

## Conference Paper

# The Role of the Majene District Inspectorate as Government Internal Supervision Apparatus [Apip] in Supervision of Village Financial Management

**Muhammad Aliwardi**

Hasanuddin University Public Administration Doctoral Student

**Abstract.**

Village funds and their allocation are managed independently by the government of villages throughout Indonesia, including the villages in Majene District, West Sulawesi Province. However, the amount and allocation of village funds, managed by the village government apparatus, are prone to mismanagement or potential misuse, which necessitates proper supervision. The Inspectorate of Majene Regency, as the Apparatus District Government Internal Control (APIP), is tasked with overseeing the management of village funds for the 82 villages in Majene District. Internal constraints hinder the supervision of village funds, which is the main reason for the lack of budget inspection by the Inspectorate of Majene Regency, along with other constraints that will be revealed in this study. This research aims to analyze the extent of the role of the Apparatus Government Internal Oversight in the Inspectorate of Majene Regency in supervising the management of village finances throughout the district.

The research method used in this study is descriptive qualitative. Data collection techniques include interviews and observations as primary data, and document reviews as secondary data. Primary data sources were obtained through interviews with ten informants, as well as observations and document reviews. Secondary data were gathered from existing data within the office of the Inspectorate of Majene Regency, as well as data from the villages.

The data analysis process involved data collection, data reduction, data verification, and drawing conclusions. The research results indicate that the Inspectorate of Majene Regency has not been able to audit all villages within a year due to budget limitations for inspection costs. As a result, inspections are conducted on a rotational basis. In terms of monitoring, the Inspectorate of Majene Regency has made significant efforts to monitor and provide guidance on governance issues related to village finances and other problems. Additionally, the Inspectorate has responded to all inputs concerning village issues, including conducting inspections, especially in villages nearing village head elections.

**Keywords:** supervision, management, village finance

Corresponding Author:

Muhammad Aliwardi; email:  
aliwardimuhammad@gmail.com**Published** 2 October 2023Publishing services provided by  
Knowledge E

© Muhammad Aliwardi. This article is distributed under the terms of the [Creative Commons Attribution License](#), which permits unrestricted use and redistribution provided that the original author and source are credited.

Selection and Peer-review under the responsibility of the 1st DIC Conference Committee.

 OPEN ACCESS

## 1. Introduction

In classical management theories from Henry Fayol and GR Terry, control is always an important management function that cannot be separated or is as important as other management functions. GR Terry in his book *Principles of Management* [1] emphasized that management functions term it POAC which stands for Planning, organizing, actuating and controlling.

The definition of controlling above interpreted as supervision as according to Robbins and Coulter in the book Ismail Solihin [2] control, supervision or (controlling) is a process of monitoring to various activity Which done source Power organization For ensure that the activities carried out will be able to achieve the objectives established and corrective actions can be taken to correct them deviation Which happen. Furthermore, According to Rahayu Relawati [3], supervision (*controlling*) is part of functional management. Supervision is a valuation process by managers to determine whether the implementation activity is already consistent with the plan and is objective that organization i has already reached.

Furthermore, Kartini cartono [4] give understands that supervision is on generally para follower can Work The same with Good towards achieving the goals and general objectives of the oversight organization for measure results work and avoid deviations; if necessary, immediately take corrective action against deviations deviation that. Temporary Sondang P. Siagian [5] say supervision is the process of observing the implementation of the entire organization to ensure that all work being carried out goes according to a plan that has previously set.

The realization of the goals desired by the actual organization is nothing but the purpose of supervision. This is because every activity has a specific purpose. Hence, the absolute surveillance needed for business achievement is something objective. According to Situmorang and Juhir [6] surveillance purposes are as follows:

1. Know the way work is fluent or No
2. Repair mistakes made by employees and stage prevention so that no repeated returns the same mistakes or emergence that mistake new.
3. Know is the use of the budget that has been set in plan directed to target and appropriate with which it has planned.
4. Knowing implementation work suitable by program (phase-level implementation), such as that already determined in *planning* or no.

5. Know results work compared to with Which has set in *planning* , that is standards

Rahman [6] too put forward about Meaning supervision, namely:

1. For know is all something walk in accordance with plan Which has set
2. For know, something has walked in accordance with instructions as well as the principles that have been set.
3. For know is weaknesses as well as its difficulties and failures, it can hold changes for repair as well as prevent repetition activities that are wrong.
4. For, know is all something walk efficient and can hold improvements more continue, so that get efficiency, which is more right.

