / city government affairs, review of provincial SKPD work plans, review of RKPD, review of KUA / PPAS, examination of village funds / monitoring and evaluation of village funds. 5) Comprehensive supervisory planning program, namely

the preparation of supervisory planning, coordination of supervisory planning, controlling the implementation of supervision. 6) Program to accelerate the completion of follow-up on supervision results (TLHP), namely monitoring the completion of follow-up on supervision results, evaluation of supervision results, coordination of supervision results, handling treasury claims and compensation claims. 7) Program to improve the capability of internal supervisory apparatus (APIP), namely socialization of supervisory regulations, preparation of supervisory guidelines and standards, increasing the competence of examiners and supervisory apparatus, monitoring and evaluating independent improvement of APIP capability. 8) Corruption prevention and eradication programs, namely regional actions to prevent and eradicate corruption, anti-corruption socialization, handling of wealth reports of state administrators and ASN, evaluation of self-assessment of the implementation of bureaucratic reforms, development of corruption-free area integrity zones, handling of complaint cases within the local government, sweeping clean illegal levies (SaBer Pungli) [5].

From the results of direct observations during the internship and the results of the research, there were several programs that had not been realized, but the researchers only took 1 program as the focus. Of the 8 Annual Supervision Work Programs (PKPT) it was found that there was one program in PKPT that had not been implemented, namely Supervision of the Implementation of Regency / City government affairs.

The Regional Inspectorate of North Sulawesi Province in the realization of the implementation of the existing PKPT there is a discrepancy between the supervision work plan and the realization of its implementation. This can be seen from the non-implementation of the Supervision Program for the Implementation of Government Affairs in the Regency / City, namely the examination of the policies and processes of the running of the government / SKPD that are examined in accordance with applicable laws and regulations, in accordance with the RPJMD, Renstra, and Renja. This study also aims to evaluate the extent to which the implementation of supervision of the administration of government affairs at the district/city level is in accordance with the vision and mission of each regional head. This supervision covers 15 districts/cities and is carried out by auditors coordinated by the Assistant Inspector (Urban for regions I to V), in accordance with the letter of assignment.

But in reality it has not been implemented because the government is more focused on handling Corona Virus Disease 2019 (Covid-19) so that there is a budget refocusing where all budgets are focused on handling covid-19 so that the inspectorate prioritizes the implementation of supervision within the provincial

government not yet up to the district / city. So this research will focus more on the Regency / City Government Affairs Supervision program and the reasons why this program has not been implemented.

2. RESEARCH METHOD

The research approach applied in this study is descriptive qualitative, with the aim of clearly describing the problem under study. According to Moleong, qualitative research is a research procedure that produces descriptive data in the form of written or spoken words from individuals and observed behavior. This approach allows researchers to gain an in-depth understanding of the phenomenon under study through detailed data collection [6]. This research focuses on inspectorate's supervision of the implementation of city district government affairs and this study has 3 sub-focuses, namely: The role of APIP, Implementation of the Supervision Program, and Program Effectiveness. The data sources in this research consist of two types, namely: primary data, which is obtained directly from the field, and secondary data, which includes library sources and related research.

The data collection techniques in this study used several methods, namely: a. Observation, which is directly observing phenomena or ongoing activities to collect relevant data. b. Interviews, namely direct interaction with informants to obtain in-depth and detailed information on research topics. c. Documentation, which is data collection from various written sources, such as archives, reports, books, and audio or video recordings relevant to the research topic.

4 steps of the data analysis process in this study, namely: a) Data collection, with researchers making direct observations in the field, and conducting in-depth interviews, and documentation. b) Data reduction, This process involves classifying relevant data to facilitate analysis. c) Data presentation, This stage involves presenting information in a form that allows conclusions to be drawn by looking at the overall picture. d) Verification, namely drawing conclusions is carried out continuously throughout the research process until finally the initial conclusions put forward are still temporary and can change if strong evidence is found that supports the data collection stage.

Data validity in qualitative research can be tested through the following four criteria: Credibility Test, aims to ensure that the data obtained really describes the phenomenon under study. Transferability testing, refers to the extent to which research findings can be applied or transferred to other different contexts. This relates to the ability to transfer research results to other similar situations or settings. Dependability testing, which

focuses on the consistency and stability of the data and the research process. It tests the extent to which the research results can be maintained if the same research is conducted again under similar conditions. Confirmability testing, which is related to the extent to which the research results can be accounted for and free from researcher bias. [7]

In this study, researchers used data triangulation and theoretical triangulation. The data triangulation technique is carried out by comparing data that has been obtained through interviews between one research object and another. Meanwhile, theoretical triangulation is carried out by using various related theories to obtain clear data.

