

INSPECTORATE SUPERVISION PERFORMANCE IN THE UTILIZATION OF BOS FUNDS IN THE PROVINCE OF SOUTH SUMATRA IN 2022

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ABSTRACT

This study describes the school operational assistance program (bos) which is a government program that basically provides funding for non-personnel operating costs for basic education units as implementers of the compulsory education program. According to PP Number 48 of 2008, what is meant by "non-personnel costs" are costs for consumable educational materials or equipment, and indirect costs in the form of power, water, telecommunications services, maintenance of facilities and infrastructure, overtime pay, transportation, consumption, taxes, and others. The results of this study are that the inspectorate has the characteristics/pattern of supervision related to boss funds which are internal, preventive, repressive, direct, indirect, and formal. In assisting the inspectorate task indirectly the 3 Palembang State High School Committee.

Keywords: Inspectorate, Oversight Performance, Bos Funds

INTRODUCTION

The paradigm of government continues to face various challenges from time to time in order to meet the growing demands of society. The legal paradigm of managing government from the Old Public Administration changed to New Public Management and again faced a change to New Public Services so it is a fact that the bureaucracy must be able to make analytical changes. The ruler who first led and was also an important actor in every matter of society, finally opened himself up and involved several other actors.

The Good Governance draft opens up the participation of the business world (*private sector*) and civil society (*civil society*) in the governance arrangements. This means that in essence the affairs of the public are no longer 'monopolized' by the authorities, because they regard

other partners as actors who have a meaningful and important contribution. The rulers produce good governance plans in an effort to carry out government bureaucratic reform in a gradual and global way.

The modern democratic state wants the great participation of the citizens in every way and in the administration of the regime. This is what underlies the birth of the draft rules for managing the current regime, which is called collaborative governance. David Osbrone reports that collaborative governance is a more flexible design which is also a form of managing the new regime by linking various stakeholders in responding to various public concerns.(Robertson & Choi, 2012).

The draft regulatory approach to managing this regime has actually become one of the alternatives for opening up space for the public in the chart to increase participation in solving public problems. The continuity of the regime's institutions is the key to being able to put this new regime's approach into practice. The sustainability of the institution actually comes from the good will of political actors to produce an efficient and efficient regime.

The Palembang City Government is an illustration of an institution that wants to open up by linking the active position of residents to one of its work programs. The program was formulated analytically by the authorities in making the Palembang City Regional Medium-Term Development Concept (RPJMD) for 2018-2023, in which the Mayor explained that he wanted to partner with residents in tackling the river normalization case.(Ferries, 2020). In the vision conveyed in the forum, indirectly, the statement of the parents of Palembang City has opened up a space for bureaucratic features ranging from programming to treating citizens as important and important co-workers in development.

The Mayor of Palembang has a perpetuation program for Bengawan Musi children, with a registered number of 95 Bengawan children in 18 sub-districts. This program is a collaborative program to eliminate pollution and tackle siltation of rivers in residential areas, by linking the local community(Yudi Abdullah, 2022). The role of planning and maintaining living space is actually the responsibility of the city authorities as a bureaucratic institution. However, the complexity of the case cannot be resolved by simply shifting responsibility to the authorities.

The Mayor of Palembang immediately intervened in carrying out the normalization and perpetuation program for the Bengawan Musi children. Palembang city parents consistently participate directly with residents in the program of mutual cooperation in the process of eliminating and normalizing rivers in various places, one of which is the area of Bengawan Batu, Talang Kelapa Village, Alang-Alang District, Palembang City (Admin Kominfo, 2017). Community participation in the programs undertaken by the authorities is actually an important figure in collaborative governance applications.

A democratic modern government should actually be able to urge citizens to participate and actively participate in development. This can result in a more participatory and aspirational (bottom-up) pattern of development that is in line with the wishes and dreams of the people. Therefore it is interesting to study, the application of the collaborative governance design in the mutual cooperation program for the normalization of waters which was initiated and carried out directly by the Mayor of Palembang, where in a bureaucratic categorization, this program aims to place residents as important partners to achieve the goals of government development .

RESEARCH METHODS

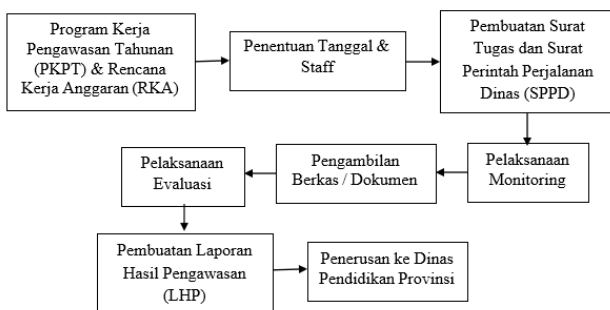
This study used a qualitative research method with a descriptive type. In order to get the right informants and fit the purpose, a purposive technique was used in selecting informants. Methods of data collection were tried using interviews, documentation, and literature studies (Rahayu et al., 2017).

