



The Essence of Supervision by the South Sulawesi Provincial Inspectorate in the Implementation of Regional Government

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Abstract

This research aims to gain an understanding and provide solutions regarding the essence of supervision of the South Sulawesi Provincial Inspectorate in the administration of regional government. Type of research This research was conducted using a combination of normative legal research or doctrinal legal research (*normative legal research*) with the type of empirical legal research or non-doctrinal legal research (*socio-legal research*). The results of the research show that the Essence of Supervision of the South Sulawesi Provincial Inspectorate in the administration of regional government is not yet optimal.

Keywords: Supervision; Inspectorate; Local government

Introduction

This supervisory function is very important because in general supervision is carried out to guarantee and assess the quality of the implementation of activities or work. Supervision activities compare existing conditions with those that should occur. To guarantee and assess quality, strong independence is required, for this reason, the supervisory organization must be given sufficient and comprehensive authority and independence so that in carrying out its supervisory duties it can provide objective confidence.^[1] The Government Internal Supervisory Apparatus (APIP) is the Ministry's Inspectorate General, non-ministerial government agency supervision units, provincial inspectorates, and district/city inspectorates. The author will focus more specifically on the South Sulawesi Provincial Inspectorate, the Inspectorate institution stated in Law Number 23 of 2014 article 379 paragraph (1) The Governor as head of the provincial region is obliged to carry out guidance and supervision of provincial Regional Apparatus and paragraph 2 states that in carrying out guidance and supervision as intended in paragraph (1), the governor is assisted by the provincial inspectorate. For supervision related to regional finances which includes audit, review, evaluation, monitoring and technical guidance in the management of the APBD as well as accountability for its management.^[2]

The existence of inspectorates in the regions as supervisors of the implementation of regional government is the effect of a change in the paradigm of regional government administration (regional autonomy) in Indonesia from a centralized pattern to a decentralized pattern which ultimately has the consequence of increasing the handover of authority from the (central) government to regional governments in one area. side, and on the other hand regional governments have great authority to regulate and manage their households autonomously.^[3]

Accountability can be realized through internal audits. However, in reality, until now the role of the inspectorate has not been visible. The function of internal auditors is to examine and provide responsibility for making recommendations for improvement if problems are found in state budget governance.^[4]

Quality internal audit will be able to detect irregularities and quickly inform those concerned. As an internal control institution, even before irregularities occur, the Inspectorate should be able to detect them quickly, and management can respond or follow up on these weaknesses appropriately. so that weaknesses can be corrected and not repeated. Internal auditors function to assist in preventing, detecting and investigating fraud. However, so far the position of the regional inspectorate is weak and has become the legitimization of regional heads for their work, the author believes this because in various cases in the regions, it shows the weak role and performance of regional government's internal auditors. The link between the role of the Regional Inspectorate as an internal auditor and preventing Corruption, Collusion and Nepotism (KKN) is very strong. Internal auditors play a role in detecting illicit actions by state officials, and the failure of the Inspectorate's internal auditors to detect fraud causes the loss of public trust in this institution.

With the rise of corruption scandals in various regions and many state officials in districts and cities being jailed for committing corruption, the role of the Inspectorate is increasingly being pushed into a corner. The regional inspectorate should be supported by qualified auditors.^[5] Based on the results of government performance inspections, the effectiveness of audit activities and financial report reviews by the Government Internal Supervisory Apparatus (APIP) at the Provincial Government Inspectorate, the BPK found several weaknesses. One of them is that the audit and review of Financial Reports has not been carried out adequately.

Seeing from the above, the biggest challenge for state administrators in general and specifically for inspectorates who are given the task of supervising the course of regional government is that they are required to be professional and accountable. However, in reality, it is still very far from expectations because many state administrators' practices are complicated and even abuse their authority.^[6]

Criticism of the inspectorate usually lies in the situation that this institution is not independent. As a subordinate to the regional head, the inspectorate is often reluctant to disagree with the regional head. Even if the inspectorate dares to report, many will "go into the drawer", but if the inspectorate chooses to go against the regional head, for example, then the inspectorate's employees will be transferred.