The Regional Inspectorate as the Government Internal Supervisory Apparatus [APIP] has the same role control function or supervision as stated above. The Government Internal Supervisory Apparatus (APIP) in order to support management in achieving organizational goals is carried out through organizational internal control, as mandated by Law No. 1 of 2004 concerning the State Treasury. Internal control is carried out evenly in government areas to increase performance, transparency, and accountability in the management of state finances. This matter is also in line with the government's commitment to realizing a government that is free of corruption, collusion, and nepotism in various aspects of implementing the universal tasks of government and development, as outlined in Law No. 28 of 1999 concerning the Administration of a Clean and KKN-free Country.

The defined internal control in Law No. 1 of 2004 about The State Treasury was inaugurated by Regulation Government No. 60 of 2008 concerning System Government Internal Control (SPIP). System Government Internal Control (SPIP) is implemented in a manner that is evenly distributed in government area centers as well as regional governments.

The next Minister of Home Affairs Regulation No. 35 of 2018 concerning policy Supervision Administration Regional Government in 2019, especially in Article 1, paragraph 2, explained that the supervision maintenance regional government is effort, action, and intended activity to ensure maintenance of the Local Government running in a manner that is as effective as well as efficient suitable with condition regulation legislation.

Village as part of government area district/city as meant by law number 6 of 2014 article 5, of course, just becomes the part that is not inseparable from government district/city where village the be, by him. That so regency the must build villages within

his territory in study, meaning that villages within the government area are Regency Majene.

Regency Majene is one districts in West Sulawesi Province with based on District Regulations Majene number 7 and number 8 of 2012 dated 6 December 2012 concerning expansion village / kelurahan , then since 2012 District Majene experience expansion of the territory of 40 villages / kelurahan into 82 villages / kelurahan and earlier totaling 4 districts into 8 districts .

Village fund are funds managed by the government village as Permendagri number 114 of 2014 concerning guidelines development villages Chapter I article 1 paragraph 21 that the Village Fund is a source of funds from budget intended state revenue and spending for village and transferred through budget income and spending area district / city and used For finance maintenance government village , execution development village , coaching social village , and empowerment public village , and paragraph 22 Allocation of Village Funds, hereinafter abbreviated as ADD, is the balance fund received district / city in Budget Regency / city Regional Income and Expenditures after less Allocation Fund Special .

In the use or implementation of government villages that use village funds and village fund allocations, there is technical good priority use of village funds as instruction technical Ministry village, hint technical use allocation of village funds by the government regency or instruction technical disbursement of village funds by the ministry finance and systems responsible for answering finance by the authorities government village.

The inspectorate area is the organization device area to be one organization apparatus government internal supervisors [APIP] in the region have not quite enough answer supervision in the district/city including supervision to management finance village that is use of village funds and allocation of existing village funds in scope regency, the Regulation of the Minister of Home Affairs [ Permendagri ] number 73 of 2020 concerning supervision management finance village in chapter I article 4 paragraph 1 Regent/Mayor do supervision management finance village in the region regency/city and paragraph 2. Supervision, as described in paragraph [1], was carried out by district/city APIP and camera.

Why are management finance villages that use village funds, and why is the allocation of village funds very important for supervision ? Village fund accumulation and village fund allocation each relatively large number of villages that is between 1 billion and 1.5 billion each year and amount the of course very vulnerable For wrong function in management Good That intentional nor No intentional, aside That amount the Can just affect the morale of the officers government village.

kindly national or in scope government Regency Majene Lots report public concerns about the use of village funds, good reports that are delivered to the ombudsman, inspectorate area, or in a manner direct to apparatus enforcer law [APH]. Report public regarding village funds covers among other things: conjecture no transparency, mark-up, fictitious, project no in accordance need, no in accordance rule in unscrupulous management of village funds head village. This potency resulted in crisis trust in the head village along with village officials and conflict between public villages, so that if No There is supervision from true party have task authority, the APIP includes Inspectorate regency, which will hinder the development process village.

## 1.1. Research Purposes

Purpose of study This is

1. To see the role of Inspectorate Regency Majene as Regency APIP majesty in supervising management finance village scope Government Regency Majene.
2. Provide recommendations to inspectorate Regency Majene and Government Regency Majene about inspection villages, specifically management finance villages.

## 2. Methods

The research method used is qualitative with approach studies purposeful narrative For give description related role District Inspectorate Majene in do supervision management finance village in scope government Regency Majene.

