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## **Implementation of Duties and Functions of the Minahasa Regency Regional Inspectorate**

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**Abstract.** The aims of this research are to; 1) describe and analyze the implementation of the Inspectorate's duties and functions in the implementation of internal control over performance and finances through audits, reviews, evaluations, monitoring/monitoring and other supervisory activities; 2) analyze and explain the determinant factors that determine the implementation of the functions and functions of the Inspectorate in the implementation of internal control over performance and finance through audits, reviews, evaluations, monitoring/monitoring and other supervisory activities. This study uses a qualitative research approach with qualitative descriptive methods. The findings found in this study are: The implementation of the Inspectorate function of Minahasa Regency in terms of the implementation of the supervisory function has not been optimal even though regulations related to policies have been made. This research takes place at the Regional Inspectorate of Minahasa Regency, the target is the Functional Officer of the Supervisory Administration of Government Affairs in the region (PPUPD)

**Keywords.** Implementation, Minahasa Regency Inspectorate, Duties, Functions

### **A. Introduction**

Regional Inspectorate is an institution or government agency established at the Regency/City level, as one of the Regional Apparatuses assigned the task and function to assist Regional Heads in running the government in their regions. The establishment of the Regional Inspectorate as a Regional Apparatus is based on a basic consideration that there are tasks and functions to be carried out by the Regional Government that require an institution or institution in a sub-organization as a unit with the Regional Government organization or known as a regional apparatus so that the tasks and functions can be carried out. implemented effectively and efficiently. In other words, the formation of sub-organizations or regional apparatus in a Regency/City area is not based on the wishes of the Regency/City itself, but is based on a thorough study of the needs of the Regency/City area according to its characteristics. This anticipates and prevents the organizational structure of the Regency/City regional government from occurring with a large structure but small functional tasks.

Based on the considerations as mentioned above and preventing a large or "fat" government structure from being commensurate with the functions to be carried out, the Government issues a policy to provide guidelines or standards to the Regency/City Government to determine the organizational structure of the Regency/City Regional Government in each Regency/City area, namely Government Regulation of the Republic of Indonesia Number 18 of 2016 concerning Regional Apparatus. In PP No. 18/2016, article 1 states that the Regional Apparatus is an auxiliary element of the Regional Head and the Regional People's Representative Council in the administration of Government Affairs which are the authority of the Region. Regency/City Regional Apparatus is a supporting element of the Regent/Mayor and Regency/Municipal Regional People's Representative Council in the administration of Government Affairs which are under the authority of the Regency/Municipal Region [1].

Following up on PP Number 18 of 2016, the Minahasa Regency Government formed and compiled Minahasa Regional Apparatus by issuing Minahasa Regency Regional Regulation Number 4 of 2016 concerning the Formation and Composition of Minahasa Regency Regional Apparatus, where in article 2 states that the determination of the size and composition of regional organizational apparatus, the principles of: (a) government affairs are under the authority of the region, (b) the intensity of regional affairs and potential; (c) efficiency, (d) effectiveness, (e) division of tasks, (f) span of control, (g) clear work procedures, and (h) flexibility. On the basis of the considerations mentioned above, in article 3, the Minahasa Regency Regional Apparatus is formed with the composition of which is the Regional Inspectorate, where the Minahasa Regional Inspectorate is a Type A Inspectorate in addition to the Regional Office as many as 24 units and the Regional Agency as many as 4 units [1].

Furthermore, it is explained in Perda Number 4 of 2016 that those specifically carrying out the function of fostering and supervising the administration of regional government are accommodated in the Inspectorate. In other words, the Minahasa Regency Regional Inspectorate as a sub-organization or organizational element in the organizational structure of the Minahasa Regency Government helps the Regional Head to carry out the functions of coaching and monitoring [2].

