
ANALYSIS OF THE IMPLEMENTATION OF REGIONAL INSPECTORATE SUPERVISION ON THE PERFORMANCE OF REGIONAL SERVICE AGENCY KUTAI BARAT DISTRICT

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ABSTRACT

Introduction: This study aims to determine the implementation of supervision carried out by the Inspectorate of West Kutai Regency as an internal supervisory agency of the local government on the achievement of the performance of the BKD of West Kutai Regency as a regional staffing institution and what influences the implementation of supervision carried out by the Inspectorate of West Kutai Regency. This research was conducted in West Kutai Regency, with informants of inspectorate and BKD employees who were considered competent. Data was collected through field observations and in-depth interviews. **Methods:** This research method is descriptive and qualitative. **Results:** The results of the study show that the implementation of supervision carried out by the Inspectorate of West Kutai Regency on BKD through three stages, namely: First, the preparation of supervision carried out by inspectorate officials. . Second, the implementation of supervision carried out by inspectorate officials, the author considers that what is done by inspectorate officials has not been effective. Third, the implementation of the preparation and accountability of the audited SKPD reports, in this case, the BKD, has not been supported by the availability of accurate/valid data to be presented. **Conclusion:** The factors that influence the implementation of the inspectorate's supervision on the performance of the Regional Personnel Board of West Kutai Regency are: (1) Internal and (2) External factors.

Keywords: Implementation of Regional Inspectorate Supervision, field observations, regional staffing

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INTRODUCTION

Supervision is essentially a function inherent in a leader in every organization, along with the basic functions of management, namely planning and implementation (LASIRO et al., 2019). Likewise, in government organizations, the supervisory function is the duty and responsibility of the head of government. However, due to the limitations of a person's ability, the duties and responsibilities are delegated to his assistants, who follow the distribution of power flow.

One of the community's demands to create good governance in implementing local government is the role of regional supervisory institutions so that people ask where and where the institution is headed while corruption is rampant. The public is antipathetic to the behavior of the bureaucracy in carrying out its functions in government.

The change in the mindset of local government (regional autonomy) in Indonesia from a centralized pattern to a decentralized one has logical consequences for the greater delegation of

authority and the shorter span of control of the central government to local governments (S. (2005) Haris, 2005). With the birth of Law no. 32 of 2004 and enhanced by Law no. 23 of 2014 concerning Regional Government, regional governments have great authority to regulate and manage their households based on the principle of autonomy.

Broad autonomy authority is the area's freedom to administer a government that covers all areas of government, except for the authority in the fields of foreign policy, defense and security, religion, justice, monetary and fiscal (Barniat, 2019).

Broad authority certainly requires optimal supervision because, without supervision, there are opportunities for irregularities and abuse of authority, which will result in state financial losses and the realization of public welfare.

Local governments in carrying out their government through organic functions of government management which include planning, implementation, supervision, and evaluation, are means that must exist. They are carried out by management professionally and in the context of achieving organizational goals effectively and efficiently (Suhendra, 2017).

Supervision over the implementation of regional government is then emphasized by Government Regulation (PP) No. 79 of 2005 Article 1 Paragraph 1, which states that "Supervision over the implementation of regional government is a process of activities aimed at ensuring that the government runs efficiently and effectively in accordance with plans and provisions. Legislation".

The Regional Inspectorate of West Kutai Regency is an internal supervisory agency of the local government which has the main task of supervising the operation of the regional government, which is regulated in the West Kutai Regency Regional Regulation Number 3 of 2008, which is confirmed in the Regulation on the Main Duties and Functions of the West Kutai Regency Inspectorate.

The urgency of supervisory institutions in the regions is very much needed, not only because of the breadth of authority they have but also the practice of administering regional government, which is not always smooth (Ikhlas, 2013). Thus, supervision in general and the functional supervision of the government in particular, play an important role in the achievement of good governance.