3. RESULT AND DISCUSSION

The implementation of a plan or program without being accompanied by a good and continuous supervision system will result in delays or even failure in achieving the goals and objectives that have been set. Effective supervision is essential to ensure that every step and process in the implementation of a plan or program goes according to plan, as well as to identify and address problems or deviations that may arise. Without adequate supervision, it is likely that deviations or obstacles will occur that prevent the achievement of the desired results. Therefore, a structured and sustainable supervision system is key to the successful implementation of a plan or program. [8] The supervisory function is very important in achieving an organizational goal. The organizational system will be lame if the supervisory function in the organization does not run properly. Likewise, what happened in the environment of the regional government of the province of North Sulawesi. One of the agencies that has the authority to carry out the supervisory function of regional government administration is the Office of the Inspectorate of the province of North Sulawesi where the function and role of the Inspectorate office is to inspect, test and assess the performance of regional apparatus.

In this study, the main objective is to evaluate the supervision carried out by the Regional Inspectorate of North Sulawesi Province on one of the Annual Supervision Work Programs (PKPT), namely Supervision of the Implementation of Government Affairs at the Regency / City level. This study also aims to identify the causes of why one of these work programs has not been fully implemented. To assess the implementation of this program, researchers used four indicators as a reference.

3.1 The Role of Government Internal Supervisory Apparatus (APIP)

The Inspectorate as an internal supervisor of local government, is one of the elements in government

management that is important in realizing good governance. The definition of APIP according to the Indonesian Government Internal Audit Standard is a government agency tasked with carrying out internal supervision within the central and / or regional governments. [9].

The role of an effective Government Internal Supervisory Apparatus (APIP) as stated in Government Regulation Number 60 of 2008 is as an internal auditor who carries out assurance activities, anti-corruption activities, and consulting activities. The provincial inspectorate as APIP plays a role in supervising and assisting local governments in better asset management. The Inspectorate must be able to build a control system that can prevent, detect and ward off corruption, through the implementation of supervision for the management and security of regional assets.

The implementation of the supervision program at the Inspectorate of North Sulawesi Province shows that the performance of the Government Internal Supervisory Apparatus (APIP) in carrying out supervisory duties has not yet reached the expected standard. According to Government Regulation Number 60 of 2008 concerning the Government Internal Control System, article 11, the effective role of APIP must meet the following criteria: a) Provide adequate assurance regarding obedience, efficiency, and effectiveness in achieving the objectives and functions of government agencies; b) Provide early warning and improve the effectiveness of risk management in the duties and functions of government agencies; and c) Maintain and improve the quality of governance in the implementation of the duties and functions of government agencies. Effectiveness itself is a measure of the extent to which an organization has succeeded in achieving its goals. [10]

According to the results of research on the performance of Government Internal Supervisory Apparatus (APIP) in supervision carried out by the Inspectorate of North Sulawesi Province on the implementation of government affairs at the district and city levels, it was found that the quality of APIP performance was still inadequate. This is due to several factors, including the limited number of human resources (HR) available. The existence of supervisory officers who have met the standards has not been a top priority, so the supervision process often seems only as a formality and functions more as a routine activity. In addition, the facilities and infrastructure needed to support the implementation of supervision are still inadequate. Therefore, efforts are still needed to ensure that the supervisory system runs effectively at all levels of government.

Translated with DeepL.com (free version) According to Edward III, Resources, although the policy content has been communicated clearly and consistently, if the

implementor lacks the resources to carry out, the implementation will not be effective. These resources can take the form of human resources, such as implementor competence and financial resources [11]. In essence, quality human resources are needed, especially in carrying out duties as a Government Internal Supervisory Apparatus (APIP) which is required to master many rules related to supervision. [12]

The role of an effective Government Internal Audit Agency (APIP) is expected to ensure that the implementation of local government affairs takes place in an orderly, efficient manner, and in accordance with applicable legal provisions. APIP also functions to support the realization of a transparent, clean, and respectable government, and to prevent irregularities, abuse of power, and practices of corruption, collusion, and nepotism (KKN). Thus, APIP can contribute to the implementation of the principles of good governance and clean government, and support the achievement of regional autonomy goals, namely improving the overall welfare of the community.

