



# **ANALYSIS OF THE INSPECTORATE'S INTERNAL SUPERVISION IN THE SELF-ASSESSMENT EVALUATION OF THE IMPLEMENTATION OF BUREAUCRATIC REFORM IN BALANGAN REGENCY**

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## **Abstract**

This study aims to analyze the Inspectorate's Internal Supervision in the Self-Assessment Evaluation of Reform Implementation in Balangan District. This research uses a qualitative approach with descriptive techniques. The data collected is a review of coaching and influencing factors. Data collection is done through interviews, observation, and documentation. Data were analyzed through data reduction, data presentation, and drawing conclusions. The implementation of the review and evaluation was carried out in a hurry, even direct and periodic monitoring has not been carried out for all SKPD, furthermore, in its implementation, evaluation has not been carried out as a corrective step if there are errors and/or in the implementation of this PMPRB evaluation. The inhibiting factors in the Inspectorate's internal supervision in the evaluation of the Self-Assessment of the Implementation of Bureaucratic Reform in Balangan Regency were that the implementing elements of the PMPRB still did not understand well and deeply about the PMPRB itself; has not involved SKPD or work units related to the eight areas of change in conducting PMPRB evaluations; clear and detailed working calendar or scheduling related to PMPRB has not been established; fulfillment of supporting data is not optimal; lack of socialization and education and training related to PMPRB; as well as the quantity of APIP human resources that have not met the established standards. has not involved SKPD or work units related to the eight areas of change in conducting PMPRB evaluations; clear and detailed working calendar or scheduling related to PMPRB has not been established; fulfillment of supporting data is not optimal; lack of socialization and education and training related to PMPRB; as well as the quantity of APIP human resources that have not met the established standards. has not involved SKPD or work units related to the eight areas of change in conducting PMPRB evaluations; clear and detailed working calendar or scheduling related to PMPRB has not been established; fulfillment of supporting data is not optimal; lack of socialization and education and training related to PMPRB; as well as the quantity of APIP human resources that have not met the established standards.

**Keywords:** Internal Control, Inspectorate, Evaluation, Self Assessment, Bureaucratic Reform.

## INTRODUCTION

Bureaucratic reform is interpreted as a major change in paradigm and governance (Ria et al., 2016; Damanhuri & Jawandi, 2017; Rohayatin, 2017). The implementation of Bureaucratic Reform is expected to encourage improvement and increase in governance (Prasojo & Kurniawan, 2008; Haning, 2018; Al Farisy & Chalid, 2020). In 2010, bureaucratic reform was established as a program that must be implemented by ministries/institutions/local governments, which was marked by the stipulation of Presidential Regulation Number 81 of 2010 concerning the Grand Design of Bureaucratic Reform from 2010 to 2025 (Santoso & Sadjijono, 2018). The preparation of the Grand Design of Bureaucratic Reform is a real step to make fundamental changes in the national bureaucracy (Holidin et al., 2017; Supriyadi et al., 2021).

Bureaucratic Reform has now entered the third or final period of the Grand Design of National Bureaucratic Reform. At this final stage, bureaucratic reform is expected to produce the character of a world class bureaucracy which is characterized by several things, namely increasingly quality public services and more effective and efficient governance (Herzegovina et al., 2022). In order for the implementation of bureaucratic reform to proceed in accordance with the direction that has been set, it is necessary to carry out periodic monitoring and coaching to find out how far the results of its implementation are progressing (Lukito, 2017; Haryono, 2017). In 2014, the Ministry of State Apparatus Empowerment and Bureaucratic Reform (Kemenpan-RB) established a policy of Self-Assessment of the Implementation of Bureaucratic Reform (PMPRB) which is used as an instrument to measure the progress of the implementation of bureaucratic reform independently (self-assessment), namely through the Minister of Empowerment Regulation State Apparatus and Bureaucratic Reform Number 14 of 2014 concerning Guidelines for Evaluation of Government Agency Bureaucratic Reform.

Self-assessment of the Implementation of Bureaucratic Reform is a self-assessment model based on the principle of Total Quality Management and is used as a method for conducting a comprehensive assessment and analysis of the performance of government agencies (Efrilla, 2022). Evaluation of each program in terms of fulfillment components (processes) and goals of bureaucratic reform is measured through indicators that are assumed to represent the program. So that by assessing these indicators it is expected to be able to provide an overview of the achievement of efforts that have an impact on achieving targets (Hardiansyah, 2018; Rama, 2022).

The Self-Assessment of the Implementation of Bureaucratic Reform is carried out in eight areas of change classified into lever components, which consist of fulfillment aspects, intermediate results aspects and reform aspects, as well as outcome components consisting of performance and financial accountability, quality of public services, clean and free government KKN, as well as organizational performance (Sofianto et al., 2019). The eight areas of change are change management, policy deregulation, organizational management, management management, HR management management, strengthening accountability, strengthening supervision, improving the quality of public services (Prianto, 2012; Nasution, 2017).

Balangan Regency in order to carry out the mandate of the Permenpan-RB to carry out PMPRB, in which the PMPRB consists of Regency PMPRB whose assessment is carried out by the Organizational and Administration Section of the Secretariat of Balangan Regency together with the regional Inspectorate in consultation and coordination with the relevant SKPD which has supporting data, as well as PMPRB the level of SKPD performed by each sample SKPD (the selected SKPD with the highest score in the top 10 after being evaluated by the Inspectorate of the selected sample SKPD). The PMPRB of Balangan Regency in 2020 at the Regional Work Unit

(SKPD)/Work Unit level was carried out by 13 (thirteen) out of a total of 41 (forty) SKPDs in Balangan Regency plus Balangan Hospital.

The PMPRB evaluation itself in its implementation still encounters several problems, in this case the problems experienced by evaluators from the Balangan District Inspectorate, this is due to the lack of a number of Government Internal Supervisory Apparatuses, especially Auditors and Supervisors for the Implementation of Government Affairs in the Regions (PPUPD). Where according to the workload analysis the calculation of the need for JFA for Balangan Regency is 54 people while there are only 15 auditors while the PPUPD is only 8 people, so the JFA Inspectorate for Balangan Regency is 23 people or less 21 people from the number of analyzes required.

The quantity of APIP personnel who do not meet the predetermined standards causes APIP to focus less on the PMPRB evaluation assignment, because in addition to evaluating the PMPRB APIP is also charged with other mandatory tasks that also need to be completed. In addition, during the PMPRB in 2020 in the middle of the assessment there was an additional assessment component where initially the assessment was only on the fulfillment and outcome components, in the 2020 PMPRB it was added to the fulfillment, reform and outcome components.