Supervision is needed to ensure the implementation of a clean and responsible government. The role of supervision is as a medium for controlling government activities so that there is no abuse of authority (Siregar, 2019). In addition, it is also a repressive measure, where the basics are regulated in the constitution and the elaboration is regulated in law. The role of government functional supervision which tends to be inefficient and effective is the cause of corruption, including in the administration of local government.

The supervisory function is carried out by paying attention to the implementation of other management functions such as planning, organizing and mobilizing functions. One of the effective monitoring functions to be implemented is functional supervision, because any deviation symptoms will be easier and faster to detect (Pristiyanto et al., 2020). In carrying out the four management functions properly, it will automatically support the achievement of the main tasks as planned.

The fact is that a good supervisory function has not been implemented in the regions, so it is felt that it requires the right quality of human resources as well as good morality and integrity from

the head of the institution to the assistant apparatus, and requires appropriate coordination steps and high commitment in an effort to realize a good regional government. clean.

The Regional Inspectorate Office of West Kutai Regency which has a function in supervising the performance of local government (Hartini, 2017) . Then another function is to carry out supervision, inspection, assessment and investigation. As an assistant to the Regent in carrying out the supervision of administrative and operational tasks. However, the problem that occurs is that the implementation of the supervisory function is still not effective because the implementation of government performance checks so far has not been in accordance with what has been planned (A. Haris et al., 2016) . This can be seen from the implementation of supervision that is not timely due to delays in collecting data to be used in the examination, besides that in the examination, it is still not possible to decide on areas of deviation that often occur.

In the process of implementing local government, one of the institutions that plays an important role in the development and development of government apparatus is the Regional Personnel Agency. strictly and imitatively governed by the principles of good governance. All of these principles must be the basic guidelines for government executives in carrying out their civil service duties (Da Cruz, 2021) .

Regional Personnel Boards are required to carry out effective and efficient excellent service, create trustworthy and quality apparatuses, as well as implement good government management and increase personnel resources that are more professional and prosperous.

The Regional Personnel Agency of West Kutai Regency is a regional technical institution that assists the Regent in charge of carrying out government duties in the field of regional personnel management in West Kutai Regency. Based on this, the aspects that support the performance of BKD must be of good quality and appropriate.

One of the programs of the Regional Personnel Agency of West Kutai Regency in the context of realizing quality and professional apparatus resources is the implementation of technical, functional and leadership training.

To optimize the performance of good governance, especially in the implementation of coaching, good supervision is also needed. Starting from the background that has been described previously, the author is interested in synchronizing between two agencies that have an important role, namely the Regional Inspectorate and the Regional Personnel Agency of West Kutai Regency . The objectives of this research are:

1. Knowing the extent to which the effectiveness of the implementation of the supervisory function carried out by the Regional Inspectorate on the performance of the Regional Personnel Board of West Kutai Regency
2. Knowing the factors that influence the implementation of the supervisory function of the Regional Inspectorate on the performance of the Regional Personnel Board of West Kutai Regency

According to (Reksohadiprodjo, 2008) that supervision is an effort to provide instructions to the implementers, so that they always act according to the plan.

METHOD

The type of research used is descriptive qualitative research type. The type of research used is aimed at obtaining an overview and understanding and also explaining how the implementation of the supervisory function carried out by the Regional Inspectorate of West Kutai Regency on the performance of the Regional Personnel Agency of West Kutai Regency based on the results of observations, interviews, documentation, and literature studies. The data that has been collected was analyzed descriptively qualitatively, namely by describing and explaining the results of the research in the form of spoken and written words from a number of qualitative data obtained from observations, interviews, and literature studies, to clarify the description of the research carried out.

RESULTS AND DISCUSSION

A. Discussion of Research Results

1. Description General Location Study

Regency Kutai West with Capital Sendawar is districts the expansion of the Kutai Regency area (now Kutai Kertanegara Regency) which has set based on Constitution Number 47 Year 1999. Formed Regency Kutai West actually already long, because history noted that in Barong Tongkok a kewedanan was formed on November 5, 1952. Then in 1964 he became Liaison with the Regent of Tenggarong in Barong Tongkok. Until October 4, 1999, with the enactment of Law No Number 47 which by concrete together County-City other, so West Kutai Regency was formed by the Minister of Home Affairs and Regional Autonomy, with inaugurate office Regent on 12 October 1999 in Jakarta. With historical considerations, November 5 was chosen as the anniversary of Kutai Regency West and confirmed with Regulation Area Number 17 Year 2002.