On the other hand, this type of research can provide a variety of qualitative and descriptive data that can provide an overview of the role of learning tools in increasing motivation to learn as well as their availability and relatively intact. On the other hand, documents, philosophy books, objective diaries are part of the secondary data sources. There are also data analysis methods using reduction procedures, data presentation and drawing conclusions.

RESULTS AND DISCUSSION

The Implementation of Oversight Tried by the Inspectorate in the Utilization of the School Operational Assistance (BOS) Budget in South Sumatra Province.

The supervisory obligation carried out by the South Sumatra Provincial Inspectorate is not free from its key function, namely the inspectorate which is a Regional Apparatus Work Unit (SKPD) in South Sumatra Province which carries out evaluation activities for agencies or activities with the aim that the agency or activity that is the subject of inspection carries out its functions with good and able to achieve the goals set.



asi Dana BOS

The explanation of each stage of the process in the flow of monitoring and evaluation of Internal Control in the Region II unit of the Regional Inspectorate of the Province of South Sumatra is as follows:

1. Annual Oversight Work Program (PKPT) & Budget Work Plan (RKA) Annual Oversight Work Program (PKPT) is an annual program that includes scope, target checking, SKPD being reviewed, checking implementation agenda, total power, checking calculations, and checking results information published. PKPT is prepared based on an agreement between the provincial inspectorate, regency or city inspectorate, and the ministry, in order to prevent overlapping supervision. This agreement itself can be taken through a meeting between related parties, who then sign the PKPT if it is agreed. On the other hand, the Budget Work Plan (RKA) will contain the amount of the budget and the number of supervisory staff needed in more detail.
2. Determination of Date & Staff In this process, the date of

implementation of monitoring activities in the field will be determined, as well as the implementing staff. For determining the implementation date, this is adjusted to the PKPT in which the range of implementation months has been regulated, as well as on the basis of a joint agreement between the Region II unit staff and the Assistant Inspector (Urban) Region II, taking into account the schedule for further supervision. Next, in determining the implementing staff, this is determined in accordance with PKPT provisions, as well as the competence of each staff. The implementing staff itself can be in the form of individuals, or in the form of a team.

3. Making Assignment Letters and Official Travel Orders (SPPD) After the date and implementation staff have been determined, then the Assignment Letter will be made. This Assignment Letter will contain information regarding the assignment, as well as the names of the assigned implementing staff. For SPPD, this letter has more complete content compared to an assignment letter, and is intended for each staff, which contains data on the implementing staff, the intended OPD, departure and return dates, and so on. These two letters themselves are administrative documents required prior to the implementation of monitoring activities, and their creation is handed over to honorary staff in the Region II unit. Based on the observations of the apprentices during the internship activities, In the context of making Assignment Letters and SPPD, inefficiencies and ineffectiveness sometimes occur due to the high workload assigned to these honorary employees. However, even so the typing of the Assignment Letter and the SPPD can usually be completed on time, before the monitoring activity itself is carried out.
4. Implementation of Monitoring If the Letter of Assignment and SPPD have been completed, the staff can monitor all SMA and SMK, both public and private, as well as SLB in the Region II unit area (Banyuasin, Musi Rawas, Prabumulih, Empat Lawang, and Palembang), as well as in other areas. The length of time for carrying out the monitoring itself can range from 1 day to 1 week, or even more, depending on the number of schools to be monitored, as well as the provisions in the PKPT. When carrying out the monitoring itself, the

staff will check the use of BOS funds, both in the form of physical assets and the completeness of files related to the purchase or use of consumables.

5. Retrieval of files/documents Talking about the completeness of files or documents, the files or documents concerned are then collected and brought back to the Regional Inspectorate Office of South Sumatra Province, to have their completeness checked and evaluated by the staff in the Region II unit. This file or document itself is in the form of a Letter of Accountability (SPJ), which contains data on the use of BOS Funds by the schools concerned.
6. Evaluation Implementation of the SPJ collected will then be evaluated to see if there is any misuse or discrepancy related to BOS Funds by the schools concerned. The SPJ evaluation results themselves can produce a "finding", which can be administrative in nature such as formatting errors, lack of data, and so on, as well as financial in nature and harm the state such as misuse or misappropriation in the use of allocated BOS funds. This evaluation action itself is based on the applicable laws and regulations.
7. Preparation of LHP After the evaluation is completed, each staff who carries out monitoring and evaluation will make a Supervision Report (LHP), which contains findings and recommendations from the money implementing staff itself.
8. Forwarding to the Provincial Education Office After the LHP is made, the LHP will be forwarded to the South Sumatra Provincial Education Office, as the party responsible for following up on the LHP. If no findings are found from the money activities that have been carried out, then the money process will end here. Discussing the flow of monitoring and evaluation, keep in mind that the flow described above is the flow of monitoring and evaluation of BOS Funds in general, where no findings were found, both administrative and financial in nature. By finding a finding in the monitoring and evaluation process, of course there will be follow-up action