The problems that existed within the internal Inspectorate coupled with several changes led to the results of the Assessment carried out by each SKPD after being evaluated by the Government Internal Supervisory Apparatus (APIP) in coordination with the Organizational and Management Section of the Balangan Regency Secretariat and the results of the final Evaluation from the Ministry State Apparatus Empowerment and Bureaucratic Reform (RB scores evaluated) Balangan Regency In 2020 there is a fairly high difference in scores. Where according to the evaluation from the Regional Inspectorate for Balangan Regency, the RB value for Balangan Regency was at 72.08, while the evaluation results from the Ministry of Empowerment of State Apparatuses and Bureaucratic Reform, the RB value for Balangan Regency was only 53.80 in the CC category, where there was a difference of 18, 28 points.

Inspectorate internal supervision in the PMPRB evaluation is very important (Ly, 2022; Mulyati et al., 2022), but while in practice there is a fairly high gap in the RB index value between the results of the APIP evaluation and the Kemenpan-RB evaluation, the authors are interested in conducting research with title Analysis of Inspectorate Internal Control in Self-Assessment Evaluation of Reform Implementation in Balangan District.

Bureaucratic reform is a very interesting topic to discuss and is always monitored by various levels of society (Setiadi, 2015; Ridha, 2019). The euphoria of reform has increasingly surfaced since the events of 1998 when the New Order government was brought down (Rahman, 2022). The aftereffect of this euphoria is that almost all sectors, both public and private, have reformed their organizations. Likewise in the bureaucracy, it is hoped that the implementation of bureaucratic reform can occur with the aim of creating better governance. In fact, in 2010 bureaucratic reform was established as a program that must be carried out by ministries/agencies/regional governments, marked by the stipulation of Presidential Regulation Number 81 of 2010 concerning the Grand Design of Bureaucratic Reform 2010-2025.

Research related to PMPRB is expected to be able to provide an understanding or general description of the PMPRB being carried out. As a comparison in carrying out research, the authors describe several studies related to bureaucratic reform. One of them is research written by Wahyuningrumet al. (2017) with the title Analysis of Self-Assessment of the Implementation of Bureaucratic Reform in Batan with the aim of measuring organizational capacity and measuring perceptions of corruption in Batan and analyzing both. The research method used is

descriptive research, while the theory used is the theory of organizational capacity by Horton with the results of the research namely the value of Batan's organizational capacity obtained is 4.27 (on a scale of 5). The perceived value of corruption obtained is 3.87 (on a scale of 4). The results of the analysis of organizational capacity indicators show that there are 15 indicators that are above the average value and 15 indicators are below the average value. The results of the analysis of corruption perception indicators show that there are 3 indicators that are above the average value. Batan has taken several actions to improve the performance of RB, namely: 1) Forming an agent of change; 2) Arrangement of laws and regulations; 3) Organizing the HR management system; 4) Involve Strategic Plan, PK and Lakin; 5) Establish policies and systems for handling gratuities, conflicts of interest and public complaints and the Whistle Blowing System (WBS); 6) Declaring Batan as an integrity zone followed by establishing work units towards Corruption Free Areas (WBK) and Clean and Serving Bureaucratic Areas (WBBM); and 7) innovating services and maintaining sustainable RB management. conflict of interest and public complaints and the Whistle Blowing System (WBS); 6) Declaring Batan as an integrity zone followed by establishing work units towards Corruption Free Areas (WBK) and Clean and Serving Bureaucratic Areas (WBBM); and 7) innovating services and maintaining sustainable RB management. conflict of interest and public complaints and the Whistle Blowing System (WBS); 6) Declaring Batan as an integrity zone followed by establishing work units towards Corruption Free Areas (WBK) and Clean and Serving Bureaucratic Areas (WBBM); and 7) innovating services and maintaining sustainable RB management.

Yusuf et al. (2019) with his research entitled Bureaucratic Reform in Public Services at the Agrarian and Spatial Planning Office/National Land Agency (ATR/BPN) Maros Regency, conducted research using qualitative research methods with the aim of describing and analyzing the implementation of RB in public services at the ATR Office/ BPN. In this research, the theory used is Miftah Thoha's Government Bureaucratic Reform Reform Strategy. The results of the study show that bureaucratic reform in public services at the ATR/BPN Office in Maros Regency has reformed government bureaucratic institutions. RB in Public Services at the ATR/BPN Office of Maros Regency has renewed apparatus resources with the Formation of Functional Position groups, Recruitment of Non-PNS Non-Permanent Employees (PTT), provision of performance allowances to employees and provision of technical education. This is intended to create excellent service by the Maros Regency ATR/BPN Office.

Then research with the title Effects of Bureaucratic Reform and Work Culture on Employee Performance at RSUD Dr. R. Soedjono Selong, East Lombok Regency researched by Suradinata & Muhi (2019) by using statistical analysis with Somer's D Correlation to analyze the effect of bureaucratic reform and analysis of the influence of work culture on employee performance and using quantitative research methods with explanatory methods. The results of the study show that reform and work culture have a positive and significant impact on employee performance at RSUD Dr. R. Soedjono Selong, East Lombok Regency, West Nusa Tenggara Province. This proves that the higher the reform and work culture, the higher the performance of employees.

Seeing some of the research related to reform above, the most fundamental difference between the research conducted by the author and previous researchers is the locus of research. Furthermore, in terms of the theory used, where in previous studies there were those who used organizational capacity theory, RB reform strategy theory, statistical analysis concepts with Somer's D correlation, RB change area variable concepts, and public service theory. While in this study the authors used the theory of internal control, this means that the research focus is

on how the Inspectorate as the local government's internal supervisor performs its duties in evaluating PMPRB activities carried out by the Balangan district government and work units.

These studies present several differences, but we can also find some similarities in the research conducted by the author and previous research, including several studies using qualitative research methods, this is in line with the research method used by the author. Furthermore, the things discussed in the study are more or less talking about bureaucratic reform.

## **RESEARCH METHODS**

### **Types of Research**

The research approach used is a qualitative approach, namely to know and understand the facts or reality of the object under study in order to facilitate the writer in obtaining objective data in order to know and understand in depth the internal control of the Inspectorate in the evaluation of the Self-Assessment of the Implementation of Bureaucratic Reform in Balangan Regency and the factors - factors hindering its implementation. The type of research used is descriptive research in which research is directed to provide symptoms, facts or events in a systematic and accurate manner regarding the evaluation of PMPRB implementation and obstacles in its implementation.