After this government runs, with reference to all the rules that apply, so be formed Institution Legislative which first with appointed Member Board Representative People Area Regency Kutai West on 15 December 2000. After that, the Legislative Body held the election of the Regent and Representative Regent, and election the by democratic produce couple winner Ir. Rama A. Asia as Regent and Ishmael Thomas, BC. HK as Deputy Regent who was inaugurated on April 19, 2001. After the enactment of the Law Number 32 of 2005 concerning direct and indirect regional head elections through the legislative body, the Regent and Deputy Regent in the next period handpicked by people. Based on direct election by community on February 20, 2006, Ismael Thomas SH was elected as Regent and H. Didik Effendi S. Sos as Representative Regent for period 2006-2011.

Regency Kutai West have large region 31,628,70 km² or not enough more 15% from large Province Borneo East. By geographical, Regency this lies between 113° 31'05" - 116° 31'19" Longitude East and 1° 31'35" North Latitude 1° 10'10" Latitude South. boundaries region Regency this cover Regency Malinau and East Malaysia to the north, Kutai Kertanegara Regency to the north adjacent East, Regency Sandakan adjacent South as well as Province Borneo middle and Borneo West next door West.



Picture 1. Region Regency Kutai West

Source : Part PR Regency Kutai West

West Kutai This district has 21 sub-districts and 223 villages. Part Most of the sub-districts and villages in this district are located along the watershed river Mahakam which Becomes tendon pulse life its inhabitants.

a. Vision and Mission of West Kutai Regency

The vision of West Kutai Regency is: "The Realization of a More Just, Independent, and Prosperous West Kutai Based on a People's Economy and Improving the Quality of Human Resources"

- MISSION:

Meanwhile, in order to realize the Vision, 7 (seven) Development Missions of West Kutai Regency have been established as follows:

1. Increasing the development of basic public infrastructure that is increasingly evenly distributed throughout the West Kutai area;
2. Improving the quality of human resources through the provision of increasingly quality health and education services to reach all levels of society;
3. Governance reform in an effort to create a clean government and public services that are getting faster, easier and cheaper;
4. Economic development based on the people's economy and potential economic sectors in an effort to create job opportunities and increase people's income, while still paying attention to environmental sustainability;

5. Poverty alleviation and empowerment of local communities, especially the poor and underprivileged;
6. Application of noble religious and cultural values in an effort to create a harmonious, orderly and safe environment and social relations based on tolerance, tolerance, and mutual cooperation; and
7. Empowering the role of villages, youth and women as the basis for community development.

2. West Kutai Regency Inspectorate

The Inspectorate of West Kutai Regency is a supporting element of the local government which has the task of assisting the local government in the administration of government in the field of supervision. The Inspectorate of West Kutai Regency establishes several strategies and policies, both in the field of institutions, management of apparatus resources and strengthening the coordination of the monitoring system and accountability of government performance.

In carrying out its duties, the Inspectorate of West Kutai Regency has set the targets contained in the Strategic Plan which is the intended direction and is guided by the design of appropriate programs and activities.

In 2021, of the several goals that have been set, there are still some goals that have not been achieved. The main obstacle faced by the Inspectorate of West Kutai Regency is mainly due to the lack of support from the apparatus in terms of number and qualifications. This resulted in several activities that were originally expected to be carried out in 2021 but in the end were not realized so that they had a direct impact on the achievement of the goals that had been set.

a. Main Duties and Functions

In accordance with the West Kutai Regency Regulation concerning the Organization and Work Procedure of the West Kutai Regency Regional Technical Institution which is described by the Decree of the West Kutai Regency Regent regarding the Main Duties and Functions of the West Kutai Regency Inspectorate, that the Inspectorate has the task of assisting the supervision of the implementation of Government Affairs in the Region.