A. Supervision External And Internal

1. External, checks that are attempted by the supervisory section

which is located outside the supervised body part

External supervision or supervision from outside, namely supervision those who are the subject of supervision are outsiders from the body of the object being supervised, for example, BPK (Financial Audit Board). A systematic process to obtain or evaluate evidence collected on statements or (assertions) about various economic activities or the level of correlation between statements (assertions) with the reality in the field. As well as communicating the results to parties who need accounting information. However, the inspectorate conveys that in carrying out their duties, like the case with external supervisors, they can use inspection procedures and even have clear procedures.

External supervision is an examination carried out by supervisory unit that is outside the supervised organizational unit. In this case in Indonesia is the Financial Audit Agency (BPK), which is a high state institution that is independent from the influence of any power. In carrying out its duties, the BPK does not ignore the results of audit reports from the government's internal audit apparatus, so it is only fitting that between the two there should be harmonization in the process of supervising state finances in a way of harmonization so as not to reduce the sovereignty of the BPK to be impartial and take into account the activities of the authorities in a fair way.

This procedure is considered quite efficient by the inspectorate because this procedure is the stage of an inspectorate check, and from this procedure one can see economic activities or events, whether the level of correlation between statements (assertions) and the reality in the field has used audit procedures and even had to have clear procedures.

External supervision is an examination carried out by supervisory unit that is outside the supervised agency unit. In this matter in Indonesia is the Financial Audit Agency (BPK), which is a high state institution that is independent from the influence of any power. In carrying out its duties, the BPK does not ignore the results of the inspection report of the government's internal audit apparatus, so that it is appropriate that between the two of them it is necessary to realize harmonization in the state financial supervision process.

Method this is considered quite effective by the inspectorate for SMA Negeri 3 because this method is a step of an inspectorate examination, and from this method one can see economic activities or events whether the level of correlation between statements (assertions) and the reality in the field has used government inspection procedures, properly carried out towards the implementation of general government and development tasks so that they are in accordance with the plan.

In line with submitted by the finance sub-section of the South Sumatra Provincial Inspectorate regarding the supervision process of the South Sumatra Provincial Inspectorate in the distribution of School Operational Assistance (BOS) funds, namely:

"Here at the South Sumatra Provincial Inspectorate, of course it's deepcarry out external supervision referring to functional supervision procedures, in this case the South Sumatra Provincial Inspectorate conducts an audit. Muhammad Renaldo-Sub.Bag. Finance".

Matter This was also conveyed by Assistant Inspector II Inspectorate of South Sumatra Province. The following is an excerpt from the author's interview with Assistant Inspector II of South Sumatra Province regarding the process of supervising the distribution of School Operational Assistance (BOS) funds, namely:

"The Inspectorate as a regional inspection body has a concept about the inspection itself, namely auditing or checking whether everything happens according to the plan set. It is also intended to find out weaknesses and mistakes to avoid in the next program. However, even so, there are still frequent confusions regarding the use and BOS in schools in South Sumatra Province. So that an evaluation is needed, namely by providing socialization and training to the implementing committee of BOS funds and school principals ". (interview, E, 10 May 2022). Evan-Inspector Assistant II

Based on the results of interview excerpts as stated by the Assistant Inspector II of South Sumatra Province above show that the South Sumatra Provincial Inspectorate in overseeing the distribution of School Operational Assistance (BOS) funds, follows and is in accordance with technical instructions or supervisory procedures as the inspectorate has the right to

supervise the distribution of BOS funds by conducting audits of schools receiving School Operational Assistance (BOS) funds.

Inspectorate does not involve external parties in conducting supervision. Supervision carried out by each inspectorate is only assigned by agencies to their subordinates at the central, provincial, district/city and school levels. The main priority in the BOS program is the supervision carried out by the district/city education SKPD on schools.

2. Internal, supervision carried out by officials within the organization itself

Internal control is supervision that is attempted from within the related agency, for example; Regency/City Regional Inspector who oversees the implementation of Government in the Regency/City. Oversight that makes control and makes what is wrong for correction in the future. This matter has in fact been known by all parties, both those who monitor and those who are supervised, including the general public. Meanwhile, the purpose of supervision is to increase the efficiency of the state apparatus in carrying out the regular tasks of the regime and development towards the realization of a good and clean regime.

This method is considered quite effective by the inspectorate because the inspectorate as an internal supervisor has a very strategic role in the success of regional development and carried out by the top leadership within the organization itself, but usually to be more effective, the leadership task can be delegated to the leaders of their respective fields.

