



EVALUATION OF THE PERFORMANCE OF THE GOVERNMENT'S INTERNAL SUPERVISORY APPARATUS IN LOCAL GOVERNMENT SUPERVISION: A CASE STUDY OF THE INSPECTORATE GENERAL OF THE MINISTRY OF HOME AFFAIRS

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Abstract

Regional government is one element of government administration that has an important role in realizing good governance. In order to achieve this goal, local governments need to carry out their government functions effectively and efficiently. The aim of this research is to determine the performance of the Government Internal Supervisory Apparatus (APIP) in carrying out supervision of regional government administration. This research uses descriptive qualitative research methods. Data collection techniques in this research are literature study, interviews and observation. The data that has been collected is then analyzed through three stages, namely data reduction, data presentation and drawing conclusions. The research results show that the performance of the APIP Inspectorate General of the Ministry of Home Affairs in carrying out supervision of regional government administration is generally quite good. This is proven by the good quality of supervision results, the high reliability of supervision results, and the effectiveness of follow-up to supervision results which is quite high.

keywords: Apparatus Performance, Government Internal, Supervisory Apparatus, Implementation of Supervision, Administration

INTRODUCTION

Local government is a key element in responsible governance in realizing the concept of good governance. In an effort to achieve this goal, local governments have the responsibility to carry out their government functions optimally, effectively, and efficiently (Siregar & Salomo, 2020). Therefore, to ensure effective, efficient, and accountable local governance, effective supervision is needed. Through effective supervision, local governments can prevent violations, assess and improve the performance of their agencies, and increase accountability for their actions. Effective supervision plays a role in ensuring that local government activities are carried out in accordance with the principles of good governance, the rule of law, and established policies.

Thus, effective supervision has an important role in maintaining the integrity and quality of local government administration (Sari, 2013).

The Government Internal Supervision Apparatus (APIP) is an institution that has an important role in overseeing the implementation of local government. Its duties and functions include conducting internal supervision of various aspects of local governance, including supervision of financial management at the regional level (Syarifudin, 2014). In its capacity as an internal supervisor, APIP is responsible for evaluating processes, procedures, and compliance with applicable regulations, as well as providing recommendations for improvement if discrepancies or weaknesses in the local governance system are found. This aims to ensure that the use of public funds and policy processes in the regions is carried out transparently, accountably, and in accordance with applicable regulations (EFFENDI, 2023)

The Inspectorate General of the Ministry of Home Affairs (Inspektorat Jenderal Kemendagri) is an APIP institution that has a role as the highest internal supervision entity within the Ministry of Home Affairs. Its authority includes conducting internal supervision of various aspects of local government administration throughout Indonesia, including supervision of regional financial management. Evaluation of the performance of the Inspectorate General of the Ministry of Home Affairs in supervising the implementation of local government is important to assess how effective this institution is in carrying out its duties (Hara & Adib, 2014)

Previous research by Yohanes, (2018) showed that (1) The role of the Government Internal Auditor (APIP) in the administration of local government in Bulungan Regency was realized through the implementation of a comprehensive examination of the implementation of government affairs by local government officials in Bulungan Regency, which included an examination of institutional and personnel aspects; examination of financial aspects; and examination of aspects of local government asset management. (2) The application of the concept of comprehensive inspection in the implementation of periodic examinations causes the role of the Government Internal Auditor (APIP) in the implementation of local government in Bulungan Regency to be ineffective.

Another study by Utari & Wibowo, (2021) concluded that the condition of Discipline, Work Environment, Work Motivation and Performance of the Government Internal Supervision Apparatus (APIP) of the Bojonegoro Regency Inspectorate was good. Discipline, work environment and work motivation have a positive and significant influence on the performance of the Government Internal Supervision Apparatus (APIP) of the Bojonegoro Regency Inspectorate. Similar research by Herlina et al., (2023) shows that the performance of the Government Internal Supervisory Apparatus (APIP) of the Wajo Regency Regional Inspectorate consisting of Audit, Review, Evaluation, Monitoring and Other Activities is good and shows compliance with the rules implemented according to their duties and functions. The facilities and infrastructure owned are quite adequate. Factors that support the performance of APIP Regional Inspectorate of Wajo Regency are by following the development of competence in the field of

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supervision, as for the inhibiting factors, namely weather and distance to the location of surveillance.

The novelty of this research is from the object of his research, namely the performance of the Government Internal Supervisory Apparatus (APIP) of the inspectorate general of the ministry of home affairs in the implementation of supervision of local government administration which has never been studied before. The results of this study can help local governments to improve the effectiveness of local governance, because it can provide information about potential deviations and improvements that need to be made. The purpose of this study is to determine the performance of the Government Internal Supervisory Apparatus (APIP) in carrying out supervision of local government administration.

METHODS

This study used descriptive qualitative research method. Descriptive qualitative research method is a research approach that aims to describe in detail the observed phenomena or events. This approach prioritizes a thorough understanding of a topic or event, describing it in depth, and presenting complete and detailed information. This method relies on analysis of descriptive data, which can be observations, interviews, field notes, or documents to understand and explain the phenomenon under study (Yuliani, 2018). The types of data in this study are secondary and primary data. Data collection techniques in this study are literature studies, interviews and observations. The data that has been collected will go through three stages of analysis, namely data reduction (reduction of complexity), presentation of data (systematic presentation of information), and drawing conclusions (interpretation of analysis results).