In connection with the foregoing, the Main Duties and Functions of the Inspectorate are to conduct an examination of the implementation of programs and activities within the scope of the Government of West Kutai Regency, both concerning the implementation of the Main Tasks and Functions as well as the implementation of the budget and reporting the results of the inspection to the Regent of West Kutai Regency regarding the things found during the inspection.

To carry out these main tasks, the West Kutai Regency Inspectorate specifically has the following functions:

- Monitoring program planning;
- Preparation of the formulation of supervisory policies and supervisory facilities;
- Implementation of supervision of performance, finance and supervision for certain purposes based on the instructions of the Regent;
- Implementation of the Inspectorate administration;
- Preparation of monitoring results;
- Management of state property/wealth which is their responsibility;
- Supervision of the implementation of its duties;
- Implementation of certain tasks assigned by the Regent;
- Submission of reports on the results of supervision, evaluation, suggestions and considerations in the field of duties and functions to the Regent.

b. Human Resources

Based on the Regional Regulation of West Kutai Regency regarding the Organizational Structure and Work Procedure of the Regional Technical Institution of West Kutai Regency, the composition of the West Kutai Regency Inspectorate is:

- Inspector as Chief Inspectorate
- The Secretariat, led by the Secretary, consists of:
 - a. Planning Sub-Section
 - b. General and Personnel Sub-Section
 - c. Finance Sub Division
- Assistant Inspector for Government and Apparatus, consisting of:
 - a. Apparatus Development and Empowerment Section
 - b. Section of Land, National Unity, and Community Protection
- Assistant Inspector for Social and Cultural Affairs, consisting of:
 - a. Social Section
 - b. Socio-Cultural Section
- Assistant Inspector for Development and Economy, consisting of:
 - a. Development Section
 - b. Economic Section
- Assistant Inspector for Finance and BUMD, consisting of:
 - a. Finance Section
 - b. BUMD section
- Functional Position Group
 - a. Auditor Functional Position
 - b. Government Supervisory Functional Position

c. Supervision of the Inspectorate of the Performance of the Regional Personnel Board of West Kutai Regency

The implementation of local government is more aimed at improving development performance in each sector. Therefore, one way to achieve development performance is through supervision where the function and role of supervision is an activity carried out if the activities carried out by local government officials are in accordance with what is planned, and in addition corrective action is taken from the results of work that are not in accordance with the plan. with what was planned.

One of the agencies that has the authority to carry out a supervisory function on the administration of local government is the Inspectorate of West Kutai Regency. Where the functions and roles of the Inspectorate office are planning of supervision programs, formulation of policies and facilitation of supervision, implementation of supervision, implementation of administration, preparation of reports on results of supervision, management of property, supervision of the implementation of tasks, implementation of certain tasks given by the Regent, as well as submission of reports on results of supervision. , evaluation, suggestions and considerations to the Regent.

The Inspectorate of West Kutai Regency, in addition to carrying out special supervision also conducts periodic supervision which is carried out every year on all regional work units starting from the Office, Agency, District to Kelurahan. One of the regional government organizations that is considered important for comprehensive supervision by the Inspectorate is the Regional Personnel Agency as a government agency that plays an important role in the entire implementation of regional government.

The importance of the role and function of the Regional Personnel Agency in the process of administering local government, it is necessary to evaluate the supervision carried out by the Inspectorate of the performance of the BKD of West Kutai Regency. Therefore, the assessment conducted by the Inspectorate of West Kutai Regency on the performance of the Regional Personnel Agency of West Kutai Regency aims to measure the extent to which the implementation of organizational functions is carried out within a one year period based on the RENJA (Work Plan) of the Regional Personnel Agency of West Kutai Regency.

To create good supervision, the West Kutai Regency Inspectorate emphasizes on planning the supervision program, implementing supervision, compiling reports on the results of supervision, and accountability for the results of supervision.