Data collection carried out is Primary data collection is the result data interview direct, results surveys, and questionnaires to respondents, and secondary data namely the data obtained from other sources already there. The primary data source in this study was obtained directly from respondents through activity interviews, observations, and primary data, namely the result data inspection village that is in the office inspectorate regency majesty that own funds results in data inspection inspectorate regency majene in the village.

Election informants were chosen intentionally through purposive sampling (intentionally). The locus in this study is agency researcher Work, so for the sake of maintaining objectivity in this study, researcher No became a key informant and became a researcher. The key informant in question as much 10 people, that is Inspector

Inspectorate Kab. Majene. Secretary Inspectorate Kab Majene, Urban Regions I, II, and III, Position Intermediate Functional Auditor (JFA) 1 Person, 1 Person P2UPD Madya, and 3 Heads considered village Can to represent head villages in the district Majene.

To obtain associated valid information problem research, data collection using technique interviews directly to informants study in a manner free for dig profound information related Role Apparatus Government Internal Oversight in matter This inspectorate Regency Majene on the management of village funds in the district Majene. Next, we observe the field to observe or retrieve related data with a focus study. In addition, we also review documents and report the supervision management finance village in the District Majene.

### 3. Results and Discussion

#### 3.1. Audits

Auditing is the collection and evaluation of evidence to determine and report the degree of correspondence between that information and established criteria. Auditing must be performed by competent, independent, and integrity individuals. According to Siti Kurnia Rahayu and Ely Suhayati [7]:

A performance organization rated Good If concerned organization capable of carrying out tasks in the framework reached goals that had been set to a high standard with low cost. Good performance for something organization achieved when administration and provision services by the organization concerned were carried out at an economical, efficient, and effective level. The draft economy, efficiency, and effectiveness are related to one another and cannot be interpreted in a separate manner. The draft economy ensures that the input costs used in operational organizations can be minimized. The draft efficiency ensures that the maximum output can be achieved with the source available power. Whereas draft effective means that services provided/produced by the organization can serve the need for user service with the right.

In Act Number 15 of 2004 concerning Inspection State Financial Management and Responsibility, Article 4 paragraph (3) defines inspection performance as inspection of management state finances consisting of inspection cool economy and efficiency, as well as inspection aspect effectiveness. Furthermore, the Constitution stated that inspection performance was common for interest management by officials' government internal controls. Therefore, an audit was conducted on performance audits covering economic audits, efficiency, and effectiveness. Economic and efficiency audits are

called management audits or operational audits, whereas effectiveness audits are called audit programs. Emphasis on audit activities on economy, efficiency, and effectiveness, something organization gives characteristics that distinguish a performance audit from one another.

More technical audits at the time inspection report finance village, among others, are administration, reporting, and accountability with aspect testing on administration income, financing and spending village, procurement goods and services, liabilities taxation, administration assets, and utilization results.

LPJ APB Desa reports accountability realization budget compulsory village income and expenditures submitted by the village head. LPJ Realization of APB Desa is document accountability for a one (one) year set budget with village regulations (des). Submission of LPJ Realization of Village APB is carried out no later than 3 (three) months after the end-of-year budget. Appropriate with stipulated conditions, Article 71 Regulation of the Minister of Home Affairs Number 20 Concerning Management Village Finance mentioned that LPJ Realization of APB Desa is part of the Report Administration Village Administration (LPPD) End of Year Budget.

In an interview with Mr. Andi Amran, SH, MH as Inspector Inspectorate Regency, Majene says that:

*“Conducting an audit on the village must in a manner thorough Because villages especially existing \_ in scope government Regency Majene is very rare touched by the examiner from other [APIP]. that is bpkp and try exists mapping inspection Because limitations budget and auditor apparatus so No all village can be expected in One year budget inspection so that incoming villages on the checklist should maximized so that daopat checked activity until 3 years ago. Like year, our 2022 budget only uses budget inspection villages as much as IDR 127,050,000 [ One Hundred and TwentySeven Million Fifty Thousand Rupiah], which is sufficient for inspection of 14 villages. This happened because the budget for inspection inspectorate is as much as 1.4 billion divided for inspection ops and examination other including inspection special.”*

(Interview January 13, 2023).

Part of the process or stages over the audit with objective certain done; if gaped, there is problem. One of them If there are problems reported by the community, complaints, or reports, this is what was made as basic in carrying out the audit.