Internal control is control carried out by a person or body that is in the area of the related body part. Supervision in this form can be attempted with direct supervisor supervision methods or inherent supervision or supervision which is done regularly by the inspectorate general in each ministry and regional inspectorate for each region in Indonesia by placing it under the supervision of the ministry of home affairs.

Method This was considered quite effective by the inspectorate for SMA Negeri 3 because the regional inspectorate as a supervisor has a very important position in the success of regional development and is carried out by the top leadership within the organization itself. The aim is to increase the utilization of the state apparatus in carrying out ordinary government

and development tasks towards the realization of good and clean government.

Interview with beneficiaries of School Operational Assistance, which referred to here is SMAN 3 Palembang. The following is the interview we conducted with the Principal of SMAN 3 Palembang regarding the level of discipline compliance, namely:

*“The level of compliance with audit rules, in my opinion this school uses School Operational Assistance funds according to procedures or rules set by the government, in other words that our school's level of compliance with audit rules has followed what is stated in the process or supervision standards ”. (interview, S, 09 May 2022).
Sugiyono-Principal*

Based on the results of the interview excerpts above regarding the level of compliance with audit procedures with the Head of the South Sumatra Province Inspectorate and several Principals who received school operational assistance funds prove that in this case, the inspectorate supervisor takes into account the discipline of the recipients of BOS funds from the way they use the funds which must be in accordance with the procedures set by the government and the recipient of the funds feels that he has fulfilled the level of compliance with the supervisory rules.

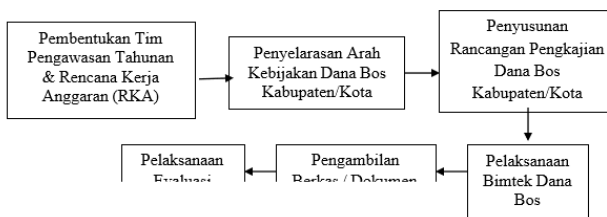
The inspectorate's internal supervision is in the form of internal supervision the entire process of audit, review, monitoring, evaluation and other supervisory activities in the form of assistance, outreach and consultation on the implementation of organizational duties and functions in the chart of distributing religions is sufficient if the activities have been carried out in accordance with the benchmarks that have been set effectively and efficiently for the benefit of leadership in realizing good governance. Meanwhile, internal supervision is carried out by the principal, namely that he must have the responsibility to improve the ability of teachers by carrying out internal supervision on the management of boss funds at SMA Negeri 3 Palembang so that the evaluation carried out at the school goes well.

Besides Therefore, based on the results of the interview above with the Head of the South Sumatra Provincial Inspectorate, it shows that the South Sumatra Provincial Inspectorate Supervisor considers that he has

carried out his duties properly and according to the procedures set by the government. In addition, the school also conducted an internal audit related to BOS funds with the aim of preventing irregularities that occurred in the school environment.

B. Supervision Preventive, Repressive and General

1. Preventive, Supervision carried out before implementation, namely supervision carried out on something that is planned



Gambar. Alur Monitoring Pengawasan dan evaluasi Perencanaan Dana BOS

Preventive supervision is supervision carried out before implementation, namely supervision carried out on something that is planned. Preventive supervision is more intended as, "supervision carried out on an activity before the activity is carried out, so as to prevent deviations from occurring." Usually, this supervision is carried out by the government with the intention of avoiding any irregularities in the implementation of state finances which will burden and cause greater losses to the state.

Preventive supervision is more intended as supervision that is attempted on an activity before the activity is carried out, as a result it can prevent deviations from occurring. This supervision is carried out by the government with the intention of avoiding any irregularities in the implementation of state finances which will burden and cause greater losses to the state.

This method is considered quite efficient by the inspectorate because the inspectorate is a preventive supervisor who carries out supervision with the aim of preventing deviations from the parties being supervised, especially SMA Negeri 3.

The following is an interview conducted with the financial subsection of the Inspectorate of South Sumatra Palembang Province regarding preventive supervision, namely:

"This oversight is also intended so that the budget execution system can run as desired. This supervision will be more useful and meaningful if it is carried out by a direct supervisor, so that deviations that are likely to be committed will be detected earlier" (interview, MR, 10 May 2022). Muhammad Renaldo-Sub.Bag. Finance.

From the results of the interview above, it can be concluded that the provincial inspectorate is an element of supervision of the implementation of regional government, which is guided by an inspector who is located at the base and is directly responsible to the governor and technically administratively receives guidance from the regional secretary. The main task is to supervise the implementation of government affairs, the implementation of guidance on the implementation of provincial government. To optimize the performance of the rules for managing good authorities, especially in the implementation of coaching and mentoring, good supervision is also needed.

Preventive coaching, in preventive action is a form of prevention in the future so that unwanted things don't happen, especially problems or indications of disciplinary violations. With preventive measures in fostering discipline, indications or levels of disciplinary violations in the inspectorate's supervisory performance in the use of BOS funds can be reduced and overcome.