3. West Kutai Regency Inspectorate Supervision Program Planning

One of the most basic things in an organization's achievement lies in how the organization is able to make a plan (Dakhi, 2016) . As a regional government institution that has the aim of overseeing the running of government in an area. The Inspectorate of West Kutai Regency certainly has a plan to be able to oversee the running of the government in the West Kutai Regency area, especially the BKD of West Kutai Regency.

The preparation of the PKPT (Annual Supervision Work Program) is a manifestation of the application of the inspectorate function which is reflected in the Regent's regulation number 37 of 2008 which is a demand to be carried out every year before the fiscal year begins. However, before the PKPT (Annual Supervision Work Program) was approved at the provincial level, the West Kutai Regency Inspectorate first made an RPKPT (Annual Supervision Work Program Draft).

In making a plan requires an experience and competence. The ability to analyze needs and also control in planning is inseparable from the quality of the planners themselves.

After submitting the draft annual supervisory work program (RPKPT) to the Provincial Inspectorate and then having been approved by the West Kutai Regency, the Annual Supervision Work Program (PPT) was established as a guide for the implementation of the inspection.

In making the Annual Supervision Work Program (PKPT) of course, it cannot be separated from the targets to be achieved by the West Kutai Regency Inspectorate in supporting its Vision and Mission. This is illustrated in the following table:

Table 2. Plans for Achievement of Inspectorate Targets in 2021

Target Strategic	Indicator Performance	Target
(1)	(2)	(3)
Enhancement quality supervision intern at environment Government Area	Opinion CPC RI to LKPD	WDP
	Amount SKPD which checked	61 objects inspection
	Percentage complaint which follow up	75%
	Loss percentage region/country returned	50%
	Percentage act carry on on BPK and APIP findings that in accordance recommendation	70%
Enhancement professionalism supervisory officer internal government	The percentage of employees who Graduated qualification examiner	70%
	Amount training internal	5
Realization system the supervision adequate	Number of standard procedure supervision which made	2

Percentage scope SPIP	20%
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Source : LAKIP (Government Agency Performance Accountability Report) Inspectorate of West Kutai Regency 2021

Based on the description above, the writer concludes that the indicators of effectiveness in making monitoring plans are quite fulfilled. This can be proven based on the ability, experience, and competence of the inspectorate officials so that the inspectorate officials are able to produce a target to be achieved in 2021. (The author's observations in conducting interviews with informants)

4. Implementation of Supervision of the Inspectorate of West Kutai Regency on the Performance of the Regional Personnel Agency of West Kutai Regency

In accordance with the audit standards of the Government Internal Supervisory Apparatus (APIP) as stipulated in the Regulation of the Minister of State for Administrative Reform no.PER/05/M.PAN/03/2008 dated March 31, 2008 the general standard has been set on the standard of expertise that auditors must have knowledge, skills and other competencies required to carry out their responsibilities, furthermore on the standard of auditor education, it has been determined that APIP auditors must have a minimum formal education level of S1 or its equivalent.

The stages of supervision carried out by the Inspectorate of West Kutai Regency are detailed based on the results of interviews with the Head of the Planning Sub-Section, namely as follows:

a. Team Formation.

Based on :

1. Warrant of the head of the Inspectorate on behalf of the Regent containing the composition of the team, auditee, scope, audit, time and obligations imposed on the team.
2. Warrant for handling of a special nature which contains the composition of the team, auditee, scope, audit, time and obligations imposed on the team.

b. Team Structure, Authority and Responsibilities

1. Define team personal
2. Signing a team order on behalf of the Regent
3. Carry out audit implementation reviews
4. Receive exposure of audit results from coordination and team leader
5. Signing LHP (Inspection Result Report)
6. Signing the Regent's letter
7. Responsible for all audit activities

- Notice on Audit

Notification of the audit is carried out 2 (two) weeks prior to the implementation of the supervision. This notification concerns when the examination will be carried out, the duration of the examination and the name of the examiner to

be assigned. In this notification must be attached a list of requests for information and data that will be required for the preliminary survey.

