

Performance of the Government Internal Supervisory Apparatus (APIP) in the Development and Supervision of Village Governance in Indragiri Hulu

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Abstract

The performance of the Government Internal Supervisory Apparatus (APIP) plays a strategic role in ensuring accountable and efficient village governance, particularly in Indragiri Hulu Regency. This study aims to analyze the implementation of development and supervisory functions by APIP towards village governments in the region. Employing a qualitative approach with interview techniques involving eight informants, the data were analyzed using deductive and inductive methods, including data reduction, data presentation, and conclusion drawing. The results indicate that the development function has been implemented through training and technical as well as managerial assistance to village officials. Meanwhile, the supervisory function is carried out periodically with preventive and corrective approaches, supported by technology such as the SISWASKEUDES application. Challenges faced include limited human resources, minimal inter-agency coordination, regulatory dynamics, and inadequate village technological infrastructure. As a solution, APIP's strategies focus on strengthening human resource capacity, continuous digital supervision, enhancing cross-sector coordination, and applying risk-based approaches. This study concludes that APIP's role is crucial in promoting more transparent village governance, though optimization is still required in terms of resources and institutional coordination.

Keywords: APIP performance, Development, Supervision, Village, Governance

1. Introduction

In the era of regional autonomy, local governments play a very strategic role in executing governance, development, and public service functions effectively and efficiently. One important element in the local government structure is the village government, which serves as the frontline for public services and grassroots community development. The village, as the smallest government unit, not only bears administrative and local development responsibilities but also symbolizes the success of decentralization and regional independence implementation.

However, in practice, village governance faces various challenges, including limited capacity of village officials, complex management of substantial village funds, and weak supervision and development by authorized institutions. Indragiri Hulu Regency, comprising 178 villages, bears significant responsibility in ensuring that each village can run accountable, transparent, and community-oriented governance. An essential instrument assigned to assist local leaders in performing supervision and development functions at the village level is the Government Internal Supervisory Apparatus (APIP), represented by the Regency Inspectorate.

APIP's performance in carrying out its functions is a vital indicator for creating good village governance. The supervisory and development functions must not be merely administrative or formalistic but should address the substance of village governance—from planning, budgeting, program implementation, to financial accountability. Problems arise when APIP faces limitations in human resources, budget constraints, and suboptimal use of technology in supervision, leading to sporadic and reactive oversight rather than systematic and preventive.

In line with this, the 2023 performance report of the Indragiri Hulu Regency Inspectorate reveals findings from public reports concerning alleged misuse of village funds in several villages, reflecting the weak internal supervisory system. This phenomenon indicates that APIP's strategic role in proactive and comprehensive supervision and development remains under-optimized. Conversely, significant progress in village development, shown by improved Village Development Index (IDM) status, indicates fairly successful development practices. This creates an interesting dichotomy for study: on one hand, successful village development; on the other, potential abuse of authority.

Based on this background, this study aims to deeply analyze APIP's performance in Indragiri Hulu Regency in executing development and supervision functions toward village governance. The specific objectives are to assess the extent of development functions in enhancing village officials' capacity, to understand supervision strategies to prevent abuse, to identify challenges faced during development and supervision, and to explore APIP's strategies in systematically overcoming these challenges.

Conceptually, this research is grounded in organizational performance and supervisory theories. According to Sutrisno (2019), performance refers to employee work results measured by quality, quantity, timeliness, and cooperation, reflecting overall effectiveness and efficiency in achieving organizational goals. In the local government context, APIP's performance forms part of a managerial system oriented toward accountability and transparency. Meanwhile, supervisory theory by Siagian (2018) defines supervision as a series of efforts to monitor operational activities to ensure they align with predetermined plans.

This study also refers to Government Regulation No. 12 of 2017 concerning the Development and Supervision of Regional Governance, emphasizing that supervision ensures the efficient and effective administration of local government according to laws and regulations. As the internal supervisory executor, APIP is responsible for ensuring accountability in governance affairs, including at the village level.

From a literature perspective, this study fills a gap that has not been widely explored, particularly regarding the evaluation of APIP performance at the regional level in the context of village governance development and supervision. Previous studies largely focused on village fund management in general or at the national level. Research by Berliana and Purbasari (2023) on APIP in Ngawi Regency highlights the importance of auditor competence and village officials' understanding of transparency. However, few studies have systematically examined APIP's performance concerning the linkage between development and supervisory functions and the effectiveness of village governance, especially by analyzing performance indicators, challenges, and strategies in real contexts like Indragiri Hulu.