In terms of supervision, the Corruption Eradication Commission (KPK) believes that what the inspectorate is currently doing is far from effective. In a study by the Corruption Eradication Commission (KPK), it was felt that "Government Internal Monitoring Apparatus

(APIP) in Ministries/Agencies, Provinces and Regencies/Cities did not contribute to improving governance". APIP does not appear to detect or even prevent corruption. It was further stated that APIP was seen more as an organizational unit which was an extension of institutional leaders and regional government leaders.^[7]

This was further strengthened after the Corruption Eradication Committee held a coordination meeting (Rakor) with South Sulawesi Provincial Government officials in early November 2020 which was reported by Kompas.com media. In the news release, it was stated that the KPK warned the South Sulawesi Provincial Government because there were thousands of audit results from the Financial Audit Agency (BPK) that had not been followed up by the Inspectorate from 2017 to 2020, while Kumbul Sudjadi, who represented the KPK Region 8 Coordinator, explained that the time to take action was short. follow up on the findings of the examination results, namely 60 days. This is stated in the MoU between the Ministry of Home Affairs, the Attorney General's Office and the Indonesian National Police in 2018, article 7 which reads "If there are indications of errors in the administration of the investigation results and there are financial losses to the state or region, no later than 60 days after the inspection report is received, action will be taken."

Apart from that, researchers also conducted initial information searches and found it in a national webinar delivered by the speaker, Dr. Tumpak Haposan Simanjuntak, M.A (Inspector General of the Ministry of Home Affairs) said that many cases have been closed. Cases of Corruption (Incracht) in the Regions in 2020 include the following:

1. Pasuruan City, Goods and Services Procurement (PBJ) Case, Supreme Court Decision Number 3781 k/pid.Sus/2019 December 4 2019
2. Kab.Kep.Sula, APBD (DPRD) discussion case, 2 people, Supreme Court Decision Number 3886 k/pid.Sus/2019 December 19 2019
3. Central Lampung Regency, Discussion of APBD (DPRD),4 People PN Decision Number 90/Pid.SuS TPK/2020/PN.JKT.PST DATE 9 JANUARY 2020
4. Bengkulu Regency Infrastructure Case, 5 People, PN Decision Number 26/PID.SUS TPK/2019/PN.PTK.PST DATE 28 January 2020
5. North Sumatra Province, Provincial DPRD Gratification, Supreme Court Decision Number 250 K/PID.SUS/2020 DATE 17 January 2020
6. Central Lampung Regency Case of Procurement of Goods and Services (PBJ), 2 people, PT Decision Number 2/Pid.Sus TPK/2020/PT.DKI dated 27 January 2020
7. Pakpak Bharat Regency, North Sumatra Province, Case of procurement of goods and services (PBJ), 3 ORG, PN Decision Number 76/Pid.Sus TPK/2019/PN.Mdn. February 10, 2020
8. Jambi Province case of APBD (DPRD) Discussion, 3 ORGs, PN Decision Number 37/Pid.Sus TPK/2019/PN.Jambi, dated 27 February 2020
9. Riau Islands Province, Licensing case, District Court Decision Number 07/Pid.Sus TPK/2019/PN.Jkt.Pst dated 26 February 2021
10. Medan City, Gratification case, District Court Decision Number 86/Pid.Sus TPK/2019/PN.Mdn dated 27 February 2022

Apart from the above, the chairman of the Corruption Eradication Commission (KPK) thinks that because many regional heads and/or regional officials have been omitted by the

Corruption Eradication Commission (KPK) as Government Internal Supervisory Apparatus (APIP), the Inspectorate's performance has been highlighted because it is seen as less capable in carrying out its duties. This opinion is because the widespread sting operations (OTT) carried out by the Corruption Eradication Commission (KPK) in several places in the regions are not the result of inspectorate information but rather from the active role of the community and the wiretapping system carried out by the Corruption Eradication Commission (KPK). So based on the explanation above, in the future the inspectorate will have a very strategic role in the journey of government in the regions, to create a government that is free from corruption, collusion and nepotism (KKN) and to create good government (good governance), the initial role of the inspectorate in carrying out his duties as a supervisor, the government's internal audit must be maximized. Because recently there have been many state officials at the regional level, whether provincial, district/city, who have been arrested by the Corruption Eradication Commission (KPK), or who have been sent to prison due to weak early prevention carried out by the inspectorate.