- Survey

The process before the inspection is carried out, the first step carried out by the inspectorate is to conduct a survey of the work program of the Regional Apparatus Work Unit (SKPD) of West Kutai Regency which is then used as the object or target of the inspection carried out by the team that has the mandate to carry out the inspection.

Based on the regular Inspectorate of West Kutai Regency Inspectorate's Operational Guidebook (POP) in 2021, the data that needs to be collected at the time of the preliminary survey include:

- a. Permanent data such as regulations, organizational structure, job descriptions, procedures, policies and others.
- b. Non-permanent data include financial data, personnel, equipment, and others.
- c. Data concerning the activity of the object to be inspected:
 - The purpose of the review of permanent data collection. To get a clear understanding of the authority that forms the basis of the activities and objectives of the program to be examined, develop inspection steps in determining the compliance of the object to be examined against the laws and regulations that form the basis of its authority.
 - The purpose of reviewing the data is not permanent. To get an overview of the comparison of the size of the budget and the relevance of expenditure income both last year and the current year.
 - The purpose of reviewing the activity of the object to be examined is to get an overview of the scope of activity of the object to be examined which includes reports on the activities of the object to be examined,

1. Examination Work Program.

After that, what the examiner does is discuss the Audit Work Program (PKP) with the head of the regional apparatus in order to explain the purpose and objectives of the examination. The PKP explains the steps that will be taken after the survey is carried out. PKP is prepared by members of the audit team and approved by the team leader. Based on the Regular POP of the Inspectorate of West Kutai Regency, the PKP must function as follows :

- a. Systematic plan
- b. The basis for assigning tasks from the person in charge of the examiner to the head of the field.
- c. Comparison tools for the head of the field include the implementation of activities with established plans.

- d. Auxiliary tools and train field heads and inspectors in charge of the sequence of steps that must be carried out in the audit.

The composition of the contents of the PKP:

- a. Information on the agency examined, its nature, and the period for which it was examined in check.
 - b. Purpose and scope.
 - c. Inspection target.
 - d. The desired report pattern can be in the form of chapters or letters.
 - e. Special instructions.
2. Examination Working Paper.

The team leader is required to complete the results of the examination with a letter of findings, and examination working papers and discuss the results of the examination with the head of the regional apparatus. The list of findings is arranged in order. KKP is records and data collected systematically by the head of the field/team leader during the course of carrying out the audit task, the working paper must reflect the inspection steps taken by the examiner. All activities carried out, the information obtained and the conclusions of the results of the examination, and in the implementation of the examination, the head of the field/team leader is obliged to make a KKP.

Based on the 2021 regular POP, the PKP as outlined in the KKP contents list of findings contains the following:

- a. Condition
- b. Criteria
- c. Cause of deviation
- d. Due to deviation
- e. Official comments
- f. Recommendation

Based on the results of the assessment on the planning of supervision carried out, the next assessment is how the effectiveness of the supervision carried out by the Inspectorate of West Kutai Regency on the performance of the BKD of West Kutai Regency.

The implementation of supervision carried out by the inspectorate of BKD has become an obligation for officials of the Inspectorate of West Kutai Regency to be carried out by referring to the supervision guidelines that have been made in the form of PPT (Annual Supervision Work Program).

Measuring the performance of the Regional Personnel Board of West Kutai Regency for the 2021 budget year includes measuring the achievement of targets that describe the quality of the outputs or outcomes of activities carried out in 2021. The average achievement of BKD target performance in West Kutai Regency is based on predetermined indicators .

Based on the results of the implementation of the annual supervisory work program described in the LHP (Inspection Result Report), the implementation of the duties and functions of the Regional Civil Service Agency based on permanent data (implementation of tupoksi) can be seen in the following table.