RESULTS AND DISCUSSION

In Indonesia, there are many supervisory institutions and agencies. Supervision itself is carried out in order to control and reduce irregularities in government administration so that an organization is able to achieve goals and have good performance based on laws and regulations. In the Ministry of Home Affairs itself, the supervision component is found in the Inspectorate General of Home Affairs (Fathanah & Kasim, 2022). Supervision as an observation made by the leader so that activities and actions related to organizational goals can run according to plan. One of the internal control systems in government agencies is aimed at overseeing the management of state finances effectively, efficiently and economically over the budget that has been allocated to each government agency (Prihartono et al., 2018)

Supervision is an activity carried out to ascertain whether the actions carried out are as planned. Supervision is carried out not to find fault with a person but to confirm between the results and the work plan, thus obtaining information that matches reality. Therefore, supervision

is carried out not to find faults but rather coaching (Bakri et al., 2019). Within the framework of public accountability, supervision is one of the efforts to realize and maintain public legitimacy to assess government performance achievements by establishing an adequate supervision activity, both in terms of internal supervision and in terms of external supervision (Priyadi, 2023).

Supervision according to its scope according to Syawalina et al., (2022) can be divided into internal supervision and external supervision are:

- a. Internal Supervision is supervision carried out by supervisory apparatuses originating from the internal environment of government organizations. When further detailed, internal supervision can be divided into internal supervision in the narrow sense and internal supervision in the broad sense.
- b. External Supervision, External Supervision is a form of supervision carried out by a supervisory unit that is completely from outside the executive organization environment so that in this external supervision, between supervisors and supervised parties there is no longer an official relationship.

Institutions and Authorities for the Implementation of Supervision and Inspection in Indonesia include:

1. Internal Surveillance Institute
2. Financial and Development Supervisory Agency (BPKP)
3. Inspectorate General of Ministries
4. Province/City/District Inspectorate
5. External Supervision Agency
6. Audit Board
7. DPR, DPD, and DPRD

Presidential Regulation Number 68 of 2019 concerning the Organization of State Ministries and Presidential Regulation Number 11 of 2015 concerning the Ministry of Home Affairs explain that the Inspectorate General of the Ministry of Home Affairs as APIP has the task of carrying out internal supervision within the Ministry of Home Affairs and supervision of the implementation of provincial and regency/city local governments (Siregar & Salomo, 2020). Government Regulation Number 60 of 2008 related to the Government Internal Control System (SPIP), has explained the role of effective APIP at least must convey adequate confidence in compliance, savings, efficiency and effectiveness in achieving the objectives of implementing the duties and functions of a government agency. APIP is required to be a more effective institution in its performance since the issuance of Government Regulation No. 60 of 2008, which makes the scope of APIP's role a forum for consultation and provides a sense of confidence to the government (Dewi, 2022).

The duties and functions of the Inspectorate General of the Ministry of Home Affairs in supervising the implementation of local government are outlined in Government Regulation Number 12 of 2017 concerning Development and Supervision of Regional Government Implementation where this regulation further strengthens what has been regulated in Law

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Number 23 of 2014 concerning Regional Government which regulates the authority of the Inspectorate General of the Ministry of Home Affairs in conducting general supervision towards the administration of local government and coordinate technical supervision of the administration of local government. The Permendagri number 13 of 2021 concerning SOTK of the Ministry of Home Affairs, mandates in article 664 that "The Special Inspectorate as referred to in Article 640 letter f, has the task of carrying out special examinations, handling community complaints/reports, examinations in the context of imposing administrative sanctions and coordinating efforts to enforce integrity and prevent corruption within the Ministry and the National Agency for Border Management and Regional Government" (Pradifta, 2022).

Based on the performance report of the Inspectorate General of the Ministry of Energy and Mineral Resources, in general, the achievement of Itjen's performance in 2022 has been as expected, but there are several things that need attention. Itjen will continue to strive for continuous improvement to improve performance through the achievement of key performance and other performances.

Thus, if the APIP function runs well, it can prevent fraud, resulting in valuable outputs to be input for external, executive and legislative auditors in improving regional financial management and accountability in the future. BPK can utilize the results of APIP supervision, especially from the results of reviews of government financial statements, support local government management in implementing BPK recommendations and improving the internal control system. Professional and independent APIP encourages increased transparency and accountability of financial management that can improve the fairness of financial statements (NAVIANTIA, 2020)

Based on the results of the analysis, it was found that the quality of the APIP supervision results of the Inspectorate General of the Ministry of Home Affairs was considered good because the results of the supervision had met the established standards, namely accurate, objective, and comprehensive.

CONCLUSION

The performance of the Government Internal Supervisory Apparatus (APIP) of the Inspectorate General of the Ministry of Home Affairs in the implementation of supervision of local government administration in general is quite good. This is evidenced by the good quality of supervisory results, high reliability of supervisory results, and the effectiveness of follow-up supervision results is quite high. The quality of the APIP supervision results of the Inspectorate General of the Ministry of Home Affairs is considered good because the results of the supervision have met the established standards, namely accurate, objective, and comprehensive. The reliability of the APIP supervision results of the Inspectorate General of the Ministry of Home Affairs is considered high because the results of the supervision have been supported by strong evidence.

The effectiveness of the follow-up results of the APIP supervision of the Inspectorate General of the Ministry of Home Affairs is considered quite high because most of the supervisory findings have been followed up by local governments. However, there are still several things that need to be improved in the performance of APIP Inspectorate General of the Ministry of Home Affairs, namely There needs to be an increase in the understanding of APIP of the Inspectorate General of the Ministry of Home Affairs on laws and regulations related to the implementation of local government. There needs to be increased coordination and cooperation between APIP Inspectorate General of the Ministry of Home Affairs and regional APIP. There needs to be increased support from the central and local governments for the implementation of supervision of local government administration.

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