

Revitalization Of Local Government Internal Oversight Through The Inspectorate In Tegal Regency

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Abstract.

The government apparatus has the main task of carrying out the general duties of government and development tasks. Supervision is a management function to control the course of the organization so that the goals are effective, efficient and economical in accordance with applicable laws and regulations. With supervision, the input can be obtained for decision makers to stop or eliminate errors, irregularities, misappropriation, waste, prevent recurrence to achieve goals in carrying out the main tasks and functions of the organization and achievement of the vision and mission of the organization so that the goals are effective, efficient and economical in accordance with applicable laws and regulations. So based on this, the formulation of the problem in this study is 1) what is the benchmark for the performance of a government in an effort to realize good government?; 2) What is the supervisory function of the inspectorate in realizing clean local government?; 3) How are the efforts to revitalize the internal supervision of local governments through the Inspectorate in Tegal Regency? The author uses the normative juridical approach Method The normative juridical approach method uses secondary data. Data analysis using descriptive qualitative. The data collection methods used by the authors include literature studies. The results of the study found that The assessment of the good and bad of government can be assessed if it has intersected with elements of the principles of good governance. The principles of good governance include community participation, the establishment of the rule of law, transparency built on the basis of the free flow of information, caring for stakeholders, oriented towards consensus, equality, effectiveness, accountability, and vision. Supervisory function To realize an optimal supervision system, a structured and integrated approach must be established starting from the planning, implementation, reporting and follow-up stages of supervision results by all interested parties and work units. Supervision of the implementation of local government is a process of activities aimed at ensuring that local governments are in accordance with the plans and provisions of applicable laws and regulations. Efforts to Revitalize Internal Supervision of Local Government through the Inspectorate in Tegal Regency are by realizing good governance and the realization of good governance indicators, namely accountability, transparency and certainty.

Keywords: *Revitalization of Supervision, Local Government and Tegal District Inspectorate.*

I. INTRODUCTION

A good institution will be able to increase investment and accelerate the technological progress of a nation. The government apparatus has the main task of carrying out the general duties of government and development tasks. The general duties of government are those that have long been carried out by the government anywhere in order to meet the needs and interests of the community, such as maintaining security and order, providing education, health services, etc. While development tasks are tasks in the context of implementing development programs, which are generally implemented through development projects. When related to the purpose of organizing state administration, the general duties of government and development are carried out in order to realize national or state goals and in order to realize national or state goals and in order to carry out the duties of state government as referred to in the fourth paragraph of the preamble to the 1945 Constitution of the Republic of Indonesia. Public services have become a necessity and concern in the era of regional autonomy in accordance with Law Number 25 of 2009 concerning public services. The law governing the principles of good government is a function of government itself. In its main task, good government functions are those that can strengthen democracy and human rights, improve economic, and socio-cultural quality, reduce poverty, strengthen the protection of society and the environment, and be wise in utilizing natural resources so as to increase trust in the government.

The State is obliged to serve every citizen and resident to fulfil the basic rights and needs of the community within the framework of public services which is a mandate of the 1945 Constitution of the Republic of Indonesia, building public trust through public services that are carried out in line with the

expectations and demands of the community for the improvement of public services as an effort to emphasize the achievements of good governance. Planning, implementing supervision and control are management functions that must be carried out or carried out by government officials as state organizers. Supervision is a management function to control the course of the organization so that the goals are effective, efficient and economical in accordance with applicable laws and regulations. With supervision, the input can be obtained for decision makers to stop or eliminate errors, irregularities, misappropriation, and waste, prevent recurrence to achieve goals in carrying out the main tasks and functions of the organization and achievement of the vision and mission of the organization so that the goals are effective, efficient and economical in accordance with applicable laws and regulations. With supervision, the input can be obtained for decision-makers to stop or eliminate mistakes, deviations, misappropriations, and waste, prevent the recurrence of the same mistakes and get good ways to achieve goals in carrying out the main tasks and functions of the organization and achieving the vision and mission of the organization.

Supervision and control and guidance are 2 (two) functions that cannot be separated. Supervision encourages the inspection object to optimize the achievement of targets, while control is directed so that the inspection object always makes improvements to its management control system in the process of long-term organizational development. In the implementation of the duties and functions of examination and supervision, they are different, but they have similarities. The difference lies in the goals, while the similarity is to achieve better conditions, at least according to higher regulations or plans and regulations. (1) Supervision aims to ensure that the results of the implementation of activities are obtained efficiently and successfully, in accordance with the predetermined plan, this is in accordance with the opinion of Handayani who said that "Supervision aims to obtain the results of the implementation of work efficiently (efficiently) and successfully (effectively), in accordance with the predetermined plan". (2) Supervision and guidance by the Inspectorate of regional apparatus of the Tegal Regency government are intended so that the organization's objectives are in accordance with the plans and applicable laws and regulations and avoid findings of repeated mistakes, as well as in order to realize a clean and authoritative government. In carrying out the supervision and guidance mentioned above, the Tegal Regency Inspectorate gets the role of supervising, and maintaining the signs of laws and regulations to be obeyed by Civil Servants in the Tegal Regency Government area.