The following is an excerpt from the author's interview with Assistant Inspector II of the Inspectorate of South Sumatra Province, regarding the actions or guidance carried out by the inspectorate of the province of South Sumatra, namely:

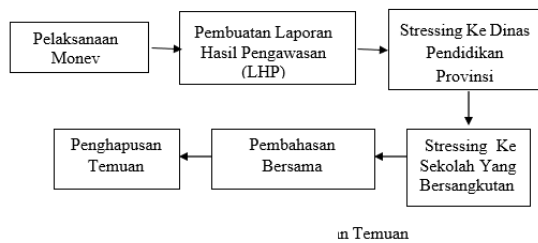
"Before disbursing school operational assistance funds, we from the inspectorate first carry out direct or indirect guidance which is carried out prior to implementation, which is supervision carried out on something that is planned in nature to ensure school readiness in receiving the aid funds. As for the last time in 2021, it will be in the middle of the month, namely May or June, where the most important

thing we can have in this coaching step is to anticipate various possibilities that may occur so as to reduce the level of violations against receiving these aid funds. (interview, E, 10 May 2022).
Evan-Inspector Assistant II.

Preventive actions, namely carrying out outreach, preventive actions in collaboration with the inspectorate in utilizing BOS funds. With socialization we will get additional knowledge as a provision to anticipate various possibilities that may occur so as to reduce the level of violations.

Based on the results of the Inspectorate's research, they preventively provide guidance on the management of boss funds in every school, especially in SMA Negeri 3 Palembang.

2. Repressive, supervision carried out after the work or activity is carried out



The explanation of each process in the flow of monitoring and evaluation by obtaining a finding is as follows:

a. Implementation of Monev

What is meant here is that the implementation of monitoring and evaluation goes according to the same flow illustrated in Figure 3.6, from the start of the implementation until the evaluation of the SPJ documents collected by the school that was the object of supervision was carried out. The findings that can be found in the SPJ evaluation process can be administrative and financial in nature. Each of these findings needs to be followed up and resolved, in accordance with applicable procedures.

b. Making Supervision Reports (LHP)

Any findings obtained will be included in the LHP followed up by the Provincial Education Office, as the one responsible for processing

each finding, and coordinating and monitoring the completion of these findings.

c. Stressful to the Provincial Education Office

After the LHP is made it will be carried out *stressful* to the Provincial Education Office. This stressing is carried out through an Order drawn up and drafted by the Regional Inspectorate of the South Sumatra Province on behalf of the Governor or Deputy Governor as supervisor of South Sumatra Province, to the Head of the Provincial Education Office. After stressing, the Provincial Education Office will follow up, coordinate and monitor the completion of these findings.

d. Stressful to the relevant school

After the Provincial Education Office gets *stressful* from the Governor/Deputy Governor, then the Provincial Education Office will follow up by stressing the school concerned. The process then continues with the Provincial Education Office discussing the findings included in the LHP with the schools concerned, and coordinating and monitoring the completion of the findings.

Depending on the findings, if it is administrative in nature, it will be resolved by repairing or completing the relevant files/documents, whereas if it is financial in nature, such as corruption/fraud, it is necessary to return the misused BOS Funds within a period of no later than 60 days. This return method itself is based on an agreement between the Head of Service and the school concerned, taking into account the financial capacity of the school.

Refunds can be made at once and within the shortest possible time, or installments within the agreed timeframe. The money that has been returned itself will go to the state treasury for findings in the form of corruption/fraud, and to the treasury of the school concerned if it is in the form of administrative findings that can have a financial impact, which can then be used again. If returns cannot be made within 60 days or what has been agreed upon, then it will enter into the realm of law and be followed up by BPK. It should be noted that stressing from the Provincial Education Office to the school in question, the Provincial Education Office needs to sort and sort every incoming finding. However, due to various reasons, the

Provincial Education Office generalized the findings for the schools concerned.

This caused parties from the school concerned to come directly to the Regional Inspectorate of South Sumatra Province to discuss these findings, where the Regional Inspectorate of South Sumatra Province should only be responsible for collecting files of evidence of deposit, as evidence that findings have been followed up from the Provincial Education Office only .

The actions of the Provincial Education Office, in the end, added to the workload Regional Inspectorate of South Sumatra Province, especially the Region II unit. This phenomenon is a fact, where during the internship this phenomenon often occurs.

e. Joint Discussion

If the follow-up by the Provincial Education Office has been completed, and the results of the data shooting were obtained, then they were submitted to the Implementation, Evaluation and Reporting Unit (PEP) of the Regional Inspectorate of South Sumatra Province for follow-up. These data will then be discussed jointly between the Regional Inspectorate of the South Sumatra Province and the Provincial Education Office, regarding the progress of completing the findings. The progress status of each finding itself is divided into unprocessed, in process, or completed.

f. Removal of Findings

If during joint discussions between the Provincial Inspectorate South Sumatra and the Provincial Education Office, findings are declared complete, especially those completed under 60 days, the findings will be deleted.