The Minahasa Regent Regulation Number 39 of 2016 concerning the Position, Organizational Structure, Duties and Functions as well as the Work Procedure of the Minahasa Regional Inspectorate, states that the Minahasa Regency Inspectorate is a supervisory element for the implementation of Regional Government led by an Inspector and responsible to the Regent through the Regency Regional Secretary, with the main task namely assisting the Regent, fostering and supervising government affairs which are the authority of the region and the task of assistance. Description of the Duties and Functions of each position in the Inspectorate by assigning four positions with their respective duties, namely: (1) Structural Positions, consisting of (a) Regional Inspectors; (b) Secretary; (c) Regional Inspector I, II, III, IV; (d) Head of Planning Sub-Section, Head of Evaluation and Reporting Sub-Section, and Head of General Administration; 2) Functional Position Group. Functional Position Groups are divided into (a) Supervisory Administration of Government Affairs in the Regions (PPUPD) consisting of (1) Middle Government Supervision, (2) Junior Government Supervision, (3) First Government Supervision; (3) Position of Auditor; and (4) General Functional Groups that carry out certain tasks [3].

The task of the Regional Inspector is to carry out supervision and guidance on government affairs which are the authority of the region and the task of assistance by the Regional Apparatus. The Secretary's job is to prepare materials for supervision coordination and provide functional administrative services to elements within the Minahasa Regency Inspectorate. The task of the Head of the Sub-Section is to assist the Secretary. Functional Positions have the task

of carrying out some of the Inspectorate's duties according to their expertise and needs, where the tasks of the Functional Position Group for Supervision of Regional Government Affairs Organizers (PPUPD) are: a) carry out supervision and evaluation of the technical implementation of government affairs outside of financial control, which includes supervision over the implementation government affairs, supervision over the implementation of Regional Regulations and Regent's Regulations; b) supervision over the implementation of deconcentration and assistance tasks as well as supervision for certain purposes; c) request information that must be provided by every person, government agency, business entity and private entity as long as it does not conflict with the laws and regulations; d) carry out their duties and authorities in accordance with the applicable supervisory standards and code of ethics; e) carry out their duties coordinated by the Regional Assistant Inspector and responsible to the Inspector; f) carry out other tasks ordered by the leadership in accordance with their duties and functions.

So in general it can be concluded that the duties and functions of the Inspectorate are to carry out supervision of the implementation of regional government. According to Government Regulation Number 12 of 2017 article 1 paragraph 2, Regional Government Supervision is an effort, action and activity aimed at ensuring that the implementation of Regional Government runs efficiently and effectively in accordance with statutory regulations. The Regional Inspectorate which is the Government Internal Supervisory Apparatus (APIP) was given a mandate by PP 12 of 2017 to carry out Supervision of the Implementation of Regional Government at the activity stage, namely (a) preparation of regional planning and budgeting documents; (b) implementation of Regional Government Administration Development; (c) implementation of national strategic programs in the regions; (d) the end of the regional head's term of office to evaluate the achievements of the regional medium-term development plan; and (e) supervision for certain purposes in accordance with statutory provisions. In relation to the implementation of supervision on the implementation of Regional Government, the Regional Inspectorate shall carry out the following functions: 1) formulation of technical policies in the field of supervision and supervision facilities; 2) implementation of internal control over performance and finance through audits, reviews, evaluations, monitoring/monitoring and other supervisory activities; 3) implementation of supervision for certain purposes on the assignment of the Regent; 4) preparation and submission of supervision results reports; 5) the administration of the Inspectorate; 6) implementation of other functions assigned by the Regent related to its duties and functions [4].

Based on its duties and functions, it can be seen how strategic the position of the Inspectorate as an Internal Government Supervisory Apparatus (APIP) in the overall management of local government is to create clean, transparent, accountable governance as a form of good governance and clean government. (clean government) which is also the goal of reform. This can only be achieved, if the Inspectorate as APIP in the region is able to carry out or implement its duties and functions effectively and efficiently in accordance with scientific principles and applicable laws and regulations [5].