For this reason, every Civil Servant must master the scope of his duties and obligations, comply with applicable laws and regulations and be equipped with high morals and a strong mentality so that he can carry out his duties optimally. During its function, the Tegal Regency Inspectorate has received findings of violations along with recommendations to be followed up by the Head of the Work Unit, the results of which are reported to the Regional Head as the immediate supervisor. For this reason, it is necessary to optimize the implementation of supervision of local government administration, so that the role of the Tegal Regency Inspectorate can be maximized. Based on the description above, the author wants to know how to revitalize the internal supervision of local governments in the Tegal Regency through the inspectorate. Therefore, it is necessary to conduct further studies so in this writing the author chooses the title "Revitalization Of Internal Supervision Of Local Government Through The Inspectorate In Tegal Regency" In accordance with the background that has been described above, the problem can be formulated as follows:

1. What is the benchmark for the performance of a government in an effort to realize good government?
2. What is the supervisory function of the inspectorate in realizing clean local government?
3. How are the efforts to revitalize the internal supervision of local governments through the Inspectorate in Tegal Regency?

II. METHODS

This research uses a normative juridical approach method, namely literature research on secondary data, (3) with the aim of collaborating the provisions of the applicable law in the legal protection of norms or other legal regulations. (4) This approach method is carried out by reviewing legal norms in laws and regulations related to public services, then associated with the authority of the Tegal Regency regional

government in revitalizing internal supervision of local government through the inspectorate in Tegal Regency. The research specifications used in the research used are Descriptive Analytical, which describes the applicable laws and regulations associated with legal theories and their implementation practices.

(5) Primary data collection is carried out by an interview method that provides answers to questions directly information or information. Secondary data are obtained through the study of literature through documents that collect legal materials. The legal materials used in this writing are primary legal materials, secondary legal materials, and tertiary legal materials. (6) The data analysis method used is a qualitative method. Qualitative methods are data obtained, then systematically compiled to be further analyzed qualitatively to achieve clarity of the problem to be discussed. (7) Qualitative research is descriptive, that is, the data collected is in the form of words and images. Numbers are just supportive. The data obtained includes interview transcripts, field notes, photos, personal documents, and others. (8)

III. RESULTS AND DISCUSSION

A. Benchmark the Performance of a Government in an Effort to Realize Good Government.

The assessment of the good and bad of government can be judged if it has intersected with elements of the principles of good governance. The Indonesian Transparency Society (MTI) stated that the principles of good governance are as follows: (9)

a. Community Participation, All citizens of the community have a voice in decision-making, either directly or through legitimate representative institutions that represent their interests. Whole-minded participation is built on freedom of assembly and expression of opinion, as well as the capacity to participate constructively.

b. Upholding the Rule of Law, The legal framework must be fair and enforced indiscriminately, including laws concerning human rights. Transparency

c. Transparency is built on the basis of a free flow of information. All government processes, institutions and information need to be accessible to interested parties, and the information available must be sufficient to be understood and monitored.

d. Care for Stakeholders, Institutions and the entire government process must try to serve all interested parties.

e. Consensus-oriented, Good governance bridges disparate interests in order to build a comprehensive consensus and the best for the community, and especially in policies and procedures.

f. Equality, All citizens have the opportunity to improve or maintain their welfare.

g. Effectiveness and Efficiency, Government processes and institutions produce results according to the needs of citizens and by using existing resources as optimally as possible.

h. Accountability, Decision makers in government, the private sector and community organizations are accountable both to the community and to interested institutions. The form of accountability depends on the type of organization concerned.

i. Strategic Vision, Leaders and communities have a broad and far-sighted perspective on good governance and human development, as well as the sensitivity to make it happen, must have an understanding of the historical, cultural and social complexities on which that perspective is based.

B. Supervisory Function of the Inspectorate in Realizing Clean Local Government

To realize an optimal supervision system, a structured and integrated approach must be established starting from the planning, implementation, reporting and follow-up stages of supervision results by all interested parties and work units. Supervision of the implementation of local government is a process of activities aimed at ensuring that local governments are in accordance with the plans and provisions of applicable laws and regulations. (10) Oversight of local government consists of hierarchical oversight and functional oversight. Hierarchical oversight means oversight of local governments conducted by higher authorities. Functional supervision is the supervision of local government, which is carried out functionally both by sectoral departments and by the government that organizes the general government (ministry of home affairs). (11) In accordance with the Regional Regulation (Perda) of Tegal Regency Number 6 of 2008

concerning the Pattern of Local Government Organization, the Inspectorate is an element of supervision of the implementation of local government that is directly responsible to the Regent, with the functions of:

1. Planning of surveillance programs;
2. Policy formulation and facilitation of supervision;
3. Inspection, investigation, testing and assessment of supervisory duties.

