

Impelension of Supervision by the Government Internal Supervision Apparatus (Apip) on Village Financial Management in Bolaang Uki District

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Article Info

Article history:

Accepted: 13 October 2025

Published: 1 December 2025

Keywords:

Implementation;

Supervision;

Village Financial Management.

Abstract

This study aims to analyze the implementation of supervision carried out by the Government Internal Supervision Apparatus (APIP) on village financial management in Bolaang Uki District, as well as to find out the obstacles faced in its implementation. Village financial management is an important aspect of transparent and accountable village development, so it requires an effective supervision mechanism. The research method used is an empirical juridical approach with data collection through field studies and documentation. The results of the study show that supervision by APIP has not been fully optimal, characterized by inconsistencies in the reporting and use of village funds. The inhibiting factors include limited human resources, low understanding of village officials on financial regulations, and weak coordination between APIP and village governments. Therefore, it is necessary to strengthen the capacity of APIP, increase training for village officials, and synergy between institutions to encourage village financial management in accordance with the principles of good governance.

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1. INTRODUCTION

Regional autonomy is given to the community as a legal entity authorized to regulate and manage government affairs handed over by the central government. The implementation is carried out by the regional head and the Regional People's Representative Council (DPRD) with the support of the appropriate regional apparatus. In this context, delegated government affairs come from the power that is in the hands of the President.

In a unitary state, final responsibility remains under the control of the President as the holder of supreme power. As a form of control, the President has the obligation to provide guidance and supervision over the running of government in the regions. This step aims to ensure that the implementation of regional autonomy remains in line with national policies, so as to create unity of direction and goals between the central government and local governments. This coaching is carried out through the preparation of norms, standards, procedures, and criteria (NSPK) designed by ministries or non-ministerial government agencies. This NSPK is a reference for the regions in managing government affairs that have been delegated.

In order to strengthen the implementation of regional autonomy, it is important to have a clear mechanism related to coaching, supervision, and empowerment, as well as strict sanctions. The existence of these sanctions aims to ensure that local governments are responsible in carrying out their duties and operating in accordance with applicable regulations. Supervision by the relevant ministries is carried out strictly so that every task given to the local government is carried out effectively. The guidance provided is not only in the form of administrative supervision but also technical training for local governments.

In the implementation of Regional Government, the Regent or Mayor has the obligation to provide guidance and supervision in accordance with the provisions of Article 380 Paragraph (1 and 2) of Law Number 23 of 2014 concerning Regional Government. The article mandates that the Regent or Mayor as the regional head at the district/city level is responsible for supervising and fostering the regional apparatus in his area. To carry out this task, the Regent or Mayor receives support from the district/city inspectorate.

In carrying out supervisory duties, the Regency/City Inspectorate is responsible for the implementation of internal supervision, which is an integral part of the government's internal control system. Based on Government Regulation Number 60 of 2008 concerning the Government Internal Control System, internal supervision includes the entire process of auditing, reviewing, evaluation, monitoring, and other supervisory activities on the implementation of organizational duties and functions. The purpose of this supervision is to ensure that each activity has been carried out in accordance with the standards and criteria that have been set effectively and efficiently to achieve good governance. In this article, the regulation describes several components of supervision such as audits, reviews, evaluations, monitoring, and various other supervisory activities.

With supervision from the Inspectorate, it is hoped that the village government can run more transparently, accountably, and effectively, so that the goals of sustainable village development and improving the welfare of the village community can be achieved. Supervision of village financial management by the Inspectorate is mandated in laws and regulations in Indonesia, including: Article 115 Letter g of Law number 6 concerning Villages which states that the guidance and supervision carried out by the Regency/City Regional Government as referred to in article 112 paragraph (1) includes: supervising the management of Village Finance and the Utilization of Village Assets in addition to that the Government also issued a regulation of the Minister of Home Affairs Number 73 of 2020 concerning Supervision of Village Financial Management which regulates Supervision by the government's Internal Supervisory Apparatus starting from the Form and Scope of Supervision, Stages of Supervision consisting of planning; implementation; Reporting; and follow-up on the results of supervision.