Furthermore, we interviewed Mr. Aco Firman, S. Kom. , M.Sc. as an Associate Auditor of the p2upd Inspectorate Regency, Majene says:

*“do inspection village must covers all type shopping especially asset spending because of one weakness government village is not very orderly in payment tax as well as recording of assets so That This time happening transition head village sometimes difficult Village assets and personal assets are separated head village, aside That This is one thing that can raises chaos in public village on the way utilization of village assets those.”*

(Interview January 17, 2023).

as results interview with Mr. Abrar S.Sos , M.si as Secretary Inspectorate Regency Majene :

*“For conduct a village audit must Pay attention to the process stages planning village and engagement figures in the village the [participatory model] in determination scale priority planning development village as well as notice the rules to be reference or instruction technical use of village funds and allocation of village funds*

(Interview January 13, 2023).

### 3.2. Examination With Specific Purposes

An examination with an objective certain is inspection carried out with an objective specifically, outside inspection finance, and inspection performance. The examination results with objective certainty are the conclusion. In accordance with this definition, a kind inspection can form all types of inspection, in addition to financial audits and operational audits. Accordingly, incl in type the inspection including among them are compliance audits, investigative audits, and special audits when approaching the election head village.

Inspection with objective certainty This sometimes can become inspection special depends properties and why inspection happens. Usually, inspection that happens because report public consequence exists anxiety in society village, report from agency related with planning and management finance village or the villages to be face election head villages where scared head villages that are not selected return can just No Again longer report and hand over existing village assets.

it as the inspector said Regency Majene Andi Amran, SH, MH *“That the villages to be do election head village to be prioritized inspection in year running and when Already done examination 1 or 2 years Then to be checked special with objective regulate village assets and cash balances approaching election head village.”*

Temporary That’s Mr. H. Bachri S.Sos , MAP middle auditor state that *“ Very often happen problems of assets and village cash balances in villages that do election head*



*village if happen replacement head village Because head the old village tends No Again pay attention to village assets and cash balances the who knows That Because element intentional that is of course mean For Keep going using village assets the or Because element no on purpose that is No There is Again care and responsibility responsible for village assets the ”*

this agreed by all three Inspector Assistant [ irban ] to the Inspectorate Regency Majene namely Mr. Sedri Madussila, SEAk , as Iban 1, Mr. Aswadi Ahmad, SEMAk , as Irbn II and Mrs. Bau Marlianti , S.Sos , M.Sc as Iban III at the interview in a manner together agreed that “ *Villages that will do election head village to do inspection special especially on village assets and village cash balances For avoid possible things will become problem later day ” .*

### 3.3. Monitoring

Monitoring and Evaluation are important stages of cycle planning and implementation. Monitoring is done so that all data or information from something observed activities can become the basis for taking decisions and performing the required action such action is a response to results observations show no results in accordance with plans that have set. Evaluation aim: To see level success management activities through evaluation of management and execution output, as well as problems encountered. Assessment results further become the material evaluation performance of programs and activities .

Evaluation is assessment, moderate intervention walk or Already finished For see relevance, effectiveness (efficiency), effectiveness, impact and sustainability from a planning process. The goal is to enter lessons learned (*feedback*) into the process of making decisions.

If authority and responsibility are provided to somebody or group, monitoring is needed. To ensure the extent to which the implemented program is suitable for the program plan.

as results interview with Mr. Sedri Madussila SE, MM as Irbn Region I Inspectorate Regency Majene:

*“Stay do coaching with compile planning assessment and supervision in a manner periodically to every village. Furthermore, monitor implementation task inspection in the village”.*

(Interview January 16, 2023)

as a result of interviews with Mr. Iswadi, SE, Ak, and M.Sc. as Irbn Region III Inspectorate Regency Majene states:

*“Implement and improve APIP’s role in monitoring follow progress and realization absorption budget.”*

(Interview January 16, 2023)

The existing processes in activity monitoring and evaluation in a simple manner involve ” tracing ” the process that occurs. If in search mentioned there is something inequality, then quick repair is done so that No dragged on in problem the.

For see monitoring and guidance carried out by the Inspectorate Regency Majene to villages scope District Government. Majene then we did interview with 3 heads village that we do on a variety of chance namely Mr. Arifin S.Kep Head of Buttu Village Baruga who is in the District Banggae [ District City] Regency Majene , Mr Napsir Head of Balombong Village Subdistrict Pamboang Regency Majene and Mr. Hardi Head of Ulumanda Village Subdistrict Ulumanda Regency Majene , village This entered intentionally. Because are in the District The most distant mountains from capital regency Majene.