According to Government Regulation (PP) Number 60 of 2008 concerning the Government Internal Control System (SPIP), article 11 states that, the embodiment of the role of the Inspectorate as a Government Internal Supervision Apparatus (APIP) is more as referred to in Article 4 letter g at least must:

1. Provide adequate confidence in the observance, efficiency, and effectiveness of achieving the objectives of carrying out the duties and functions of Government Agencies;
2. Provide early warning and improve the effectiveness of risk management in the implementation of the duties and functions of Government Agencies; and
3. Maintain and improve the quality of governance in the implementation of the duties and functions of Government Agencies.

With the supervisory function that has been implemented by the Tegal Regency Inspectorate as well as Tegal Regency Regional Regulation Number 6 of 2008 concerning the Pattern of Local Government Organization, it turns out that it has not provided optimal results in an effort to help the Regent to supervise the implementation of local government. These suboptimal results are among others shown:(12)

1. Findings of surveillance results that tend to be repeated;
2. Slow completion of follow-up recommendations on supervisory results;
3. Many Tegal Regency Government officials are entangled in legal problems.

C. Efforts to Revitalize Internal Supervision of Local Government through the Inspectorate in Tegal Regency

The Regional Inspectorate is one of the Regional Apparatus (PD) within the scope of the Provincial Government and within the scope of the Regency/City Government which has the main task and function of carrying out Internal supervision within the scope of government in the Province and Regency/City. In the implementation of government, development and society, it is necessary to have procedures and mechanisms for internal supervision that can carry out maximum supervision of the implementation of local government. However, factually the existence and work of the internal supervision unit cannot run optimally due to several obstacles in the implementation of the main tasks and institutional functions.

1. Obstacles of the Regional Inspectorate in carrying out supervision:

There are several obstacles and problems owned by the Regional Inspectorate in carrying out supervision and guidance on local government agencies, namely:

1. Internal Barriers

Internal institutional obstacles are the lack of support for apparatus human resources and the lack of financial resource support in carrying out institutional operationalization.

2. External Barriers

External obstacles are influenced by the legal position and authority of the Regional Inspectorate which is inseparable from the practical political frame and political intervention that is quite high on the existence of the apparatus in the Regional Inspectorate.

The high political control in the work of the Regional Inspectorate produces the results of auditing and the supervision and guidance produced by the Inspectorate cannot be maximized. The existence of the government's internal supervision unit is ambiguous due to the position and echelonization of the Regional Inspectorate which is positioned as a Regional Apparatus Work Unit (SKPD) as a regional technical institution and auxiliary institutions for the implementation of local governments that have an equal relationship with other Regional Apparatus Work Units (SKPD) within the scope of the Provincial and Regency/City Governments concerned. Therefore, maximizing the roles and duties of the Regional Inspectorate is an ideal and vision that is very far away to be realized because of the weaknesses of the Regional Inspectorate internally and externally that do not support the successful implementation of the duties of internal supervisors of local governments. Therefore, by observing several existing phenomena and

problems, efforts are needed to revitalize, accelerate the existence of internal local government control to realize good governance and the realization of good governance indicators, namely accountability, transparency and certainty. In order to realize an accountable government where the public is needed, a qualified strategy is needed in establishing an internal supervisory unit of local government, namely the need for revision of the legal position of the Regional Inspectorate, critically reviewing the structure and flowchart of the Regional Inspectorate. In addition, support for human resources of the apparatus, auditors and secretariat as a supporting system, in addition to financial resource support for the operationalization of the duties of auditors and supervisors in order to realize the effectiveness and efficiency of the implementation of the duties of the Inspectorate. What needs to be reformed is the apparatus that fills the Inspectorate institution, which not only comes from regional civil servants but also needs the recruitment of Government Employees with Contract Agreements (PPPK) as mentioned in Law Number 5 of 2014 concerning the State Civil Apparatus, that what is meant by ASN is civil servants and PPPK.