Table 4.2 Permanent LHP in 2021

No.	Target	Indicator Performance	Target	Realization
1.	Document completion the personnel administration fast, accurate, transparent and can accountable	Improved condition staffing services for apparatus government area	100%	92%
2.	Increased knowledge and government apparatus capability area	Increased percentage implementation of activities improving the quality of the apparatus includes training, education, leadership and other other	80%	56%
3.	Implementation of data presentation and personnel information system by fast and accurate and latest	Increase percentage data availability staffing	100%	76.66%
4.	Increased supervision towards construction and development apparatus	Increased percentage supervision apparatus	100%	78 %

Source: PKPT Inspectorate Report of West Kutai Regency in 2021

Based on the author's observations of the information described by informants and supported by facts in the field. The author can say that implementation supervision annual which conducted by The Inspectorate of West Kutai Regency on the performance achievements of the Personnel Board Area West Kutai Regency has held well.

Based on the LHP Inspectorate, the Performance of the Regional Civil Service Agency West Kutai Regency in 2021, according to the author's observations has not

been optimal. This matter bias seen from part realization achievement target which not yet well realized, especially in the knowledge improvement program and the ability of local government officials in the form of education and training and other other.

5. Compilation and Delivery Report Results Supervision

As the last activity of the examination task is the preparation of report results inspection (LHP). Report the is means communication which official but character confidential and very important for examiner to convey information about the findings, conclusions, and recommendations to the auditee or those who need to know the information. LHP is made based on the audit work paper and the audit result script which arranged During doing audit so that information is accurate and objective.

Chairman team Required To do composing LHP (Report Results Inspection). LHP is target communication official for convey all the information of the object being examined about something realization activity mean inside it inform findings good which character positive nor which character negative be equipped with recommendation.

The requirements of the audit results reporting criteria serve as basic guidelines for apparatus supervision functional government which Among other made by written, made quick, make room scope and destination audits. From results inspection which conducted by Inspectorate to the performance achievement of the Regional Personnel Agency of West Kutai Regency refers to explanation plan work (renja) obtained results as following :

Table 4.3 Performance Achievement of BKD West Kutai Regency 2021

No.	Indicator performance	Target	Achievements	%
1.	Amount civil servant pension	100 civil servant	87 civil servant	90
2.	Number of training and education formal followed by civil servant area	21 civil servant	0 civil servants	0
3.	Amount report achievements performance in 1 year	2 documents	2 documents	100
4.	Amount activity reporting prognosis	2 documents	2 documents	100
5.	Amount type reporting end year	3 documents	2 documents	75

6.	Number of civil servants who followed education and training structural	40 person	37 person	95
7.	Number of civil servants who followed education tiering structural (latpim II and III)	20 Person	15 person	75
8.	Amount CPN selection which appointed to fulfill needs formation track honorary	1789 person	1789 person	100
9.	Amount placement mutation civil servant	7 activity	8 activity	100
10 .	Amount civil servant which promoted	1500	SK 3502 SK	100
11 .	Amount report data staffing	6 documents	4 documents	70
12 .	The proposed number of civil servants accept appreciation and devotion	61 person	61 person	100
13 .	Amount handling case civil servant	15 case	40 case	100
14 .	Number of students who proposed accept help Duty study	22 person	13 person	
15 .	Amount civil servant The proposed follow guidance technical and	61 person	40 person	73
16 .	Amount activity evaluation civil servant	4 quarterly	3 quarterly	75
17 .	Amount selection candidate student IPDN	2 activity 50 people	1 activity 34 person	68
18 .	Amount PNSD which follow	150 person	91 person	68

	exam adjustment diploma and exam service			
	Amount civil servant			
19.	which follow management socialization staffing area	300 person	212 person	73

(source: LHP PKPT Inspectorate; BKD 2021)

From the table above, it can be seen that the realization of BKD performance indicators in West Kutai Regency in terms of developing apparatus resources and efforts to realize professional apparatus, while less than optimal due to the many internal BKD activities carried out at the same time.

Based on the results of interviews conducted by the author to informants, the authors conclude that the preparation of the report on the results of supervision and accountability for the results of the supervision report carried out by the officials of the Inspectorate of West Kutai Regency is quite effective with the preparation of the Performance Accountability Report of the Government Institutions of the Inspectorate of West Kutai Regency 2021 and the Regional Personnel Agency West Kutai Regency which has provided complete data as inspection material. (The author's observations while conducting research at the Inspectorate Office of West Kutai Regency and BKD of West Kutai Regency).