### **Research Instruments**

The instrument in this study was the researcher himself. Therefore, in qualitative research instruments, data collection depends more on the researcher as a data collection tool. This is in line with Nasution's opinion in Sugiyono explaining that in qualitative research there is no other choice than to make humans the main research instrument. The reason is that things do not yet have a definite form. Problems, research focus, research procedures, even the expected results, all of these cannot be determined with certainty and clarity beforehand. Everything still needs to be developed throughout the research. In this uncertain and unclear situation, there is no other choice and only the researcher himself as the only tool that can achieve it.

### **Research Informants**

Research on Inspectorate Internal Control Analysis in Self-Assessment Evaluation of the Implementation of Bureaucratic Reform certainly requires informants who have a good understanding of the problems studied or informants who are within the scope of research, meaning people who can provide information about real situations and conditions related to research in order to obtain more accurate data and information. The informants in question are the Balangan District Inspector; Head of the Organizational and Administrative Section of the Regional Secretariat of Balangan Regency; JF Young Expert Analyst, Sub-coordinator of Performance and RB Organizational Division of the Balangan Regional Secretariat; Balangan District RB Team; District PMPRB assessors and sample work units; PMPRB Evaluation Team; and District PMPRB Admins and sample work units.

### **Data Collection Technique**

Data sources and collection techniques are divided into two. Includes evaluation data, and obstacle data. Each is detailed as follows.

- 1) Data sources for the fulfillment of data verification/review and evaluation will be carried out using data collection techniques through observation, interviews and documentation. Observations were made by joining the Evaluation Team in the verification/review and



evaluation activities of LKE PMPRB. Furthermore, interviews were conducted with the Balangan District Inspector, Head of the Organizational and Administrative Section of the Balangan District Regional Secretariat, RB Team, RB Evaluation Team, and District PMPRB admins and sample work units. Documentation as a data source comes from Evaluation Results Reports, Evaluation Worksheets, Legislation related to PMPRB and PMPRB evaluation as well as documentation/photos of PMPRB evaluation activities.

- 2) Sources of data for data fulfillment related to inhibiting factors in the implementation of the PMPRB evaluation will be carried out through interviews with the Balangan District Inspector, Head of the Organizational and Administrative Section of the Regional Secretariat of Balangan Regency, RB Team, RB Evaluation Team, and District PMPRB admins and sample work units.

### **Data Analysis Technique**

Data analysis in this study was carried out using systematic data analysis according to Miles and Huberman which was divided into three activity flows that occurred simultaneously. The three paths are data reduction, data presentation and drawing conclusions. Where in data reduction, data obtained from the field will be selected and filtered in such a way as to obtain data that is relevant and really needed in research. The data that will be collected is only data related to guidance and verification/review and evaluation as a stage in the evaluation of PMPRB Balangan Regency and the inhibiting factors in its implementation. Furthermore, the filtered data will be presented, the presentation of the data will be adjusted to the effectiveness of the method of conveying the data. Where the data will be displayed in the form of tables, matrices, pictures or documentation of activities, excerpts from interviews or comparisons of theories or laws and regulations related to research. The final step of data analysis is drawing conclusions from the data that has been filtered and presented. Which in the conclusions made contain the essence of research findings that are relevant to the research focus, research objectives and research findings that have been interpreted and discussed.

## **RESULTS AND DISCUSSION**

### **Review, Verification and Evaluation of the Self-Assessment of the Implementation of Bureaucratic Reform**

Review and verification are the next steps carried out by the evaluation team after providing guidance and assistance related to the implementation of the RB, PMPRB and filling out the PMPRB LKE. Then the results of the review or verification are submitted back to the Regency PMPRB admin and work unit PMPRB admin after being evaluated by the PMPRB evaluation team from the Inspectorate. From direct observation or the author's observation in the field, and when compared with the monitoring indicators according to Handoko, the first indicator is that observations have not been carried out optimally. In this case mentoring and coaching can be mentioned as the first step or observation in the review, verification and evaluation of this PMPRB, but as already mentioned coaching and mentoring has not been carried out optimally.

Furthermore, it looks like the matter is in mentoring and coaching, the evaluation team does not yet have sufficient capacity to review, verify and evaluate the results of the PMPRB conducted by SKPD because the evaluation team still lacks understanding of this matter. As previously mentioned, both the evaluation team, the District RB team, SKPD PMPRB implementers (PMPRB admins and assessors), all of them did not have sufficient and adequate understanding regarding this PMPRB so that more in-depth and detailed socialization was

needed for this problem. Especially for the evaluation team as the assessor element of this PMPRB. This was conveyed by members of the PMPRB evaluation team, viz As previously mentioned, both the evaluation team, the District RB team, SKPD PMPRB implementers (PMPRB admins and assessors), all of them did not have sufficient and adequate understanding regarding this PMPRB so that more in-depth and detailed socialization was needed for this problem. Especially for the evaluation team as the assessor element of this PMPRB. This was conveyed by members of the PMPRB evaluation team, viz As previously mentioned, both the evaluation team, the District RB team, SKPD PMPRB implementers (PMPRB admins and assessors), all of them did not have sufficient and adequate understanding regarding this PMPRB so that more in-depth and detailed socialization was needed for this problem. Especially for the evaluation team as the assessor element of this PMPRB. This was conveyed by members of the PMPRB evaluation team, viz

"This is my first time joining the PMPRB evaluation team. I don't know about the previous teams. But after I attended a zoom meeting that was held with evaluation teams from other districts, I really think our preparations for the PMPRB evaluation were still lacking. In addition, the team's knowledge of PMPRB evaluation was still minimal, plus it seemed that efforts to learn on their own had not been very visible while socialization or training had not been carried out. Likewise with SKPD, their knowledge about PMPRB is still very low. Besides that, the time for the PMPRB evaluation that was set seemed very rushed, so everything was done in a hurry."

As has been mentioned in the discussion regarding PMPRB evaluation assistance and guidance, preparation is indeed a crucial matter that we really need to pay attention to, especially when conducting a review or verification or evaluation. As stated by the evaluation team members above, in fact the evaluation team itself can carry out its own initiative to develop itself and learn about this PMPRB evaluation. With the development of existing information technology, information or knowledge about this PMPRB evaluation can be found on social media and websites which more or less provide explanations regarding the implementation of this PMPRB evaluation, therefore as previously mentioned it is very necessary to appoint an auditor or PPUPD who responsible for the implementation of this RB.