However, based on the findings, there are problems in carrying out the duties of the Regional Inspectorate as APIP which carries out internal control tasks in the form of audits, reviews, evaluations, monitoring and other supervisory activities. In carrying out the duties of the supervisory function, it was found that there were repeated findings on the regional apparatus which were the objects of inspection. The recurring findings include Liability for Additional Inventory Money that is not on time, has exceeded 1 (one) month. Meanwhile, the treasurer is obligated to account for the Added Money (TU) for Inventory no later than the 10th (tenth) of the following month. "In the event that the Additional Money funds are not used or

do not run out within 1 (one) month, the additional money or the remaining additional money must be deposited into the Regional General Treasury Account". Other recurring findings that were encountered were that the restaurant tax from shopping for food and drink had not been collected and deposited into the regional treasury; Expenditure Accountability Through Examination of Shopping Documents Not Supported with Complete and Legitimate Evidence; Another problem that was found was that the internal control by the head of the regional apparatus, namely the Budget User/Authority of the Budget User as the direct supervisor of the Expenditure Treasurer, did not carry out a Cash Check managed by the Expenditure Treasurer, this was proven by the absence of an inspection report by the direct supervisor; and the finding of Regional Property that is not in place or controlled by an unauthorized party.

## **B. Research Method**

This study used qualitative research methods. The implementation of qualitative descriptive research methods is not limited to collecting and compiling data, but includes analysis and interpretation of the meaning of the data, besides that everything that is collected may be the key to what is being studied [6]. According to Soemanto, qualitative research seeks to describe and interpret what exists (it can be about existing conditions or relationships, opinions that are growing, ongoing processes, consequences or effects that occur or trends that are developing). The implementation of descriptive research methods is not limited to collecting and compiling data, but includes reviewing, analyzing and describing the data [7].

After interviewing the informants, the focus of the research is on Implementation and Dominant Factors that determine the Duties of the Inspectorate Function in the implementation of internal control over performance and finances through audits, reviews, evaluations, monitoring/monitoring and other supervisory activities.

This research was conducted at the Regional Inspectorate of Minahasa Regency with the target being the Functional Officer of Supervision for the Administration of Government Affairs in the region (PPUPD). The main consideration of researchers choosing this research is because the problem of implementing the duties and functions of the Regional Inspectorate as APIP in the Minahasa Regency area is an actual problem and is always complained of by agencies and the community as targets and users of the results of their services, while the Minahasa Regency Regional Inspectorate is chosen as the locus. or research place is because this location is easy to reach.

Starting from the issuance of a research survey permit from the Postgraduate Director. Indeed, research is generally carried out in an annual period, because it will depend on the source of the data, and the purpose of the research itself, the scope of the research material and the way the researcher manages the time, whether daily or weekly [7].

The informants of this study were determined by purposive sampling technique, which is based on considerations of the availability and accuracy of the data or information provided by the selected informants. On the basis of this consideration, the selected informant as a key informant is the Functional Officer of Supervision for the Administration of Government Affairs in the region (PPUPD). If there is still variation in information obtained from key informants, then a snowballing sampling technique is used, namely the selected informants are those recommended by key informants. If based on the information obtained from the last informant, it turns out to be similar, then no additional informants will be added. This is in line with Sugiyono that the determination of the sample unit (informants) is considered adequate if it reaches the level of saturation (redundancy). This means that the addition of new informants will not add new and meaningful information [8].

Collecting data using a key instrument is the researcher himself. It is the researcher who will collect the data through interview, observation and documentation techniques. Interview technique is used to obtain information directly from sources of information, namely informants who have been selected and recommended. Observation techniques are used to obtain information about social phenomena that occur in the Functional Officers of the Supervision of Government Affairs Organizers in the regions (PPUPD) as officers who carry out internal supervision of the government agencies being examined. Documentation techniques are used to obtain information through documents, such as notes on the main duties of employees/ASN as government supervisors, guidelines/SOPs, and records/documents of work results or results of inspections and follow-up actions.

The data analysis technique was carried out using an interactive model proposed by Miles and Huberman which consisted of data reduction, data presentation, and verification or conclusion drawing [9].

1. Data reduction, namely the selection process, focusing attention on simplification, abstracting and transformation of "rough" data that emerges from written notes in the field that take place continuously during qualitative-oriented research. Data reduction is part of the analysis. The researcher's choices about which pieces of data to code, which ones to discard, which patterns sum up some scattered pieces, what stories to develop are all analytical choices. Data reduction is a form of analysis that sharpens, categorizes, directs, discards unnecessary and organizes data in such a way that final conclusions can be drawn and verified.
2. Presentation of data. The information is structured so as to provide the possibility of drawing conclusions and taking action and understanding what is happening and what needs to be done further to analyze or take action based on the understanding gained from the presentation.
3. Verification is an attempt to place a copy of a finding in another data set. In short, the meanings that emerge from the data are tested for their correctness, robustness, and suitability, which is their validity.