3.2 Program Implementation

Programs are stages in completing a series of activities that contain steps that will be taken to achieve goals and are the first element that must exist for the achievement of implementation activities. The program will support implementation, because the program contains various aspects, including:

- a. The existence of goals to be achieved.
- b. The policies taken in achieving these goals.
- c. There are rules that must be adhered to and procedures that must be followed.
- d. There is an estimate of the budget required.
- e. There is a strategy for implementation (Manila, 2006: 43).

In conclusion, programs are concrete representations of government policies that contain various instructions to deal with existing problems. The existence of programs is very important in policy implementation, because programs provide the necessary structure to ensure that policy implementation runs regularly and achieves predetermined goals. The program serves as a tool to direct and manage the actions needed so that policies can be implemented effectively and in accordance with the desired targets.

Meanwhile, Based on the results of the research, it was found that the supervision carried out by the Inspectorate of North Sulawesi Province on the implementation of government affairs at the district and city levels has not been running well until now. This is due to several inhibiting factors in the implementation of supervision. First, the COVID-19 pandemic has

hampered the implementation of supervision due to the absence of face-to-face meetings needed to carry out supervisory tasks effectively. Secondly, there are budget limitations that cause a deficit in supervisory funding, so that inspection priorities are more focused on the scope of the provincial government and have not reached the government at the district / city level. This budget limitation is a significant technical obstacle that is difficult to overcome, especially since the budget must be divided fairly according to the needs of various government agencies. In addition, limited supervisory facilities and infrastructure are also a problem similar to budget constraints. To fulfill the need for adequate facilities and infrastructure for supervision, regions or supervisory agencies need to have sufficient budgets.

3.3 Program Effectiveness

Keban (2004: 35) states: Whether the program is effective or not, the standards of assessment that can be used are organization, interpretation, application.

1. Organization

Program implementation must be supported by a clear organizational structure, qualified human resources as implementing personnel, and adequate equipment and work tools. In addition, there needs to be clear legal support. Based on the results of the research, human resources at the Regional Inspectorate of North Sulawesi Province already have good quality as supervisory implementing personnel. However, the limited quantity of apparatus resources of the Inspectorate of North Sulawesi Province has caused the inspection to be ineffective. Resources in an agency are very important, and quality and professional human resources are the main key to achieving success. [13].

2. Interpretation

In order for the program to be implemented in accordance with applicable regulations or provisions, it is necessary to evaluate whether its implementation is in accordance with the implementing instructions and technical instructions issued by the competent authority. The Inspectorate of North Sulawesi Province in implementing the supervisory work program has followed the implementation instructions contained in the Decree of the Governor of North Sulawesi Number 411 of 2021 concerning the Annual Supervisory Work Program of the Regional Inspectorate of North Sulawesi Province.

3. Implementation

Regulations or policies in the form of implementing and technical guidelines have been carried out in accordance with the provisions. To ensure this, there must be clear work procedures, structured work programs, and disciplined activity schedules. However, if assessed based on Keban's (2004) opinion regarding effective supervision, supervision by the Regional

Inspectorate of North Sulawesi Province has not fully met the standards for assessing effective programs, so its implementation cannot be fully realized.

4. CONCLUSION

Supervision carried out by the Inspectorate of North Sulawesi Province on the Implementation of Government Affairs in the Regency / City area still has not reached the optimal level. Based on data obtained by researchers, some of the main findings indicate that although the Government Internal Supervisory Apparatus (APIP) has carried out supervision quite effectively, there are still several aspects that have not been implemented properly. One of the main causes is the limited quantity of apparatus resources in the Inspectorate of North Sulawesi Province, which has an impact on the effectiveness of the inspection. In addition, the implementation of supervision programs by the Inspectorate for the implementation of government affairs at the Regency / City level has not been running well until now. The COVID-19 pandemic is one of the main inhibiting factors, because it results in limitations in the implementation of face-to-face examinations. The pandemic has also caused a budget deficit, so that inspection priorities have been shifted to the scope of the Provincial government and have not yet reached the government in the Regency / City area.

The Annual Supervision Work Program (PKPT) is also not fully effective. There are still several programs that have not been implemented and realized. Several inhibiting factors have caused this program to not be able to run according to plan, one of which is the supervision of the implementation of government affairs in the Regency / City which has not been maximized. Overall, despite the efforts and initiatives of the North Sulawesi Provincial Inspectorate to conduct supervision, various obstacles and limitations still prevent optimal supervision from being achieved. This indicates the need to increase capacity and resources, as well as adjust supervisory strategies in order to face the existing challenges and increase the effectiveness of supervision at all levels of government.

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