If it's been 60 days, then it's already entered the realm of law. Individuals who make mistakes, especially those that are financial in nature, will receive sanctions in the form of dismissal or even imprisonment.

Talking about examples of money implementation by Region II units, one concrete example is the implementation of monitoring and evaluation of BOS Funds for State High Schools in Palembang City. This activity itself was carried out in November 2021, with a total of nine high

school supervision objects. In this money itself, each public high school is handled by ± 2 staff from the Region II unit.

For implementation of monitoring in the field, the activity only lasts for one day, with a departure time at 09.00 WIB and a return time at 14.00 WIB, using their respective means of transportation. After the implementing staff returned to the office bringing the SPJ from the Public High School which was the object of their respective supervision, the staff then proceeded to carry out evaluation activities. This evaluation activity itself lasted for ± 1 week, which then proceeded to the preparation of LHP to be followed up by the Provincial Education Office.

Repressive Supervision is supervision carried out afterwork or activity is carried out. It can also be said that repressive supervision is a form of supervision over the running of government.

Supervisionrepressive is supervision carried out on an activity after the activity has been carried out. Supervision of this model is usually carried out at the end of the fiscal year, where the budget that has been determined is then submitted a report. After that, inspection and supervision is carried out to find out the possibility of irregularities.

This method is considered quite effective by the inspectorate because the inspectorateas a repressive supervisor who carries out supervision by examining and evaluating financial and operational accountability report documents for the parties being supervised, especially SMA Negeri 3.

The following is an interview conducted with the finance subsectionInspectorate of Palembang South Sumatra Province regarding repressive supervision, namely:

“Monitoring is done on an activity after the activity has been tried. Supervision of this form is usually attempted at the end of the accounting year, where the calculations that have been determined are then submitted to the report. After that, inspection and supervision is carried out to find out the possibility of deviations” (interview, MR, 10 May 2022). Muhammad Renaldo-Sub.Bag. Finance

FromFrom the results of the interview above, it can be concluded that repressive supervision is carried out in the form of suspension,

postponement and cancellation, therefore repressive supervision is intended to correct if an error has occurred. The list of findings contains the following: conditions, criteria, causes of deviations, consequences of deviations, official comments, and recommendations.

Results of repressive supervision from the Inspectorate in the form of an examination report letter (LHP) related to data correction at SMA Negeri 3 Palembang. Examination Result Report (LHP) Number. 700.04/038/LHP-IV/ITDAPROV/2021 To SMA Negeri 3 Palembang.

In general, the type of supervision carried out by the Government on all the activities of the regional authorities is to ensure good governance of the regional regime. Ordinary supervision is a type of supervision carried out by the Government on all regional government activities to ensure good governance of the regional regime. Regular supervision is attempted by the Minister of Home Affairs on regional regimes. The general oversight function can also be carried out through Inherent Supervision (WASKAT) which is essentially the same as Functional Supervision (WASNAL).

The Inspectorate General has the obligation to carry out ordinary supervision of the implementation of the main obligations of the Ministry of Home Affairs. But also the IRJEN is a functional supervisory officer (APF).

General supervision can be interpreted as an administrative activity that aims to rely on evaluation of the profession that has been completed whether it matches the concept or not. Because it is not intended to find out who is wrong and who is right, but rather is aimed at trying to make amends to the results of the activity. This method is considered to be quite efficient by the inspectorate because the inspectorate as the usual supervisor of the profession that has been completed whether it is in accordance with the concept or not to the party being supervised, especially SMA Negeri 3. Thus, if an error or deviation occurs that is not in accordance with the target to be achieved, then immediately take steps that can straighten out the next activity so that the implementation is directed.

Following excerpt from the author's interview with the Head of the South Sumatra Province Inspectorate regarding the general supervision

procedures of the South Sumatra Provincial Inspectorate in supervising the use of school operational assistance funds, namely:

"Before disbursing school operational assistance funds, we from the inspectorate first conducted a survey of schools receiving school operational assistance. The survey was conducted to ensure the readiness of schools to receive the assistance funds. The most important thing that we can get at this survey stage is who is responsible for receiving this assistance. (interview, BW, 10 May 2022). Bambang Wirawan-Inspector

Writer conduct interviews with schools receiving school operational assistance funds. The following is an excerpt from the author's interview with the Principal of SMAN 3 Palembang regarding whether the inspectorate actually conducted a survey in schools receiving School Operational Assistance (BOS) funds, namely:

"The inspectorate has conducted a survey, it's true. Before the aid funds were disbursed, sometimes some were also disbursed from the inspectorate. But so-so. Is it a survey or not. But they did come to our school. They usually do this a month before the distribution of operational funds for the school." (interview, S, 09 May 2022). Sugiyono-Principal.