What is no less important is that the inspectorate does not have to submit to superiors but is subject to statutory regulations. So far, if the inspectorate dares to speak out, many local governments commit fraudulent acts, but because the inspectorate does not dare to fight back, corruption in that area will flourish. In another aspect, as mentioned above, regional heads must look at the quality of human resources occupying inspectorate positions because preventing corrupt actions by state administrators at the regional level depends on internal government supervision, therefore, apart from experience, what is more important is the quality of resources. for this reason, through this study, variables can be revealed that cause the essence of supervision in the implementation of the regional government, especially about the inspectorate as a regional work unit which has a strategic role in the administration of regional government, especially in terms of preventing abuse of authority and eradicating corruption. hopes and ideals stated in the Constitution of the Republic of Indonesia and the hopes of all Indonesian people.

Research methods

This research was conducted using a combination of normative legal research or doctrinal legal research (*normative legal research*) with the type of empirical legal research or non-doctrinal legal research (*socio-legal research*). The combination of these two types of research is carried out bearing in mind that normative legal research is directed at the study of the legal substance of laws and regulations governing Inspectorate Supervision in the Implementation of Regional Government and the empirical type of legal research, intended to analyze (social) phenomena or symptoms which are factors. which is suspected of affecting the effectiveness of various regulations regarding Inspectorate Supervision in the Implementation of Regional Government. The research was conducted in the South Sulawesi Provincial Inspectorate area with previously determined research locations, namely districts/cities, namely: (1) Makassar City, specifically at the South Sulawesi Provincial Inspectorate Office, Gowa Regency, (3) Bone Regency, (4) Wajo Regency and (5) Bulukumba Regency. The reason the researcher chose this location or region is because the

researcher comes from that region or area and is quite familiar with the development conditions, especially in the area that is the target of the research.

Discussion

The essence of supervision is an act of assessing or testing whether something has gone according to a predetermined plan. The district/city inspectorate is a supervisory institution within the regional government. Regional inspectorates play a very important role in the progress and success of regional governments and regional apparatus in administering regional government to achieve goals and targets. The regional inspectorate is a pillar whose task is to supervise and guard the implementation of regional government programs which are arranged in the regional revenue and expenditure budget (APBD).^[8]

To support the implementation of the regional inspectorate's duties in carrying out supervision to run optimally, more intensive and optimal performance is needed from the regional inspectorate to optimize duties and responsibilities. Supervision from regional inspectorates is very important because with supervision the level of achievement of results will be seen through the tasks and the authority given can run optimally. Based on the results of the analysis carried out, the supervision carried out by the inspectorate in the administration of the government of South Sulawesi Province has not been effective. This is indicated by evidence that the institutional independence of the inspectorate is not yet visible, the budget quality and human resources of the supervisory apparatus are insufficient and their availability is limited.^[9]

In the government management process, one of the important elements is supervision. Supervision has a strategic role in realizing public accountability in government and development. Through a comprehensive and constructive supervisory policy, it is hoped that the capacity of government management, which is currently considered weak and has problems, especially in the field of supervisory control, can have its capacity increased to build a more competitive bureaucratic infrastructure. Many government management problems have not been fully resolved, both internally and externally. From an internal perspective, various factors such as democracy, decentralization and bureaucracy itself still have an impact on the level of complexity. To create *good governance* hence the importance of increasing the effectiveness and efficiency of every government institution. For this reason, participation is needed from all members of society, especially supervisory institutions to supervise and provide guidance to government agencies.