In the implementation of supervision of village fund management in South Bolaang Mongondow Regency from 2021 to 2022 in 81 villages, the follow-up results of internal supervision by APIP within the Regional Government of South Bolaang Mongondow Regency are still very low, namely as follows:

NO	Audit of Village Fund Management for the 2021-2022 Period					Information
	Number of Examination Findings	Number of Recommendations	Number of Recommendations Followed Up	Number of Recommendations that have not been followed up	Follow-Up Percentage	
	1	2	3	4	5	6
	194	281	62	219	22,06	Low

Based on the data on the number of findings of supervision of village fund management above, there are still most of the recommendations of the results of supervision that have not been followed up, from 7 sub-districts in South Bolaang Mongondow Regency, the author took one of the sub-districts with the most villages, namely Bolaang Uki District with 17 villages, administratively Bolaang Uki District is the Capital City area in South Bolaang Mongondow Regency which is the object of supervision, in order to create the principle of good governance.

2. RESEARCH METHODS

This type of research is normative-empirical research which is a type of normative legal research that is supported and complemented by empirical data. namely the type of research collected from book references in the form of law books and laws and regulations.

3. RESULTS OF RESEARCH AND DISCUSSION

a. Implementation of Supervision by the Government Internal Supervisory Apparatus (APIP) on Village Financial Management in Bolaang Uki District

The implementation of supervision by the Government Internal Supervision Apparatus (APIP) in village financial management in Bolaang Uki District is part of the government's systematic efforts to realize good, transparent, accountable, and free from corruption, collusion, and nepotism (KKN) practices, as mandated in various laws and regulations, especially Law Number 6 of 2014 concerning Villages and Government Regulation Number 60 of 2008 about the Government's Internal Control System. In this context, the supervision carried out by APIP is not only administrative, but also includes substantive aspects of the village financial management process, starting from the planning stage, implementation, to reporting and accountability.

In general, the supervision carried out by APIP consists of two main forms, namely preventive supervision and repressive supervision. Preventive supervision is carried out in the form of coaching, reviewing, and assisting the village government, especially in preparing planning and budgeting documents, such as the Village Government Work Plan (RKPDs) and the Village Revenue and Expenditure Budget (APBDes). However, the implementation of this supervision in the field still encounters various obstacles, such as the low capacity of village government human resources (HR) in understanding financial management regulations, the limited number of APIP auditors who have certifications, and the lack of operational budget available for the implementation of comprehensive supervision. As a result, the coaching that should be able to prevent irregularities in the use of village funds has not been running optimally and sustainably.

Meanwhile, repressive supervision is carried out through audits and audits of the implementation of activities and the use of village funds, including audits of village financial accountability reports. In practice, this audit is carried out periodically, especially if there are reports from the public or the findings of document reviews that show indications of irregularities. Based on the results of the South Bolaang Mongondow Regency Inspectorate inspection in recent years, a number of recurring problems were found in village financial management in Bolaang Uki District, such as unplanned spending, procurement of goods and services without clear procedures, and inaccurate financial reporting and not accompanied by valid supporting evidence. These findings show that there are still gaps in the village's internal control system and the weak implementation of the recommendations given by APIP.

The implementation of supervision by APIP has also not been fully able to form a culture of financial management based on integrity and transparency at the village level,

because supervision tends to be administrative and reactive. This is exacerbated by the lack of coordination between APIP and other supervisory agencies, such as the Community and Village Empowerment Office (PMD), as well as the absence of strict sanctions against villages that do not follow up on the findings of the examination. In fact, to realize accountable village financial management, supervision must be carried out comprehensively and synergistically, involving various parties, including community participation in carrying out social control.

Thus, although normatively APIP has carried out its supervisory function in accordance with the applicable legal provisions, empirically the effectiveness of the supervision is still not optimal. The success of supervision is greatly influenced by several important factors, including the institutional capacity of APIP, the commitment of village heads in implementing the principles of good governance, and policy support from local governments to strengthen the role of the inspectorate in encouraging village financial accountability. Therefore, concrete steps are needed to improve the quality and effectiveness of supervision, including through continuous training for village officials and APIP auditors, increasing the supervision budget, and enforcing strict and consistent follow-up of audit results.

b. Factors Affecting the Effectiveness of Supervision by the Government Internal Supervisory Apparatus (APIP) on Village Financial Management in Boolang Uki District

The effectiveness of supervision by the Government Internal Supervisory Apparatus (APIP) on village financial management is highly determined by a number of interrelated internal and external factors, both structural, instrumental, and cultural. Although normatively the role and authority of APIP have been regulated in various regulations, such as Government Regulation Number 60 of 2008 concerning the Government Internal Control System and Minister of Home Affairs Regulation Number 73 of 2020 concerning Supervision of Village Financial Management, its implementation in the field still faces various complex challenges.