## **C. Results and Discussion**

### **1. Implementation of Duties and Functions of the Minahasa Regency Regional Inspectorate**

As explained earlier, the duties and functions of the Inspectorate are regulated in the Minahasa Regent Regulation Number 39 of 2016 concerning the Position, Organizational Structure, Duties and Functions as well as the Work Procedure of the Minahasa Regional Inspectorate, especially those focused on article 6 paragraph (2) point c at point second, namely the implementation of internal control over performance and finance through audits, reviews, evaluations, monitoring/monitoring and other supervisory activities. The Minahasa Inspectorate which is part of the Minahasa Regency Government chooses to do something that has a purpose, in accordance with the vision and mission of the Regency Government, namely Strengthening Professional Bureaucratic Management through Good Governance, where the purpose of the mission is to realize Good Governance. The mission can be implemented through the duties and functions of the Minahasa Inspectorate. Because the public policies that are chosen and determined by the government will not provide the expected benefits and results if they are not implemented or implemented effectively and efficiently [3].

Thomas R. Dye said that public policy is whatever the government chooses to do or not to do. If the government chooses to do something, it must have a goal (objective) and public policy includes all government actions. Whatever actions are taken to realize a policy must be

in accordance with the objectives that have been formulated. Considering that policy implementation is an act of the process of a policy when the regulation is determined by the authorities. Policy implementation implies the implementation or realization of laws by actors and organizations that jointly implement them to achieve the objectives of the policy or program. The impact of implementing a policy or program to achieve the target of course requires efforts and cooperation between the government and various parties [10].

Public policy implementation when viewed in a broad sense, is a legal administration tool where various actors, organizations, procedures and techniques work together to implement policies to achieve the desired impact or goal [11].

#### a. Audit

Audit according to the Big Indonesian Dictionary is: -checking financial books (companies, banks and so on) periodically; -testing the effectiveness of the entry and exit of money and assessment of the fairness of the reports it produces. Audit according to APIP's perspective according to the Internal Audit Charter or Internal Audit Charter is a process of problem identification, analysis and evaluation of evidence that is carried out independently, objectively and professionally based on audit standards to assess the truth, accuracy, credibility, effectiveness, efficiency and reliability of information on the implementation of duties and functions government agencies. The audits carried out by the Inspectorate are Performance Audits and Investigation Audits.

The basis for implementing a performance audit is Government Regulation Number 60 of 2008 concerning Internal Control Systems, Presidential Instruction Number 9 of 2014 concerning Improving the Quality of Internal Control Systems and the Reliability of Internal Control Functions in the Context of Realizing People's Welfare [12]. Adapted from the Performance Audit Preparation Material issued by the Financial and Development Supervisory Agency (BPKP), the purpose of the performance audit is to assess the economic aspects, efficiency and effectiveness of the implementation of government duties. Economic aspects are performance aspects related to resources (inputs), both in terms of procurement and utilization. The efficiency aspect is the aspect related to the results obtained (output). The efficiency aspect is related to the economic aspect because to assess the performance of the efficiency aspect it is not enough just to look at the output, but it must be related to the resources (inputs) used to produce the output. Effectiveness is an aspect of performance related to the level of utilization of the output in achieving the goals/targets set. Government agencies are considered effective if the output they produce can meet the goals/targets set.

According to the Performance Audit Preparation Materials issued by the Financial and Development Supervisory Agency (BPKP), the stages of the performance audit are: 1) the strategic planning stage of the performance audit, useful in providing input for the selection of audit themes and audit themes priorities and as material for the preparation of a strategic audit plan. overall and annual audit planning; 2) planning stages of individual performance audits, aimed at determining the objectives and scope of the audit, audit methodology, estimation of resources, costs and time required to carry out the audit; 3) the implementation stage of the performance audit, is the operationalization of the audit work steps; 3) The stage of reporting the performance audit, serves to communicate the results and recommendations of the audit to the auditee and other authorized parties, as material for taking corrective actions; 4) monitoring the follow-up stage of performance audit recommendations, recommendations that are not followed up can be an indication of weak auditee control in managing existing resources.