Effective governance is a very urgent need, especially in the current era of reform. The division of power in administering government is regulated in the 1945 Constitution of the Republic of Indonesia which is the highest written basic law in the country. As the highest written basic law in the country, the 1945 Constitution is the basis for administering government, both central and regional. The legal basis used as a reference in the implementation of supervision refers to Law Number 23 of 2014 concerning regional government which is strengthened by PP No. 12 of 2017 concerning the Development and Supervision of Regional Government Implementation.

The regional inspectorate is an internal government auditor whose task is to carry out general supervision activities of the regional government and other tasks are assigned to the regional head. The regional inspectorate is a supervisory institution within the regional

government which plays a very important and significant role in the progress and success of the regional government in achieving its goals and targets. The roles and functions of district/city inspectorates are generally regulated in Article 3 of Minister of Home Affairs Regulation No. 107 of 2017.

In this article, carrying out the task of supervising government affairs, district/city inspectorates have the following functions: first, planning supervision programs; second, policy formulation and supervision facilitation; and third, inspection, investigation, testing and assessment of supervisory duties. To support the implementation of the duties of regional inspectorates in carrying out supervisory functions over government administration to run optimally, intensive and optimal supervision is needed from regional inspectorates to optimize the duties and responsibilities they carry out. Supervision from regional inspectorates is very important, therefore, with supervision, the level of achievement of results will be visible so that it can be seen to what extent the tasks that have been carried out through the duties and authority given can be carried out in a real and maximum way. Supervision of regional inspectorates that have been carried out with a certain level of achievement should be by the mission that has been determined as the basis for carrying out the tasks and responsibilities given, apart from understanding the role of legal language as an important part in the formulation of statutory norms will provide efficiency, effectiveness and validity in formulating legal norms to achieve legal goals and functions^[10]

The Inspectorate is the government's internal audit and is an important source of information for external auditors (BPK) and is the spearhead for increasing transparency and accountability in regional financial management because quality audit results are an important source of information in providing confidence to the regional government, DPRD and CPC.^[11] Good government financial management must also be supported by quality public sector audits, if public sector audits are low, it is likely to provide leeway for government institutions to make irregularities in budget use, apart from that it also results in the risk of lawsuits (legitimacy) against local government officials who carry them out. Professional Human Resources (HR) who have skills, expertise and competence in the field of supervision will be an indicator of the success of the performance of the Regional Inspectorate in carrying out the supervisory function so that the supervisory apparatus is expected to be able to work promptly and be able to carry out objective assessments of the objects to be supervised. and has a high work ethic and is responsible in his field of work.

In general, the problems faced by regional inspectors in supervising government administration are as follows: *First*, one of the important factors that support the performance of regional inspectorate supervision so that it can run effectively is independence. In reality, talking about institutions, the independence of the inspectorate as an institution that carries out supervision is not visible, because the head of the inspectorate is appointed and is directly responsible to the regional head in carrying out his duties, so that the supervision of regional inspectorates, both provincial and district and city, regarding the implementation of regional government duties, is not running. effectively and efficiently.

This is of course a special concern so that the process of carrying out supervision can run effectively and efficiently. *Second* This is a limited budget issue, considering that the burden on the function of the inspectorate is large and maximum demands are placed on strengthening the essence of inspectorate supervision in the administration of regional

government while the budgeting system still applies symmetrically to other SKPDs or OPDs. *Third*, the specifications of the educational background (competencies) and human resources (HR) of the South Sulawesi Province regional supervisory apparatus are still minimal so the monitoring of government administration is not running optimally. These conditions can affect the implementation of the supervisory function. Therefore, human resources are needed for supervisory officials who are effective in carrying out supervision.

In general, the term supervision is more often used in connection with management, therefore, terminologically, the term supervision is also called term *controlling evaluating appraising correcting and controlling*. The word "supervision" comes from the word *awas* which means, among other things, "guarding". The term supervision is known in management science in administrative science, namely as an element in management activities (Hj. Ni'matul Huda, SH, M.Hum in his book Central Supervision of regions).