Furthermore, after seeing what was conveyed by sources from the Kemenpan-RB that in conducting PMPRB evaluations, the Inspectorate could involve other SKPDs, in this case SKPDs that are directly related to the eight areas of change in the PMPRB LKE. This certainly makes a very big contribution to the evaluation team, because the SKPD which is directly related to these eight areas of change certainly understands in depth about these areas of change. The head of the Balangan district regional secretariat also conveyed the same thing, that cooperation between the Inspectorate as the coordinator or person in charge of the PMPRB evaluation and the SKPD or work unit whose workload and performance are related to these eight areas of change is very necessary. In this case the SKPD or work unit has been included in the District RB Team, therefore going forward in carrying out RB evaluations, especially in the review or verification and evaluation stages, it would be very good if the RB Team was also involved. Not only at the review and evaluation stage at the stage of fostering or assisting the implementation of RB, the involvement of this team is very important in order to provide a good and clear understanding of the implementation of bureaucratic reform according to the directions in the eight areas of change contained in the LKE PMPRB.

Then it's the same with mentoring and coaching, related to time constraints is also a problem that causes the review of supporting data and even the collection of the supporting data itself is not optimal. It has been mentioned before that it is necessary to make a clear and

detailed schedule. In this case the person in charge who has been appointed can make a work calendar as well as an action plan that must be carried out. In addition, in order to increase understanding of the eight areas of PMPRB change, the person in charge can also coordinate with each work unit or SKPD in charge of the area of change for further socialization and stipulation in the work calendar for the implementation of the RB. So that everything can run well, also the implementation of the RB is in accordance with the Balangan Regency RB roadmap. For the implementation of this review and evaluation, good planning is also needed so that the schedule must also be clear. This is so that in practice it can be carried out maximally and not in a hurry so that the review carried out is really in accordance with what it should be and the evaluation that will be carried out can also give good results and what is in the field is in accordance with what the results claim. PMPRB from the implementation of the existing bureaucracy in the region.

The person in charge of implementing the RB must also continue to consult and coordinate with TPN, in this case the Ministry of Administrative and Bureaucratic Reform, regarding the evaluation of this PMPRB, so that the understanding of each work unit in charge of PMPRB is also aligned with what is the PMPRB goal of the central government. As previously mentioned, in order to equalize TPN perceptions, the Kemenpan RB has prepared working papers for LKE PMPRB regarding what should be in the field as evidence that bureaucratic reform has been carried out as expected in the assessment contained in LKE PMPRB. From this working paper, it remains only for the PMPRB evaluation team to develop it into a standard format which can then be given a legal umbrella through regional regulations, whether they are regional regulations or regional head regulations.

Good understanding and scheduling of activities as well as direct and regular monitoring is also a must that should be carried out by the PMPRB evaluation team to local governments and work units or SKPD. What has happened in Balangan Regency, both direct and regular monitoring and inspection, has not been carried out. Where inspections are only carried out during the review, in other words inspections are carried out only when there is a PMPRB evaluation, and even then not to all SKPDs but only to a few sample SKPDs. This is as stated by the RSUD PMPRB admin, namely "direct observation was only carried out once in our work unit and was only carried out when carrying out the PMPRB evaluation only."

As previously mentioned, this is still a big homework for the Inspectorate, even though direct and regular inspections related to the implementation of the RB are very important. This is not only done when there is a PMPRB evaluation assessment but is carried out continuously so that the PMPRB results cannot be fabricated and can become real things in accordance with what is assessed by the SKPD. But considering the lack of human resources for the APIP Inspectorate of Balangan Regency, this is a little difficult to do. Related to this problem, maybe the Inspectorate itself needs to propose an increase in the number of APIP HR and continue to coordinate and consult with BKPSDM regarding this problem of APIP HR shortage.

This direct inspection in the future can also be carried out by involving the RB Team, so that in practice it can be carried out optimally and must be carried out on all implementations of bureaucratic reform in Balangan Regency, not just samples. Furthermore, the results of this direct and regular inspection can be used as material for improving the implementation of bureaucratic reform in Balangan Regency. With direct and regular inspections, it is expected to be able to prevent falsification of existing data in the field. Thus, the implementation of bureaucratic reform is not just a formality but is in accordance with what is expected and can have an impact that can be felt by the community as expected by the President of the Republic of Indonesia.



Furthermore, it will not only increase the quantity of APIP HR but also the quality of its HR. Which is where every HR is equipped with different knowledge. Considering that there is still a lack of APIP human resources, the Inspectorate can show each ASN, especially auditors and PPUPD, to each master knowledge related to supervision, for example regarding probity audits, Bureaucratic Reform, Regional Compensation Claims, and so on. So that in all fields there is each person in charge who is reliable and fully understands the problem. Furthermore, when there is a task implementation such as the PMPRB evaluation which involves other SKPDs, the designated ASN can become the coordinator who can provide directions for teams from other SKPDs related to the implementation of internal supervision that must be carried out, in this case for example the PMPRB evaluation.

The review and verification carried out by involving SKPD or work units whose workload and performance are directly related to the eight areas of change in the PMPRB LKE are felt to be the best step so far to overcome the problem of APIP's lack of human resources in conducting this PMPRB evaluation. Apart from that, in terms of understanding, of course ASNs in charge of each area of change certainly have an understanding that can be said to be better than APIP ASNs, which basically workload and performance lead to the oversight function. Therefore, to realize this, of course the Inspector as the top leader of the Inspectorate must coordinate with the leadership of the SKPD or work unit. For example, for the areas of change management, organizational structuring,

Furthermore, to determine which SKPD or work units have a special relationship with these eight areas of PMPRB change, the Inspector needs to coordinate with the local government. In this case an internal meeting can be held involving all SKPD or work units to discuss which SKPD or work units should be involved in the implementation of this bureaucratic reform. Bearing in mind that the implementation of our bureaucratic reform has entered the final stage in the grand design of national bureaucratic reform, of course it is necessary to accelerate its achievement as soon as possible. Given this, every element in the local government must contribute to realizing what is the goal of this RB grand design.

The final stage of the evaluation carried out by the evaluation team is to carry out an evaluation with the desk system together with the work unit for which they are responsible. Where in the evaluation of this desk system the results of the review from the evaluation team on the work unit's LKE that have been collected previously are discussed with the work unit. The evaluation team also tries to encourage the work unit to be able to continue to collect supporting evidence so that the PMPRB value claims by the work unit are appropriate and when assessed by the TPN there is also no decline from the claims set by the work unit. The following is a picture of the implementation of the evaluation with the desk system carried out by the PMPRB evaluation team together with the work unit they are responsible for.