The Performance Audit carried out by the Inspectorate is an audit of the achievements of the Minimum Service Standards indicators, namely compliance with government regulations, in this case the guidelines for the preparation of minimum service standards from each regional apparatus. According to Data from the Evaluation and Reporting Section of the Inspectorate, the Performance Audit conducted by the Inspectorate in 2019 at the Social Service, Health Office, dr. Sam Ratulangi Tondano, Regional Disaster Management Agency, Investment and One Stop Service Office. In 2020 the Education Office audited is the Basic Education Section. Under 2019 there has never been an audit. From the results of the performance audit, it was found that the auditee failed to set the minimum service standard target into the planning document, which is not in accordance with Government Regulation Number 2 of 2018 concerning Minimum Service Standards.

According to the Regulation of the Minister for Empowerment of State Apparatus Number Per/05/M.PAN/03/2008, investigative audit is defined as: "The process of searching, finding, and collecting evidence systematically with the aim of revealing whether or not an act has occurred and the perpetrators for further legal action. " According to the Information Book Conducting Investigative Audits Related to Cases/Alleged Corruption Crimes (KPK, 2019:13), Investigative Audits are carried out by the Inspectorate on the basis of various things, namely: 1) Public complaints of alleged criminal acts of corruption, collusion and nepotism; 2) Development of regular audit findings; 3) Requests from investigative agencies in handling cases of criminal acts of corruption; 4) Requests from non-investigating government agencies/BUMN/BUMD to resolve cases of financial irregularities that occur in their work units [13].

The investigative audit carried out by the Regional Inspectorate of Minahasa Regency is based on reports of complaints from the public or on direct orders from regional leaders. Data from the Evaluation and Reporting Section, in 2018 there were 7 investigative audits, in 2019 there were 11 investigative audits, in 2020 there were 13 investigative audits. In addition to the implementation of the audit by the Inspectorate based on the applicable laws and regulations, performance audit guidelines and investigative audit guidelines are also made in addition to standard operating procedures for performance audits and investigative audits.

#### b. Review

According to the Internal Audit Charter, a review is a review of the evidence of an activity to ensure that the activity has been carried out in accordance with the provisions, standards, plans, or norms that have been set. The review carried out by the Inspectorate is related to the review of planning documents and the review of budgeting documents. The planning documents reviewed are the Regional Medium-Term Development Plan (RPJMD), Regional Strategic Plan (Renstra), Regional Government Work Plan/RKPD, Regional Apparatus Work Plan/Renja PD, performance report review/LKjIP. The budgeting documents reviewed include the General Policy on Budget-Priority Ceiling Budget S/KUA-PPAS, Work Plans and Budgets for Regional Apparatus/RKA PD including amendments), local government financial reports. The Inspectorate also conducts a review of the special allocation fund/Physical DAK.

According to the Minister of Home Affairs Regulation Number 18 of 2018 concerning the Review of Regional Development Planning and Budget Documents, article 5, the stages of the review include planning, implementation and reporting. Article 8 states that the planning stage includes gathering general information on the object of the review, which is an activity to understand the object of the review in general; determination of priority scale based on risk analysis, is an activity to identify and map review areas that are at high risk of irregularities; the

preparation of the review work program is determined by the Regional Inspector; and the establishment of a review team by taking into account adequate technical competence. The implementation of the review as mentioned in Article 9, includes activities of searching for information or numbers, requesting information and analyzing documents, where the implementation of the review is carried out in accordance with the work steps that have been determined in the review work program as outlined in the review work paper. Article 10 concerning reporting is stated in the report on the results of the review which is signed by the Regional Inspector [14].

The review of development planning and budget documents is a routine performance of the Inspectorate every year. Implementation of the planning document review according to the schedule issued by the Ministry of Home Affairs. For the implementation of the review, in addition to regulations from the relevant ministries, the Inspectorate also makes standard operating procedures for the implementation of planning and budgeting reviews..