6. Factors Affecting Supervision of the West Kutai Regency Inspectorate Against the Performance of the Regional Personnel Agency of West Kutai Regency

In carrying out its activities as a functional supervisor for the implementation of regional government, the Inspectorate of West Kutai Regency cannot be separated from the factors that influence the implementation of the supervisory function carried out on the implementation of regional government in West Kutai Regency, in this case the implementation of PKPT on the performance of BKD in West Kutai Regency. These factors are: internal factors, namely the number of supervisory officers, and external factors, namely the availability of the budget and negligence of the object of examination. This can be explained as follows:

a. Internal factors

As a supervisor for the administration of local government, the Inspectorate of West Kutai Regency has the task of supervising and controlling the running of the government so that the administration of government can run well. To be able to streamline its supervisory function, of course, it cannot be separated from the large number of supervisory officers.

b. External Factors

Another factor that hinders the implementation of the supervision of the West Kutai Regency Inspectorate on the BKD of West Kutai Regency is the existence of

external factors in the form of the availability of the budget provided and the existence of errors made by the object of examination.

In carrying out the inspection, of course, it is accompanied by the budget needed to carry out the inspection. However, the budget given to the West Kutai Regency Inspectorate did not match the number of SKPDs to be examined.

In addition to the availability of the budget given, another factor found is often the documents needed at the time of the inspection are late. In addition, government officials who are being investigated are often not at the location when the officers carry out their inspections.

Based on the results of interviews with the Inspectorate Officials of West Kutai Regency and BKD of West Kutai Regency, the supervision of the implementation of the supervision of the West Kutai Regency inspectorate on the BKD of West Kutai Regency has been carried out but in practice it has not been effective due to the inhibiting factors in the implementation of annual supervision. Where are the assessment indicators used in assessing the effectiveness of the implementation of supervision, the authors set several indicators taken from the opinion that as stated that an effective implementation of supervision if it is supported by timeliness, objective, and accurate. (Results of the author's interview).

CONCLUSION

Based on the research conducted by the author, the following conclusions are obtained: a. The implementation of annual supervision carried out by the Inspectorate of West Kutai Regency on the performance of the Regional Personnel Agency of West Kutai Regency has been carried out according to the SOP but in its implementation it has not been effective referring to the opinion expressed by Sarwoto that an implementation of supervision is effective if it is supported by timely, objective, and accurate. The implementation of the Inspectorate's supervision of the West Kutai Regency BKD has been carried out in August and completed in December 2021. Based on the Inspection Result Report published by the Inspectorate on the achievement of the West Kutai Regency BKD in 2021, it received a good opinion, but not optimal, especially in the development of human resources for government officials. This assessment is based on the realization of targets based on performance indicators and targets. b. The factors that influence the implementation of the Inspectorate's supervision on the performance of the Regional Personnel Agency of West Kutai Regency are divided into two, namely: 1.) Internal Factors: As a supervisor for the administration of local government, the West Kutai Regency Inspectorate has the task of supervising and controlling the running of the government so that government administration can run. well. However, when carrying out inspections at the BKD of West Kutai Regency in particular and all SKPDs in general, the number of supervisory apparatus directly involved in conducting the inspection is still very low. The number of auditors at the BKD of West Kutai Regency in 2021 is four people where this number is considered very lacking in carrying out audits. In addition, the Inspectorate of West Kutai Regency

only has very minimal functional officials, while those who help carry out supervision are structural officials so that currently some inspectorate officials are forced to hold concurrent positions as functional supervisors. 2.) External Factors: In carrying out the inspection, of course, it is accompanied by the budget needed to carry out the inspection. However, the budget given to the Inspectorate of West Kutai Regency was not in accordance with the number of activities to be inspected, resulting in the object of the inspection being reduced from what had been planned. In addition to the availability of the budget provided, another factor is that the documents needed at the time of the inspection were late given by the BKD of West Kutai Regency. In addition, government officials who are being investigated are often not at the location when the officers carry out their inspections.

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