Referring to the element of internal control, according to Handoko, related to internal monitoring indicators carried out by the Balangan District Inspectorate in the context of fostering and assisting the PMPRB Evaluation has not been fully fulfilled, as well as in the PMPRB review and evaluation. From the observation indicators, special observations have not been made to work units related to the implementation of PMPRB, this is because the understanding of APIP as a supervisory element for the Balangan District Inspectorate is also inadequate. Meanwhile, to make observations so that the process or object to be monitored can be felt and understood, according to Handoko it is based on knowledge and ideas that have been known and understood before. In this case, the knowledge and ideas of the Balangan District Inspectorate are still insufficient.

In terms of the PMPRB Pre-Evaluation as mentioned by the head of the PMPRB Evaluation Team if we relate it to the monitoring indicators according to Handoko, the authors classify it as part of the observation which in the Pre-Evaluation Team prepares the elements needed for the PMPRB work unit, starting from admin, assessors and preparation of supporting data related to LKE PMPRB so that the supporting data provided are truly facts in the field. However, even though monitoring of the preparations related to PMPRB SKPD has been carried out, they are still overwhelmed, especially in the preparation of supporting data. This shows that the monitoring of the PMPRB preparation is still not optimal.

Furthermore, for the second indicator, regular and direct inspections in the context of guidance and assistance have not been carried out, direct inspections have only been carried out during the evaluation and have only been carried out to a few samples of work units, not all work units have been carried out. This is as stated by Urban Investigation, RB and Corruption Prevention as the representative in charge of implementing the PMPRB evaluation, namely "direct inspection cannot be carried out in all work units. This is considering the rushed implementation time plus the large number of assignments at APIP so that this direct inspection cannot be carried out optimally."

There was a direct inspection to the field in accordance with the statement submitted by the PMPRB DPMPTSPPTK admin, namely "The team from the Inspectorate has visited the field directly to evaluate the results of the PMPRB that we did. Especially for PMPRB this year." The admin from BPKPAD, Regional Secretariat, and RSUD also conveyed the same thing. On the other hand, the admin of the Office of Cooperatives, Small and Medium Enterprises, Industry and Trade stated that "There has not been a direct review of the SKPD by the Team from the Inspectorate regarding the implementation of the PMPRB that our SKPD is carrying out." The same thing was conveyed by the DKPPP PMPRB admin, PPKB Health Office, Disdikbud, Paringin District, and BKPSDM Balangan Regency.

In addition, the Head of the PMPRB Evaluation Team also said that direct inspections had not been carried out thoroughly, namely "there were several team members who immediately visited the field regarding the implementation of this PMPRB, but there were also those who had not visited the field because there were other activities that could not be left behind." This is appropriate after the author confirmed with the team members. Whereas there are those who have directly visited the field regarding the supporting evidence submitted, but there are also those who have not visited the field directly. The author himself is a team member who does not visit the field directly.

The Head of Organizational Division also conveyed the same thing that "direct inspections have not been carried out optimally so far. Particularly because the readiness of PMPRB itself is still lacking." This will be a big homework for the PMPRB evaluation team in the future. Considering that this direct inspection is clear evidence of whether or not what is filled in the PMPRB LKE, this is also to assess whether this assessment is true or just a formality for filling out the PMPRB LKE. This direct inspection in the field should be an obligation that must be carried out as a supervisory step so that the implementation of the RB is actually carried out in accordance with what is stated in the LKE PMPRB results submitted by the regional government or work unit or SKPD.

Then for the third indicator oral and written reporting has been carried out properly. Reporting on activities is carried out verbally by members of the evaluation team in internal meetings related to mentoring and fostering the results of the review and evaluation of LKE submitted by the work unit to the PMPRB evaluation team. As long as the author is a member of the PMPRB evaluation team there is no obligation to make a written report regarding the

implementation of the evaluation, the reporting is done orally in an internal meeting of the PMPRB evaluation team.

The same thing was conveyed by members of the PMPRB team, namely "reporting so far has been given either verbally in internal meetings, especially during the review, or in writing submitted at the end of the evaluation activity as an evaluation report." Likewise the information given by the team leader and technical controller for the PMPRB evaluation team. The same thing was also conveyed by the Inspector, namely "Reporting has been carried out both orally and in writing. And it has been carried out very well and in accordance with the provisions of the applicable laws and regulations."

Oral and written reports have been carried out well in the implementation of this PMPRB evaluation. This should be very useful for local governments, especially to see developments in the implementation of RB in their regions. Apart from that, this report can also be used as a basis for improvement and control by local governments in achieving the stipulated Regency RB roadmap. The following is the front page for the written report document as outlined in the PMPRB Evaluation Report.

Then for the fourth indicator the evaluation of the implementation of guidance and assistance has not been carried out either by the team leader, technical controller, inspector or Balangan Regency Government. This was also noted by the technical controller of the PMPRB Evaluation Team in an interview conducted by the author, namely.

"Regarding the evaluation of the PMPRB evaluation activities, both in terms of guidance and assistance as well as during the PMPRB LKE review/verification and evaluation, there is still no. So far, only discussions and internal meetings have been carried out by the PMPRB Evaluation Team regarding the fulfillment of the supporting data in the PMPRB LKE. This might be a concern for the Inspectorate in the future, because I think the evaluation of this activity is very important and necessary."

This is because the implementation of the PMPRB evaluation itself was very rushed, so that the time gap for evaluating the implementation of the PMPRB evaluation was very unlikely. This was conveyed by the Head of the PMPRB Evaluation Team, namely.

"There has not been a specific evaluation carried out, even if there is one it is only carried out casually in an internal team meeting. This is because evaluation time is usually very tight, so team members are preoccupied with encouraging SKPD to immediately complete the proof of support for the LKE PMPRB that they filled out as a form of accountability for the PMPRB results they have set."

Given the importance of the PMPRB evaluation, in which this PMPRB is an illustration of the implementation of the RB in the regions, evaluation and control over the implementation of the evaluation is very important. If the reason for not being able to carry out the evaluation is due to time constraints, then the Investigation Head, RB and Corruption Prevention, who in this case are responsible for the implementation of the PMPRB evaluation, need to carry out an internal evaluation and need to make a clear and periodic schedule so that evaluation or control over the implementation of this evaluation can be carried out. Thus what is an error or omission in the implementation of the PMPRB evaluation can be corrected immediately.