In an interview with a third-person head village, an event was held by the District Village Community Empowerment Service [PMD]. Majene so statement they are relatively the same namely ” *Inspectorate Regency Majene is very good in do monitoring and coaching For avoid as early as Possible mistakes made by the government village that can a fatal outcome moment Later only just No all village have opportunity and budget For consult in a manner straight to the office Inspectorate Regency Majene So consultation sometimes done with good auditors in a manner direct if There is chance or past telephone mobile”*

Furthermore For their auditing problems agreed says “ *‘an audit was conducted Inspectorate Regency Majene is very detailed, especially financial and asset audits and this is very helpful For regulate finance government villages and government assets village, only just this audit not enough continuous So every villages that have been audited by the Inspectorate Regency Majene Possible will be audited in 2 or 3 years then.’*”

### **3.4. Activity Supervision Other**

Give not enough answer to somebody or group as explained previously; no means give authority the without there is a monitoring process. Precisely need done Supervision is required to ensure the implementation of the program in accordance with the existing prototype.

In an interview with Mr. Andi Amran SH, MH as Inspector Inspectorate Regency Majene says:

*"We continue do support and provide service consultation in a manner continuously to government village scope Regency Majene and who became factor supporters is exists that communication and coordination intertwined to governments village with the auditors in the inspectorate regency Majene*

(Interview January 13, 2023)

Interview with Mr. Sedri Madussila SE, MSi as Irban Region I Inspectorate Regency Majene

*"First, coaching is performed in an intensive manner. Second, give guidance sustainable Third, accept consultation from every person government village in need explanation".*

(Interview January 16, 2023)

as a result of an interview with Mr. Aco Firman S. Kom and M. Si. As the Auditor of P2UPD Intermediate Inspectorate Regency states:

*"So far here are the steps taken is first, check, next do coaching and doing supervision to implementation."*

## 4. Conclusion

Research results show that role Inspectorate Regency majesty in do supervision governance finance village in the District majesty so can concluded as following:

1. From the aspect of the Inspectorate audit Regency Majene not yet maximum Because Not yet Can reach all village For 1 year inspection budget That because budget cost examination contained in the District Regional Inspectorate Majene is very limited so that in 2022, only as many as 14 villages can be inspected using budget Rp. 127.050.000,-. So inspection carried out in villages throughout the district Majene is inspection in a manner take turns.
2. On Aspect monitoring Inspectorate Regency Majene has do matter maximum about monitoring and coaching governance problem finance village and problems others, This done with various method depends party government village at the time contact the auditor at the Inspectorate Regency Majene Can in a manner direct to office Inspectorate, meet personally or past telephone mobile '

3. Regarding aspect activity supervision, other Inspectorate Regency Majenes have responded to all inputs about problems in the village; good problem management village finances and assets or other problems indiscipline the device village, maladministration, and incl do inspection specifically in the villages that will do election head village For regulate village assets and village

#### 4.1. Recommendation

1. There are additions budget inspection of the Inspectorate Regency Majene especially inspection management finance village remember magnitude the amount of village funds and the allocation of village funds managed by villages in the district Majene.
2. There is a communication and adjustment timetable with other APIP elements, namely BPKP, in carrying out inspection villages so that all villages can perform supervision during the one-year budget.
3. The maximization coaching againsta apparatus government village by the inspectorate regency majesty Good in a manner institutional or personally for guard accountability management finance village that includes report accountability management finance village, efficiency and effectiveness management finance village, and the implementation of other appropriate assignments with provisions regulating applicable laws. \_

#### References

- [1] Sukarna, Dasar-Dasar Manajemen, Bandung: CV. Mandar Maju, 2011.
- [2] Solihin I. Pengantar Manajemen, Jakarta: Erlangga, 2009.
- [3] Relawati R. Dasar Manajemen. Malang, Malang: Universitas Muhammadiyah; 2012.
- [4] Kartono K. Psikologi Umum. Bandung: Sinar Baru Algies Indonesia; 2002.
- [5] Siagian SP. Manajemen Sumber Daya Manusia edisi satu. Jakarta: Bumi Aksara; 2003.
- [6] Situmorang V, Juhir J. Aspek hukum pengawasan melekat dalam lingkungan aparatur pemerintah. Jakarta: Rineka Cipta; 2001.
- [7] Rahayu SK, Suhayati E. Auditing : Konsep Dasar dan Pedoman Pemeriksaan Akuntan Publik. Edisi Pertama (Yogyakarta): Graha Ilmu; 2013.W9744