The novelty of this study lies in the integrated analysis of development and supervisory functions performed by APIP toward village governance from multiple perspectives: administrative, managerial, technological, and sociocultural. It not only reveals quantitative performance such as audit counts and findings but also delves into qualitative aspects like risk-based development approaches, effectiveness of SISWASKEUDES application utilization, and perceptions of supervision service recipients. Additionally, data triangulation involving primary, supporting, and key informants enriches the depth of analysis.

The urgency of this research is reinforced by the substantial village fund allocation exceeding 150 billion rupiahs annually in Indragiri Hulu, which inevitably poses misuse risks if not accompanied by adequate supervision and development systems. This study aims to contribute theoretically to the development of effective

internal supervision models at the village level and provide practical policy recommendations for local governments and APIP to strengthen continuous supervision capacity.

Thus, this introduction presents a logical and systematic framework to understand the issue of APIP performance in village governance development and supervision, explaining the objectives and urgency of the study, and highlighting its scientific novelty. It is expected that the results will serve as a basis for strategic policymaking in internal supervision and improved, sustainable village governance.

2. Literature Review and Hypotheses Development

The role of the Government Internal Supervisory Apparatus (APIP) is pivotal in ensuring transparency and accountability in village governance. APIP's functions encompass supervision, guidance, and fostering the development of village apparatus to enhance the quality of public services and financial management. In the context of Indragiri Hulu Regency, these functions are executed systematically to support good village governance.

Supervision and Capacity Building

APIP's supervision is integral to maintaining accountability in village financial management. The implementation of the Village Financial System (SISKEUDES) serves as a tool for APIP to monitor and control village finances effectively. Research indicates that the use of SISKEUDES has positively impacted the performance of village officials by streamlining financial management processes such as planning, implementation, administration, and reporting .

Capacity building is another critical function of APIP. Regular training and technical assistance are provided to enhance the competencies of village officials. Studies suggest that consistent training programs are essential for improving the effectiveness of APIP in supervising village governance. For instance, Sarjono and Sulistiadi (2018) emphasize the importance of clear communication and structured training to enhance APIP's capabilities .

Digital Tools and Technological Infrastructure

The adoption of digital tools like SISWASKEUDES has revolutionized village financial management. These tools facilitate real-time monitoring and data analysis, enabling APIP to identify potential issues promptly. The SISWASKEUDES application, developed collaboratively by the Ministry of Home Affairs and the Financial and Development Supervisory Agency (BPKP), employs a risk-based audit approach to enhance the efficiency and effectiveness of village financial supervision .

However, the effectiveness of these digital tools is contingent upon the availability of adequate technological infrastructure in villages. Limited internet access and technological resources can hinder the optimal use of these applications. Therefore, strengthening digital infrastructure is crucial for maximizing the benefits of digital tools in village governance.

Challenges in Supervision and Development

Despite the systematic efforts, several challenges impede the optimal functioning of APIP. One significant constraint is the insufficient number of qualified personnel to oversee the vast number of villages. Ibrahim (2020) highlights that the limited human resources in APIP are a critical factor affecting the effectiveness of village fund supervision .

Additionally, coordination among various agencies is often inadequate, leading to fragmented supervision efforts. Strengthening inter-agency collaboration is essential to ensure cohesive and comprehensive supervision of village governance. By addressing these areas, APIP's contribution to transparent and accountable village governance in Indragiri Hulu Regency can be significantly enhanced.

3. Method

This study employs a qualitative descriptive approach aimed at gaining an in-depth understanding of the performance of the Government Internal Supervisory Apparatus (APIP) in Indragiri Hulu Regency in performing development and supervision functions toward village governance. The data sources include primary data obtained directly through in-depth interviews with eight informants consisting of main, supporting, and key informants, as well as secondary data from official documents, regulations, Inspectorate audit reports, and relevant scientific literature.

Data collection was conducted using semi-structured interview instruments to flexibly yet focusedly explore information relevant to the research topic. Data analysis used the interactive analysis model by Miles and Huberman, which involves data reduction, data display, and conclusion drawing and verification. Analysis was

conducted inductively and deductively to identify patterns, thematic relationships, and meaning-making of field phenomena. Data validity was ensured through source and method triangulation, peer debriefing, and member checking to guarantee accuracy and consistency.