The author himself, as a member of the PMPRB evaluation team as a form of final confirmation, has never received an evaluation either from the Team Leader, Dalnis, Inspector or the local government itself. In practice it is more directed at discussion or exchange of opinions regarding the PMPRB review as well as the completeness of supporting evidence for LKE PMPRB. And then each team member will return with the work unit LKE which is their responsibility to review and for the last indicator, namely the discussion between superiors and

subordinates. Discussions have been carried out maximally regarding this PMPRB, especially in internal meetings. The thing that is often discussed is none other than the lack of understanding from both the PMPRB evaluation team, the elements implementing the PMPRB, differences in perceptions both among members of the evaluation team and between TPI and TPN. This is as stated by the head of the PMPRB evaluation team, namely "discussions are something that is never missed in the PMPRB evaluation, even regarding the determination of the value for LKE PMPRB is always discussed and discussed with the Inspector. Even the final score of the PMPRB was also discussed with the Regional Secretary."

This is in line with what was conveyed by the Balangan District Inspector, namely "In carrying out this evaluation there are many steps and stages. Everything was discussed by Tim with me. And even as the final stage of the evaluation later we will also coordinate with the Regional Secretary regarding the final value of the PMPRB evaluation for Balangan Regency."

From the description above, both the coaching and mentoring stages as well as the review, verification and evaluation stages have not been optimally carried out by the PMPRB Evaluation Team. This is due to various factors which will be discussed more deeply in the discussion regarding the inhibiting factors in the PMPRB evaluation. The results contained in the PMPRB carried out by the PMPRB admin cannot be concluded as an illustration of the implementation of bureaucratic reform in Balangan Regency. This is because there is still no adequate direct and regular inspection from the Inspectorate as a supervisory element. Henceforth, even a special team is needed to carry out direct and regular inspections related to the implementation of RB in SKPD and in Balangan Regency, so that the RB Index shown later truly shows the real situation on the ground regarding the implementation of RB.

If we compare it with the monitoring indicators mentioned by Handoko, there are still many indicators mentioned that have not been properly fulfilled. In fact, if each of the monitoring indicators mentioned is fulfilled properly, a good implementation of the PMPRB evaluation can also be achieved. In the future, this could become the concern of the team involved in the PMPRB evaluation or at least the person in charge of PMPRB, in carrying out the evaluation it is necessary to carry out each of the indicators mentioned properly, so that internal control as the main task of the Inspectorate can be properly fulfilled.

### **Inhibiting Factors in the Self-Assessment Evaluation of the Implementation of Bureaucratic Reform**

The main problem in the PMPRB evaluation in Balangan Regency is that there is still a high gap in the results of the assessment between TPI and TPN. The high gap in the assessment is of course caused by many things, which in this case the authors explain as an inhibiting factor in the PMPRB evaluation. From the author's direct observations or observations in the field as well as the results of interviews, several things that become inhibiting factors in the evaluation of the Self-Assessment of the Implementation of Bureaucratic Reform are:

#### **1. Understanding of implementing elements of PMPRB is still inadequate or still very minimal.**

There is still a lack of understanding of the elements that carry out the Self-Assessment function for the Implementation of Bureaucratic Reform, both PMPRB admins, PMPRB Assessors, PMPRB Evaluation Team (Internal Assessment Team), RB Team, and District ASN as a whole regarding the meaning of PMPRB and there is no common perception regarding filling out PMPRB LKE because there is no standard format or technical instructions for filling out the PMPRB LKE. Many interviews have explained regarding the lack of understanding of the elements that organize this PMPRB in the previous discussion at the PMPRB evaluation stage.



Subsequent opinions were also conveyed by members of the PMPRB Evaluation Team who had been evaluators for 4 times in a row, viz

"Even though he has been on the evaluation team 4 times in a row, his understanding of PMPRB itself is still minimal. In fact, the understanding of all elements of the PMPRB organizers is still very minimal. Maybe it's because PMPRB is still not considered as something important so there isn't too much attention on PMPRB. This is one of the reasons for the low score of the RB Index for Balangan Regency and there is even a gap in the assessment with TPN."

Furthermore, the entire PMPRB evaluation team, including the author himself, also felt the same way, that the understanding of the PMPRB implementers and PMPRB evaluators, which in this case was carried out by the Team from the Inspectorate, was still lacking. Seeing from what was conveyed by the members of the PMPRB evaluation team, it is necessary to pay attention that the regional government must pay sufficient attention or attention to the implementation of this RB. This is because the implementation of the RB is very important and has even become something that has been proclaimed by the central government.

The low understanding of implementing elements in PMPRB is the main problem in the occurrence of an assessment gap between TPI and TPN because with a lack of understanding, then of course PMPRB cannot be carried out as intended by TPN. Therefore, alignment of perceptions between the two (TPI and TPN) is very necessary. After there has been an equalization of perceptions between the two, then TPI's task will then be to pass on the correct understanding of the PMPRB to each implementing element of this PMPRB. In this case, apart from the local government, the evaluator team must also be active in increasing understanding and insight into the implementation of this RB, especially PMPRB and its evaluation. Meanwhile, according to a member of the PMPRB evaluation team "for self-learning efforts from the PMPRB evaluation team it seems that there is still no one. "It is necessary to pay attention that increasing insight regarding the field of work that is involved is the responsibility of ASN, especially if in this case an order has been given to evaluate this PMPRB. Once again it is very important for every ASN involved as the PMPRB evaluation team to carry out this task with full responsibility, because the evaluation results provided are very influential for improving the implementation of the RB in Balangan Regency.

The Inspector of Balangan Regency also conveyed the same thing that "Low understanding regarding PMPRB is the main problem in implementing bureaucratic reform in Balangan Regency." Considering that the implementation of bureaucratic reform as proclaimed by the central government is a very basic matter and needs to be paid attention to, when understanding of it is still low is a big problem for local governments. Therefore, the Regional Government should pay special attention to this matter, especially in the implementation of the PMPRB evaluation in Balangan Regency, there is a continuous gap in the assessment between TPI and TPN. In this case, it means that there are things that must be corrected or adjusted by TPI, in this case the Balangan District Inspectorate.