#### c. Evaluation

According to the Internal Control Charter, evaluation is a series of activities comparing the results or achievements of an activity with predetermined standards, plans, or norms, and determining the factors that influence the success or failure of an activity in achieving its goals. The evaluations carried out by the Inspectorate are: 1) evaluation of the government's internal control system; 2) evaluation of regional apparatus performance reports. Data from the Inspectorate Evaluation and Reporting Section, in 2019 77 evaluations were carried out, namely evaluation of government agency performance reports, including offices, agencies, units, offices and sub-districts in Minahasa, in 2020 there were 33 evaluations, in 2021 there were 37 evaluations.

#### d. Monitoring

According to the Internal Supervision Charter, monitoring is the process of assessing the progress of a program or activity in achieving the stated goals. Monitoring/monitoring carried out by the Inspectorate is: 1) monitoring of budget absorption/cash audit with the aim of providing confidence that the target for budget absorption and regional cash management is in accordance with the plan; 2) monitoring the follow-up to the findings of the BPK examination and follow-up to the results of the APIP examination with the aim of finding a protracted settlement.

#### e. Other Monitoring Activities

Other supervisory activities include socialization on supervision, education and training on supervision, guidance and consultation, management of results of supervision, and exposure of results of supervision. Minahasa Inspectorate is added in the form of regular inspections on the implementation of 1) Village Funds; 2) School Operational Assistance Fund/BOS Fund; 3) district apparatus with the objectives of Management of Duties and Functions, Financial Management, Human Resources/Apparatus Management and Regional Goods Management.

Other supervisory activities include socialization regarding routine supervision carried out at the beginning of each year, which must be attended by heads of regional apparatuses throughout the Regency, where the focus of the Inspectorate's supervision for the next year is conveyed. Presented about the supervision program for a year. For education and supervision training is carried out annually for APIPs at the Inspectorate. Some must attend training outside the region, some are carried out within the region by presenting competent speakers from

outside the region or other external supervisors. Guidance and consultation are usually carried out when planning the preparation of planning documents and budget documents.

The management of the results of supervision and the presentation of the results of supervision are usually carried out 3 times a year, namely for the Head of Regional Apparatus, Old Law and Principal, which is called the Supervision Degree, which is a grand event of the Inspectorate. This Supervision Degree was attended by the Regent and Deputy Regent, where the findings of the Inspectorate's examination and follow-up plans for the findings of each object of examination were presented.

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According to Gaffar, implementation is a series of activities in order to deliver policies to the community so that these policies can bring results as expected. This series of activities includes the preparation of a set of further regulations which are the interpretation of the policy. For example, from a law, a number of regional regulations, presidential decrees and regional regulations emerge. The Regional Inspectorate has carried out this stage so that the rules that are raised deliver policies to the community, in this case the Minahasa community. [15].

## **2. The dominant factors determine the implementation of the Inspectorate's duties and functions in the implementation of internal control over performance and finances through audits, reviews, evaluations, monitoring/monitoring and other supervisory activities.**

### **a. Regarding the basis for carrying out supervisory duties :**

Based on the results of the research analysis, it shows that the implementation of the duties and functions of the Minahasa Regency Regional Inspectorate in terms of implementing internal control over performance and finances through audits, reviews, evaluations, monitoring/monitoring and other supervisory activities shows that in terms of the applicable laws and regulations, they are in accordance with the corridor is in accordance with the rules, there is a Regent's Regulation which is the basis, there are audit guidelines, there are standard operating procedures.

According to Laswell and Kaplan in Nugroho, public policy is a projected program with certain goals, certain values and certain practices. In this case, the policy on supervision has been stated in a regulation in the form of a Regent's decision, which is projected as the implementation of the Inspectorate's duties in supervising the implementation of local government in Minahasa Regency [16].

There is also a standard procedure which is a standard or reference in carrying out reviews, audits, evaluations or other regular inspections so that the implementation of supervision does not deviate from the provisions and is expected to achieve organizational goals as expected.