1. Capacity and Competence of Human Resources (HR) APIP

One of the main factors that affect the effectiveness of supervision is the quality and quantity of human resources (HR) in APIP. Many regional inspectorates, including in South Bolaang Mongondow Regency, experience a limited number of competent and certified auditors. Internal auditors assigned often do not have adequate educational background or technical training to conduct audits on increasingly complex village financial management. This has an impact on the low quality of supervision, both in terms of depth of analysis and the ability to provide applicative and risk-based recommendations.

NO	JOB NAME	NUMBER OF AVAILABLE HR	AMOUNT OF HUMAN RESOURCES REQUIRED
1	Associate Auditor	0	4
2	Young Auditor	8	8
3	First Auditor	9	16
4	PPUPD Intermediate	0	4

5	Young PPUPD	4	8
6	First PPUPD	5	16

This study reveals that one of the main problems in the supervision of village financial management in South Bolaang Mongondow Regency is the limited number of human resources in the Regional Inspectorate, especially supervisory functional personnel. Based on the data obtained, the number of supervisors currently is insufficient to handle a large workload. For example, in the position of Associate Auditor, there are no supervisors available, even though there should be four people according to the analysis of human resource needs. Likewise with the position of Supervisor of Intermediate Regional Government Affairs Organizer (PPUPD), which should have four supervisors, but none are available. This imbalance leads to a lack of supervisors, which has an impact on reducing the effectiveness of supervision on village financial management, and increases the risk of errors in village budget management, procedural inconsistencies, and potential undetected violations.

2. Budget Constraints and Operational Facilities

The effectiveness of supervision is also influenced by the limited budget allocation available for the implementation of the supervisory function by APIP. This low budget leads to limitations in the mobility of auditors to conduct field visits to villages, especially villages in remote areas with difficult access. In addition, the lack of facilities such as transportation facilities, information technology, and other audit support devices also hinders the optimal implementation of tasks. As a result, the frequency of supervision is limited and does not touch the entire village equally.

3. Village Government's Commitment to Accountability

Another factor that is very crucial is the commitment of the village head and his apparatus in implementing the principles of accountability and transparency. Many village heads do not fully understand the administrative and legal obligations in village financial management, so they tend to ignore the importance of compliance with fund management rules. In some cases, the village head even views the presence of APIP as a "nuisance" rather than as a partner in coaching and supervision. This is a psychological and cultural obstacle in building healthy and constructive supervisory relationships.

4. Follow-up on Audit Findings

The effectiveness of supervision is closely related to **the follow-up** of the examination results. One of the weaknesses that is often found is the low level of completion of the findings that have been identified by the APIP.⁵ Many recommendations are not acted upon quickly or even ignored, either because of weak administrative sanctions or because of the absence of a strict monitoring system. This causes supervision to have no deterrent effect and tends to be unsustainable.

5. Inter-Agency Coordination and Participatory Supervision

The effectiveness of supervision is also determined by how well the coordination between APIP and related agencies such as the Community and Village Empowerment Office (DPMD), the Financial Audit Agency (BPK), and the Financial and Development Supervisory Agency (BPKP) are. Weak synergy leads to overlap in coaching and supervision, as well as the absence of an integrated information system that can be used to detect irregularities early. In addition, the lack of community involvement in the process of social supervision of village finances worsens the situation, as weak control from residents opens up opportunities for corrupt practices that are closed from public monitoring.

It can be concluded that the effectiveness of APIP supervision on village financial management is not solely determined by the regulatory framework, but is greatly influenced by institutional capacity, budget support, commitment from the village government, as well as coordination and follow-up mechanisms for supervision results. Therefore, efforts to strengthen supervision need to be carried out comprehensively, both from the internal institutional side of APIP and in building a healthy, transparent, and accountable village financial management ecosystem.

4. CONCLUSION

The implementation of supervision by the Government Internal Supervision Apparatus (APIP) on village financial management in Bolaang Uki District has not been fully effective. Although supervision has been carried out in accordance with regulations, various weaknesses are still found, such as irregularities in the use of the budget and the low quality of village financial accountability. The effectiveness of this supervision is influenced by several main factors, namely the limited number and competence of APIP auditors, the lack of supervision budget, the weak understanding of village officials on financial regulations, the lack of follow-up on findings, and the lack of optimal coordination between institutions and community participation. Therefore, strengthening the institutional capacity of APIP and increasing accountability awareness at the village level is very important to realize transparent and accountable village financial governance.

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