## **2. SKPD or work units related to the eight areas of PMPRB change have not been involved in the PMPRB Evaluation Team**

The Ministry of Administrative and Bureaucratic Reform in his presentation at the Workshop which was held in Banjarmasin from 1 to 4 September 2022 explained that in conducting PMPRB evaluations the regional inspectorate could involve SKPDs or work units related to the eight PMRB change areas, even this is recommended considering that these SKPDs certainly have an understanding good and qualified because it is related to their field.



Furthermore, if we talk about mentoring and coaching, the SKPD or work unit can certainly provide better and more detailed directions or explanations. This will later have an impact on the fulfillment of supporting data. Where previously the fulfillment of supporting data could not be carried out optimally,

The Balangan Regency PMPRB evaluation team so far has only consisted of ASN members in the Inspectorate, while SKPD or work units related to the eight areas of PMPRB change are incorporated in the RB Team, where the RB team is tasked with assisting the PMPRB Admin of Balangan Regency to fill in the PMPRB LKE. This is as said by the RB Team in an interview conducted by the author, namely "We were asked to become the RB Team when filling out the PMPRB LKE we were asked to help the PMPRB admin fill out the PMPRB LKE." Referring to the presentation of Kemenpan RB, ideally SKPD or work units related to the eight areas of change are involved in the PMPRB evaluation team, while in Balangan this has not been done.

Furthermore, the head of the PMPRB evaluation team also said the same thing that the RB team was not included in the evaluation team. "The RB team only assists in filling out the PMPRB LKE, for evaluation it is carried out by a team from the Inspectorate". The appointment of the RB team to assist the Balangan Regency PMPRB admin in filling out the PMPRB LKE is already very good, but in the future it will be even better if the RB team is also involved in PMPRB mentoring and coaching for all SKPD. Likewise with the review and evaluation, their involvement in the review and evaluation is felt to be very helpful both in terms of the accuracy of supporting evidence documents and in terms of HR capacity, which is basically APIP's own human resources, the quantity still does not meet the established standards.

### **3. There is no work calendar or detailed scheduling for PMPRB yet**

The socialization of PMPRB, PMPRB and PMPRB Pre-Evaluation as preparation for the PMPRB evaluation has not been properly scheduled, where the implementation seems urgent and rushed so that it cannot be carried out optimally and even seems to be just a formality for filling out the PMPRB LKE. This needs to be an important concern of the Balangan Regency Government, especially the Inspectorate as the executor of the supervisory function. The implementation of the RB should be carried out properly and correctly so that the RB proclaimed by the central government is no longer just wishful thinking and what is stated in the document but what the community as a whole can feel through the government's concrete actions in implementing good and correct RB.

"Given the importance of this PMPRB, I think it is very necessary to carry out a detailed schedule, maybe monitoring the implementation of the RB can be carried out not only by the Evaluation Team in the future but actually become the supervisor who oversees the implementation of the RB in Balangan Regency."

The implementation of the PMPRB evaluation is an annual routine program organized by the central government, so that if the regional government takes this seriously, special mapping should be carried out regarding the scheduling of the implementation of bureaucratic reform in the regions. If necessary, an action plan is made along with a schedule for its implementation as well as the parties responsible for each activity as outlined in the action plan. Considering that this PMPRB refers to eight areas of change, from the start it was determined for SKPD or work units related to these eight areas of change to make a contribution, especially sharing or sharing knowledge and knowledge related to the areas of change they are concerned with, so that in

terms of understanding it is really appropriate with the field of knowledge that is understood by each supporting SKPD.

Furthermore, other team members added that the PMPRB Pre-Evaluation is also very important given the importance of implementing this RB, not only so that the Balangan District RB Index increases but so that the RB implementation itself becomes good, "Maybe the PMPRB Pre-Evaluation can be considered as one of the next action plans." ahead. Not only to boost the RB Index but to improve the RB itself going forward."

As previously mentioned in the discussion regarding the review or verification and evaluation of PMPRB, the first step to overcome this unscheduled PMPRB is to appoint a person in charge of implementing the RB. Furthermore, it is this person in charge who must make a work calendar along with a detailed action plan. And for each area of change, as previously mentioned, an SKPD or supporting work unit is appointed in accordance with the field that really understands the area of change as the special person in charge for each area of change, so that all implementation in this PMPRB can run well and not in a hurry and can be carried out with careful preparation and in accordance with the fields and areas of change that are understood.

One thing that cannot be forgotten in making a detailed action plan and scheduling is that the person in charge who makes it must consult and coordinate with the SKPD or work unit designated as SKPD which has a direct link with the eight areas of PMPRB change. If necessary, the evaluation team can ask the ASN from the SKPD to be directly involved in making the action plan deemed necessary along with the implementation schedule adjusted to the PMPRB implementation schedule which has become a routine program from the Central Government.

#### **4. Fulfillment of supporting data cannot be done optimally**

The time is very short, so that the fulfillment of supporting data related to filling in PMPRB cannot be fulfilled optimally. Even though there are several criteria that actually can get points because in practice it has been done but you cannot get points because there is very little time to prepare supporting data. This is also related to point a above, if the Pre-Evaluation was carried out beforehand there would not be such a tight time. Besides that, if we relate it to point b, scheduling once again becomes important so that everything can be prepared carefully and properly. This was stated by a member of the PMPRB evaluation team, namely "as previously stated, because there was no preparation and no scheduling for the PMPRB evaluation, the implementation was very hasty."

Fulfillment of maximum support data is indeed very good, but the real situation in the field is even more important. Furthermore, if indeed the implementation of the RB has been carried out in the field but the supporting evidence cannot be attached, this is very unfortunate. Because this supporting evidence is proof that the implementation of the RB has been carried out as stated in the PMPRB LKE. Once again this is related to scheduling that has not been well defined. If there is a work calendar and action plan, this of course will not happen, because the local government and work unit or SKPD can document the implementation of the RB, which can then be used as proof of supporting LKE PMPRB.

When the scheduling is carried out, the preparations for the implementation of the RB will definitely be solid and good, so that there will be no activities or documentation that is important evidence as the fulfillment of the PMPRB LKE supporting data that is missed. Where each SKPD understands and is aware of what must be done when they feel that the activities they are carrying out need documentation which in the future can be proof of fulfillment of supporting data for filling out the PMPRB LKE.

This is as stated by the technical controller for the PMPRB evaluation team "after the training from the Kemenpan-RB it is hoped that in the future the preparation for the implementation of PMPRB can be carried out thoroughly, also the fulfillment of supporting data can be carried out more optimally." By holding workshops with direct speakers from the Ministry of Administrative and Bureaucratic Reform and one of them being a TPN for the PMPRB evaluation of Balangan Regency, almost all problems related to the implementation of bureaucratic reform, PMPRB and their evaluation should have been answered and solutions found. The next step is just how each ASN who receives this workshop develops and deepens the insights obtained in this workshop to then be shared with other ASNs in the SKPD or work unit.