Based on the results of the interview excerpts above, both those expressed by the inspectorate regarding the recipients of BOS funds, show that general oversight does not only oversee the running of regional government, but also applies to oversight of targets and other objects by all existing supervisory bodies.

C. Supervision Direct and Indirect

1. Direct, supervision is carried out by visiting and carrying out on-site inspection of the object being monitored

Direct supervision is supervision carried out by how to come and carry out on-the-spot inspection of the object being monitored. If this direct supervision is carried out on a physical development project, what is meant by an on-site inspection or local inspection can be in the form of an administrative inspection or a physical inspection in the field.

Direct supervision canis interpreted as a supervision carried out by visiting and carrying out on-site inspection of the object being monitored.

This method is considered quite effective by the inspectorate because the inspectorateas a direct supervisor who carries out activities by visiting and carrying out on-site inspections of the objects being supervised, especially SMA Negeri 3.

The following is an excerpt from the author's interview with Assistant Inspector IIIInspectorate of South Sumatra Province, regarding indirect supervision carried out by the Inspectorate of South Sumatra Province, namely:

"Aboutthe supervisory agency authorized to carry out supervision without intermediaries for the preliminary stages or without prior reports from external parties. This supervision is carried out directly to the subject matter and is often included in (inherent) in the duties and functions of the leadership or public officials who make decisions. (interview, E, 10 May 2022). Evan- Assistant Inspector II

Based onthe results of the interview excerpt above are well expressed by the inspectorate that ideal supervision will be realized if the apparatus has good quality and adequate quantity.

2. Indirect

Supervision indirect supervision is carried out without visiting the place of execution of work or the object being supervised or supervision carried out remotely, namely from behind a desk. Documents owned by SMA Negeri 3 Palembang, a form of indirect supervision is needed by the inspectorate, including:

- a. Work implementation reports, both periodic reports and incidental reports;
- b. Inspection report (LHP) from other supervisors;
- c. Complaint letters;
- d. News or articles in mass media;
- e. Other related documents. (description)

Indirect supervision can be interpreted as supervision carried out remotely without visiting the place of execution of work or the object being supervised.

This method is considered quite effective by the inspectorate because the inspectorate as an indirect supervisor can carry out its activities without visiting the place of execution of work or the object being supervised, especially SMA Negeri 3. In this way the inspectorate can supervise the required documents remotely

The following is an excerpt from the author's interview with Assistant Inspector II of the Inspectorate of South Sumatra Province, regarding indirect supervision carried out by the Inspectorate of South Sumatra Province, namely:

"Indirect supervision of the financial reports of the School Operational Assistance (BOS) fund, the report was made by the education office and then submitted to our team to examine it, then our team submitted it to the Supreme Audit Agency (BPK). And from the results of the report we can find out whether the funds were used properly or not." (interview, E, 10 May 2022). Evan-Inspector Assistant II.

Based on the results of the interview excerpts above, it was stated by the inspectorate that in the implementation of an activity, the administration of government can be carried out in a juridical manner by issuing guidelines and other juridical instruments so that the actions and policies carried out by the government are orderly and not used arbitrarily. .

D. Supervision Formal And Informal

1. Formal, supervision carried out by authorized (official) agencies/officials, both internal and external

Supervision formal is supervision carried out by authorized agencies/officials, both internal and external; For example: supervision carried out by BPK, BPKP and ITJEN.

Formal supervision can be interpreted as an supervision that carried out by authorized (official) agencies/officials both internal and external in nature such as supervision carried out by the Supreme Audit Agency (BPK)

which is a high state institution that is independent from the influence of any power.

In running BPK's task is not to ignore the results of inspection reports of the government's internal inspection apparatus, so that it is appropriate that between the two it is necessary to realize harmonization in the state financial supervision process.

This method is considered quite effective by the inspectorate because of this method is a step of an inspectorate examination, and from this method you can see the activity of financial reports made by the education office and submitted to the Inspectorate for re-examination and then submitted to the Supreme Audit Agency (BPK).

The following is an excerpt from the author's interview with Assistant Inspector II The Inspectorate of the Province of South Sumatra, regarding the formal supervision carried out by the Inspectorate of the Province of South Sumatra, namely:

"Regarding surveillance formal report on the financial reports of the School Operational Assistance (BOS) fund, these reports can create accountability and transparency in the implementation of the SMA BOS program, namely by carrying out monitoring and supervision. Monitoring aims to monitor the progress of the implementation of BOS SMA while supervision aims to find out the benefits of BOS SMA for schools to identify various kinds of problems experienced and find solutions to solving problems. (interview, E, 10 May 2022). Evan-Inspector Assistant II.

From the result the interview excerpt above was well expressed by the inspectorate that in the implementation of an activity, procedures for governance can be carried out in a transparent manner so that the objectives of the work that have been planned and know the weaknesses and difficulties that have been encountered in the implementation process.