According to Tjipto Atmoko, Standard Operating Procedure (SOP) is a guideline or reference for carrying out work tasks in accordance with the functions and performance appraisal tools of government agencies based on technical, administrative and procedural

indicators according to work procedures, work procedures and work systems in the work unit concerned [17]. SOPs usually consist of the benefits, when it was made or revised, the method of writing the procedure, and is accompanied by a flowchart at the end [18].

b. Regarding human resources:

Human resources in the Inspectorate organization work together in carrying out their duties and functions, forming a unified work team.

According to Hasibuan, human resources have the meaning of integrated expertise that comes from the thinking power and physical power possessed by everyone. Those who do and the nature of what is done still have a close relationship such as descent and their environment, while for their work performance they are motivated by a desire to fulfill their desires [19]. According to Sonny Sumarsono, human resources are a work or service business that is indeed provided with the aim of carrying out the production process. In other words, human resources are the quality of the effort a person does within a certain period of time to produce services or goods [20].

Although it must be admitted that human resources in the Inspectorate are not yet fully competent in carrying out supervisory duties, because they come from different disciplines from government science or social sciences which are the basis for carrying out supervisory duties. The total number of employees in the Inspectorate is 46 people, of which 10 are structural officials, 3 are implementing staff and 33 are functional officials as supervisors for government administration which is the PPUPD with the function of supervising government in Minahasa Regency. The inspection area in Minahasa Regency is quite large, where there are 34 bodies, offices, units, offices that must be examined, there are 25 sub-districts, 43 sub-districts and 227 villages which are also objects of inspection. There are still puskesmas scattered in each sub-district, and in the education sector there are still school principals. When viewed from the breadth of the inspection area with the number of inspectors, the workload of each government supervisor is very large in carrying out the supervisory function. That is why government supervisors are trained with supervisory training and education. But even so, it is still found that incompetent human resources carry out supervisory duties due to the inadequate number of personnel in the Inspectorate compared to the total area of the inspection area.

Not to mention that there are government supervisors who feel they are experienced, already experts, as a result, in carrying out their duties they feel normal, not challenged to explore more deeply about an examination material. This is also the reason why the Inspectorate has not fully conducted detailed examinations, in the form of audits or reviews for all inspections in regional apparatuses. Whereas with a detailed examination, field by field, it will be more focused and can be deeper in analyzing the implementation of the tasks of regional apparatus, from planning, management to financial accountability. With a regular inspection pattern, sometimes only the outer part of the task execution of the regional apparatus is skinned. As a result, the results of the examination are not optimal, because they are not sharp in analyzing the examination material.

In terms of increasing competence, government supervisors must really upgrade themselves by observing the rules so that there are no multiple interpretations of the rules related to the examination material. This is a problem, because the results of the supervision given to the regional apparatus, sometimes cannot be studied properly, due to the multiple interpretations of the findings. This is one of the inhibiting factors in the implementation of supervisory duties by the Inspectorate.

c. Regarding the policy environment:

In carrying out its supervisory duties, the Inspectorate has the full support and trust of regional leaders. Support from regional leaders makes the performance of the Inspectorate conducive, spurs work ethic, also raises the spirit of the ranks in the Inspectorate so that they trust and respect each other in their work. Leadership is a series of structuring activities in the form of the ability to influence the behavior or attitudes of others in certain situations so that they are willing to work together to achieve the common goals that have been set [21].

#### **D. Conclusion**

Based on the results of the analysis and discussion, the following conclusions are obtained:

1. Implementation of the Duties and Functions of the Minahasa Regency Inspectorate in terms of the implementation of the supervisory function has not been optimal. The success of a form of supervision, whether it is a public institution or supervision in a private institution, is largely determined by the awareness and level of knowledge, both being supervised and supervising an activity that has been determined in the laws and regulations as well as derivative regulations set by the government.
2. The dominant factors determine the implementation of the duties and functions of the Inspectorate in the implementation of internal control over performance and finances through audits, reviews, evaluations, monitoring/monitoring and other supervisory activities.
  - Supporting factors:
    - o The existence of a policy as a binding rule;
    - o There are efforts to prepare human resources both by holding education and training as well as team briefings before carrying out supervisory duties.
  - Obstacle factor:
    - o Human resources are limited in number which is not balanced with the size of the inspection area.
    - o The existence of ignorance of the components of supervision causes the failure of activities within the institution.

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