4. Result and Discussion

Strategies Employed by APIP to Overcome Challenges

In response to the identified challenges, APIP in Indragiri Hulu Regency implements several strategic measures:

- **Human Resource Capacity Building**
APIP prioritizes continuous training and professional development for auditors and supervisory staff to improve competency and productivity. They also advocate for increased recruitment to meet personnel needs.
- **Enhancing Coordination and Communication**
Regular coordination meetings and forums with related agencies—such as PMD, subdistrict offices, and village representatives—are being established to improve collaboration, information sharing, and problem-solving.
- **Optimizing Use of Technology**
APIP encourages villages to upgrade their technological infrastructure by providing guidance on digital tools usage and promoting government programs for internet access expansion. The SISWASKEUDES application is continually updated to better fit local needs.
- **Applying Risk-Based Supervision**
APIP adopts a risk-based supervision model, focusing audit and monitoring resources on villages with higher risks of governance irregularities, thereby enhancing the effectiveness and efficiency of supervision efforts.

The findings show that APIP's performance in the development and supervision of village governance in Indragiri Hulu Regency has been conducted in a structured manner but remains constrained by resource and systemic limitations. The development function is implemented through structured training and technical assistance aimed at improving village officials' capabilities. This aligns with Sutrisno's (2019) assertion that improving human resources is fundamental to organizational performance.

However, the limited number of personnel and the complexity of village governance require innovative supervisory approaches. The use of technology, especially the SISWASKEUDES application, demonstrates APIP's efforts to modernize and digitize supervision, enabling more real-time and data-driven oversight. This resonates with current trends in public sector management emphasizing digital transformation for transparency and accountability.

Nevertheless, the challenges of inter-agency coordination and regulatory dynamism suggest that institutional integration and policy coherence must be strengthened. The regulatory environment requires stability and clarity to allow APIP and villages to effectively adjust and comply. Moreover, technological infrastructure gaps at the village level hinder full utilization of digital supervisory tools, which calls for targeted infrastructure development policies.

The risk-based supervision approach adopted by APIP aligns with international best practices in internal audit and supervision, focusing resources on areas of greatest risk to prevent misuse and enhance governance outcomes. This approach is especially critical given the large budget managed at the village level and the potential negative impact of fund mismanagement on public trust and development.

Overall, the study confirms the critical role of APIP in supporting transparent and accountable village governance. However, further optimization in terms of human resource quantity and quality, improved inter-agency collaboration, and enhanced technological infrastructure is necessary to realize the full potential of APIP functions.

5. Conclusion

The supervision and development functions of the Government Internal Supervisory Apparatus (APIP) in Indragiri Hulu Regency have been systematically implemented to support good village governance. APIP plays a crucial role in capacity building through training and technical assistance, as well as in monitoring and controlling village financial management by utilizing digital tools such as the SISWASKEUDES application. However, the effectiveness of APIP is constrained by several factors, including limited human resources, suboptimal inter-agency coordination, and uneven technological infrastructure across villages. The adoption of a risk-based

supervision model has enhanced the focus and efficiency of oversight; nevertheless, challenges remain in optimizing institutional collaboration and ensuring regulatory clarity. Therefore, strengthening these areas is essential to maximize APIP's contribution to transparent and accountable village governance. It is recommended that the government increase the quantity and quality of APIP personnel to adequately meet supervisory demands throughout all villages. Moreover, continuous capacity building programs tailored to evolving regulations and technological advancements should be conducted to improve APIP staff competencies. Enhancing inter-agency coordination through the establishment of regular communication forums involving APIP, the Department of Village Community Empowerment (DPMD), subdistrict officials, and village representatives is also vital to facilitate problem-solving and alignment of supervisory activities. Prioritizing the improvement of technological infrastructure in villages, particularly internet access and digital facilities, will support the effective use of supervisory applications like SISWASKEUDES. Additionally, maintaining regulatory stability and clarity is necessary to enable APIP and village officials to perform their duties without disruption caused by frequent regulatory changes. Finally, further development and refinement of the risk-based supervision model should continue to better identify priority areas and optimize the allocation of supervisory resources.

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