Based on the mandate in Article 373 paragraph (1-3), article 380 paragraph (1-2) of law number 23 of 2014 concerning regional government and Article 11 of PP number 12 of 2017 concerning guidance and supervision of the implementation of regional government, the element of supervision In regional government, which was previously carried out by district/city provincial inspectors, the inspectorate was a supporting element of regional government in the field of supervision led by an agency head who was under and responsible to the governor, regent/mayor through the regional secretary. The Inspectorate based on its main duties and functions (Tupoksi) is to carry out functional supervision over the implementation of regional government in the field of supervision which includes government, social development, regional finance and regional wealth.

Regulation of the Minister of Home Affairs of the Republic of Indonesia number 57 of 2007 concerning technical instructions for structuring regional apparatus organizations: letters B, 2, C: Inspectorate as a supervisory element in government administration, both in provinces and in districts and cities. In the context of accountability and objectivity of supervision results, the inspector in carrying out his duties is directly responsible to the governor, while the regional secretary is administratively responsible in terms of finances and personnel.

In our government regulations, it is known that there are development monitoring institutions, both internal and external supervision. At the ministerial level, it is known as the inspector general (inspectorate general), as an internal supervisor. Meanwhile, external supervisors are BPK and BPKP, while in provinces and districts/cities internal supervision is carried out by regional inspectorates which are the supervisory element of regional government administration. The regional inspectorate is led by an inspector and in carrying out its duties is directly responsible to the governor or regent technically the administration receives guidance from the regional secretary, and is appointed and dismissed by the governor or regent by statutory provisions. The regional inspectorate as an internal supervisory apparatus for regional government has a strategic role and position both in terms of management functions and in terms of achieving the vision and mission as well as government programs. Meanwhile, in terms of achieving the vision and mission and government programs, regional inspectorates are the pillars whose duties are as well as guard the implementation of programs contained in the regional income and expenditure budget (APBD).

Etymologically, the government can be interpreted as, "order" which means carrying out comprehensive work. After adding the prefix "Pe-" it becomes government which means the body or organization that administers it. After adding the suffix "-an" it becomes government, which means action, method or matter. According to Osborne and Plastrik Mustafa 2013:76) government is a large, complex and complicated institution. These institutions employ millions of people and spend trillions of dollars each year. According to Taliziduhu Ndraha (Kencana 2013: 11) government is a science that studies how to fulfil and protect the needs and demands of each person for public services and civil services in government relations (so that they can be accepted) when needed by the person concerned. According to Robinson (Labolo 2014:23) government refers more to the political management process, style or model of managing general problems and managing general resources. In that context, according to him, there are at least 3 important values that are at the centre of government discussions, namely; accountability, legitimacy and transparency.

Based on the results of the research, it was found that the results of the supervision of the South Sulawesi Provincial Inspectorate from 2017 to 2021 were very numerous, which of course is directly proportional to the recommendations issued by the South Sulawesi Provincial Inspectorate for all existing findings, only from the many recommendations that have been issued. The inspectorate always leaves unresolved cases every year or the recommendations issued by the inspectorate as part of a follow-up to a finding are not fully responded to by the recipient of the recommendation, in this case, the regional apparatus organization. This has an impact on state losses and of course strengthens the essence of the supervision of the South Sulawesi provincial inspectorate to provide guaranteed certainty in the implementation of effective and efficient regional government which researchers have not found, where researchers see several factors that need to be focused on to strengthen several factors, including legal certainty factors, budget factors, human resource factors and the supervisory function of the inspectorate which of course are also related to the legal basis for supervision, supervision mechanisms and supervisory reviews.

Conclusion

Supervision of the South Sulawesi Provincial Inspectorate in the administration of regional government is less effective because the progress increase in number of findings from 2017 to 2020 continues to increase, where the existence of supervision of the South Sulawesi Provincial Inspectorate will affect reducing errors or violations that occur in regional work units. and regional apparatus organizations every year. It also has the effect of increasing effective performance as set out as achievement targets in each regional government program where apart from the supervisory function, the inspectorate also has a coaching function which of course will lead to a reduction in repeated findings or an increase in the number of inspectorate findings every year from year to year. 2017 to 2021.

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