Therefore, the filling of functional and structural positions in the Inspectorate institution can also be filled by non-civil servants who have a professional background, are competent and have high integrity. Based on this, institutions can be filled by people who have the ability and capability to be reliable in the field of auditors in order to accelerate the improvement of the quality of human resources. On the other hand, after the legal umbrella, the support of human resources and budgets, as well as good work procedures and structures, the lack of political intervention (executive-legislative) in the institutional design of internal supervisory units, in addition to this, there is a very urgent thing that also needs to be improved, namely the relationship between the internal supervisory unit (regional inspectorate) and civil society (civil society) and the general public in the area itself. In managing public complaints against the implementation of public administration, especially in the field of public services, with the internal design of local government control, it will produce a higher degree of accountability in the eyes of the public. So that the regional inspectorate is not only responsible but can also be responsible for downward accountability. In order to improve the utilization and supervision of the performance of the State apparatus in carrying out general government tasks, as well as development supervision towards the realization of good and clean government, here the Inspectorate is a strategic institution to be asked for advice and input in every activity so that there is a process of continuity of internal supervision in every activity because the current duties of a Regional Head are very heavy, for this reason, a device is needed that assists in the supervision and guidance of every Government activity. With the existence of supervision from the District Inspectorate, it is hoped that every local government will be disciplined in every reporting, so that guidance and input can be given to the sustainability of government programs.

Supervision is essentially a function attached to a leader or top management in each organization, in line with other basic management functions, namely planning and implementation. Likewise, in government organizations, the supervisory function is the duty and responsibility of a head of government, where within the scope of the district government is the duty and responsibility of the regent. However, due to the limitations of a person's ability to follow organizational principles, the duties and responsibilities of the leader are left to his aides. People who will be placed in supervisory institutions need to be prepared carefully through an integrated and continuous coaching pattern. The purpose of supervision in a simple formulation is to understand and find what is wrong for the sake of future improvement. This has actually been realized by all parties, both those who supervise and those who are supervised, including ordinary people. Meanwhile, the purpose of supervision is to increase the utilization of the State apparatus in carrying out general tasks of government and development towards the realization of good and clean government. Talking about supervision is not really the responsibility of supervisory institutions alone but the responsibility of all government officials and society in all elements. Because actually supervisory institutions such as regional inspectorates, instead of being silent, do not do, are not innovative, cool and so on. But far from that assumption, the superintendent people in the area have acted in line with what the community itself thinks..

Pro-active steps towards effective and efficient supervision in fulfilling the guidance have been carried out such as reorganizing, improving the system, making guidelines and so on, but the conditions are

in progress and the results have not been significant and realized as desired by the community. The main task of the Regional Inspectorate is to supervise the implementation of government affairs, the implementation of guidance on the implementation of local government. The Regional Inspectorate as the Internal Supervisory Officer of Local Government has a very strategic role and position both in terms of aspects of management functions and in terms of achieving the vision and mission as well as government programs. The main task of the government is how to properly provide services to the public. To determine the success of public services, it is necessary to determine in advance the public indicators of its success. Internal control is a process that can be influenced by management where employees in providing adequately something certainty about achievements obtained objectively in their application of trustworthy financial statements sections, the application of efficiency and effectiveness in organizational operational activities and the application of applicable regulations and laws to be obeyed by all parties, but in the implementation of public services the Inspectorate as an institutional supervisors have not been an integral part of efforts to improve the quality of public services.(13).

IV. CONCLUSION

The supervisory function that has been implemented by the Tegal Regency Inspectorate as well as Tegal Regency Regional Regulation Number 6 of 2008 concerning the Pattern of Local Government Organization, has not yet provided optimal results in an effort to help the Regent to supervise the implementation of local government. These suboptimal results include being shown:

1. Findings of surveillance results that tend to be repeated;
2. Slow completion of follow-up recommendations on supervisory results;
3. Many Tegal Regency Government officials are entangled in legal problems.

The main task of the Regional Inspectorate is to supervise the implementation of government affairs, the implementation of guidance on the implementation of local government. The Regional Inspectorate as the Internal Supervisory Officer of the Regional Government has a very strategic role and position both in terms of aspects of management functions and in terms of achieving the vision and mission as well as government programs. The main task of the government is how to properly provide services to the public. To determine the success of public services, it is necessary to determine in advance the public indicators of its success. Internal control is a process that can be influenced by management where employees in providing adequately something certainty about achievements obtained objectively in their application of trustworthy financial statements sections, the application of efficiency and effectiveness in organizational operational activities and the application of applicable regulations and laws to be obeyed by all parties, but in the implementation of public services the Inspectorate as an institution The gungSIONal superintendent has not been an integral part of efforts to improve the quality of public services.

The suboptimal supervisory function of the Tegal Regency inspectorate, so this indicates a gap between the performance of the Tegal Regency Inspectorate and the first vision of development as stated in Tegal Regency Regional Regulation Number 3 of 2019 concerning the Regional Medium-Term Development Plan (RPJMD) of Tegal Regency for 2019-2024, namely "Realizing a Clean, Open, Accountable and Effective Government serving the Community". Therefore, it is considered necessary to reposition the role of the Tegal Regency Inspectorate to be effective in overseeing efforts to achieve the vision and implementation of the Tegal Regency development mission.

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