Based on the error there will be a process of improvement for the future will come. The stages of inspectorate supervision are in the form of: Standard Setting Stage, the purpose of which is as targets, quotas and targets for the implementation of activities used as a benchmark in decision making.

Common forms of standards are: physical standards, monetary standards, and time standard, the stage of determining the measurement of the implementation of activities, used as the basis for the implementation of activities carried out correctly, the stage of measuring the implementation of activities, several processes that are repeated and continuous in the form of observing reports, methods, tests, and samples, the stage of comparing the implementation with standards and analysis of deviations and the stage of taking corrective action, if it is known that deviations have occurred in practice, where it is necessary to improve implementation.

2. Informal, supervision carried out by the community or social
Informal supervision, namely supervision carried out by the
community or social control, for example public complaint letters
through the mass media or through people's representative bodies.

Supervision Informal can be interpreted as an oversight carried out by the community or social control. Usually this is done when there are complaints from the public, so to ensure complaints from the public the inspectorate can directly use the authority of the inspection.

In addition, informal supervision is also carried out by parents /guardians of students at the SMA Negeri 3 Palembang committee. This method is considered quite effective by the inspectorate because the inspectorate as an informal supervisor can carry out its activities in a manner when there are complaints from the public about the object being supervised.

This method is considered quite effective by the inspectorate because the inspectorate as an informal supervisor can carry out its activities in a way when there are complaints from the public against the object being supervised.

The following is an excerpt from the author's interview with Assistant Inspector III Inspectorate of South Sumatra Province, related to informal supervision carried out by the Inspectorate of South Sumatra Province, namely:

"Regarding the informal supervision of the financial statements of funds School Operational Assistance (BOS) that the results of the implementation of supervision, whether based on a work program,

annual supervision or based on special supervision, are carried out by the respective functional supervisory apparatus to the Minister/Head of Non-Departmental Government Institution/Head of the Agency concerned accompanied by follow-up suggestions regarding the settlement uncovered problem." (interview, E, 09 May 2022). Evan- Assistant Inspector II.

Based on the results of the interview excerpts above were good as revealed by the inspectorate that through work procedures real implementation instructions from leaders to subordinates by recording the results of activities and reporting which is a tool for leaders to obtain the data needed to collect decisions and categorization of responsibilities, good matters of implementation of obligations or matters of financial management. Financial information prepared by the Learning Bureau and submitted to the Inspectorate for review and then submitted to the Financial Interrogator Body (BPK). From the results of the financial information from the Bureau of Learning, the Inspectorate can identify each acquisition of the School Operational Encouragement (Supervisor) budget in each school. And from the results of that information the Inspectorate can identify whether the budget was used as it should or not. This is considered to be quite efficient because from the results of the information the Inspectorate can quote actions that are in accordance with existing provisions.

CONCLUSION

Based on the four important criteria indicators described above, it is clear that the performance of inspectorate supervision in the utilization of BOS funds in South Sumatra Province, the following conclusions are obtained:

External and Internal Supervision, the Inspectorate does not involve external parties in conducting supervision. Supervision carried out by each inspectorate is only assigned by agencies to their subordinates at the central, provincial, district/city and school levels. The main priority in the BOS program is the supervision carried out by the district/city education SKPD on schools. Regarding the level of discipline to the regular rules of auditing with the Head of the Inspectorate of South

Sumatra Province and several Principals who accept school operational support budgets prove that in this matter.

Preventive, repressive and general supervision, the provincial inspectorate is an element of supervision of the implementation of regional government. Preventive supervision carried out by the Inspectorate is in the form of fostering boss fund management in May or June 2021 for SMA Negeri 3 Palembang. Repressive supervision carried out by the Inspectorate is in the form of action orders for data correction in the inspection report letter (LHP) Number. 700.04/ 038/ LHP-IV/ITDAPROV/2021 To SMA Negeri 3 Palembang.

Direct and indirect supervision, direct supervision carried out by the Inspectorate by visiting and direct inspection at SMA Negeri 3 Palembang, indirect supervision in the form of documents sent in complaint letters, articles SMA Negeri 3 Palembang.

Formal and informal supervision, formal supervision by supervising SMA Negeri 3 Palembang and findings submitted directly to the Supreme Audit Agency (BPK). Informal Supervision, at SMA Negeri 3 Palembang related to boss funds, Through school committees that contain parents / guardians of students.

The Inspectorate has supervisory characteristics/patterns related to boss funds that are Internal, Preventive, Repressive, Direct, Indirect, and Formal. In indirectly assisting the duties of the Inspectorate, the SMA Negeri 3 Palembang committee, which contains parents / guardians of students, takes part in the Informal oversight of Bos Funds. From the indicators above, it can be concluded that the Inspectorate has been effective in carrying out its duties in supervising school boss funds.

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