Furthermore, as a form of appreciation for the Inspectorate as the person in charge of the PMPRB evaluation and who has been the TPI for the PMPRB evaluation, all ASN Inspectorates were involved in the implementation of this workshop. It is hoped that in the future it will be able to provide direction in the form of better coaching and assistance to every element involved in carrying out bureaucratic reform, as well as those involved in PMPRB. An important point that must be considered by the Inspectorate at this time is how to develop working papers that have been provided by resource persons from Kemenpan-RB by continuing to coordinate and consult with them and involve each SKPD or work unit that is directly related to the eight areas of PMPRB change into the PMPRB evaluation team.

##### **5. Lack of socialization and education and training related to PMPRB**

Socialization as well as education and training related to PMPRB is very necessary in order to add insight and knowledge of the elements that carry out the functions of PMPRB which are expected to be able to achieve common perceptions regarding the evaluation of this PMPRB. This lack of socialization is the main problem causing a lack of understanding of each implementing element in PMPRB and in PMPRB evaluation. This was conveyed by a member of the PMPRB evaluation team, namely "the main problem we face is that knowledge is still minimal for all elements of the PMPRB implementer. Of course this is due to the lack of good socialization provided." This is sad, even the Inspectorate itself as the person in charge of implementing the PMPRB evaluation does not yet understand in depth and detail about this PMPRB, even though it should be the SKPD who is responsible for this matter, the Inspectorate should have insight that exceeds SKPD or other work units. This may be questioned by the SKPD or the work unit evaluated by the Inspectorate, how is it possible that the Inspectorate as the PMPRB evaluator does not understand properly the evaluation of this PMPRB or the implementation of RB and PMPRB in the regions.

The Head of the Performance and RB Sub-Coordinator of the Balangan Regional Secretariat also conveyed the same thing, namely "considering that there is still a lack of understanding by the SKPD regarding this PMPRB, maybe in the future the Inspectorate together with the RB Team can jointly provide socialization regarding the implementation of this RB in accordance with the area of change that becomes their authority." In line with what was conveyed by the Head of the Performance Sub-coordinator and RB Regional Secretariat of Balangan, the author strongly agrees that further socialization of the implementation of bureaucratic reform and PMPRB will become the responsibility of the PMPRB evaluation team in collaboration with the Balangan District RB team in which an SKPD or work unit has been designated. directly related to the eight areas of change in the PMPRB LKE.

Responding to the problem of the lack of outreach related to bureaucratic reform, PMPRB and its evaluation which many PMPRB implementing elements have complained about, the

local government through the Inspectorate has facilitated training for admin assessors and TPI (PMPRB evaluation team) which was conducted in early September 2022. The resource persons for this training were TPN from the Kemenpan-RB, in fact one of the sources was TPN who assessed the PMPRB evaluation of Balangan Regency. With this training, it is hoped that in the future the admin, assessors for each work unit and TPI will be able to explain again what was obtained in the training to ASN in their respective work units or SKPD.

With so many complaints about a lack of understanding regarding the implementation of RB, PMPRB and their evaluation, this should be a hard slap for the Inspectorate as the SKPD which is responsible for conducting PMPRB evaluations. The implementation of this socialization should have been carried out since the beginning of the promotion of PMPRB. Even though it seems late, it is hoped that this workshop will be able to provide improvements in the implementation of bureaucratic reform in Balangan Regency in the future. In addition, the evaluation team also conducts evaluations and provides an assessment as a result of the evaluation of the PMPRB that has been carried out.

## **6. Inadequate quantity of APIP human resources**

The lack of APIP human resources in carrying out supervision so that in carrying out their duties they cannot focus because at one time they have to complete or be busy with several jobs. This has also been mentioned by the Inspector and head of the PMPRB Evaluation team in the previous discussion regarding coaching and mentoring as well as PMPRB review, verification and evaluation. This needs to be a concern of the local government, so that in the future an APIP formation can be opened according to the number of APIP human resources required.

Furthermore, a member of the PMPRB evaluation team in an interview conducted by the author also said that "during the assignment for this RB evaluation I also received an assignment to monitor the Increased Use of Domestic Products (P3DN)." The Program to Increase Use of Domestic Products (P3DN) is one of the Government's efforts to encourage people to use domestic products more than imported products. P3DN needs to be continuously encouraged in the context of national economic recovery. The implementation of P3DN monitoring mentioned by members of the evaluation team will be submitted to the Republic of Indonesia's Financial and Development Supervisory Agency (BPKP) Representative for South Kalimantan Province. Which is where this assignment has a deadline and implementation time that coincides with the PMPRB evaluation. Given that these two points are important,

Not only are the team members who are auditors and PPUPD, team members who are ASN in the secretariat of the Inspectorate also in carrying out this evaluation have actually been charged with their main duties and functions which are binding on them, which of course must divide their focus on these two equally important things. This was conveyed by the Head of Planning and Subdivision Finance who is a member of the PMPRB evaluation team "The additional responsibility for conducting PMPRB evaluations is a big burden for us at the secretariat. Especially considering that the implementation time coincided with the time we had to prepare planning documents." At the time of carrying out the PMPRB evaluation, the planning and finance sub-division was preoccupied with preparing the 2022 Renja Amendment and 2023 Renja as well as preparations for the 2022 Revised RKA and 2023 RKA. In addition, as we know June is the final month of the Second Quarter and Semester I, there will be a performance evaluation report and a budget that must be made and reported. In addition, in June too,

The author as a team member who is also an employee under the Head of Planning and Finance Subdivision also feels the same way as mentioned by the Subdivision Head. Because the duties and responsibilities are equally important, it becomes a heavy burden to carry out.

Seeing from what was conveyed by several members of the PMPRB evaluation team, in carrying out this PMPRB evaluation several team members had to divide their focus to carry out several other tasks that were no less important than this evaluation. In the future this could become the concern of the Balangan Regency government to be able to fulfill the number of functional supervisory positions in accordance with the proper standards, so that in the implementation their duties can be carried out optimally and do not involve other parts as was done in the PMPRB evaluation where the planning and finance departments were also involved as team members. Meanwhile, the planning and finance department already has its own responsibilities that must be carried out. By fulfilling the number of supervisory functional positions according to the needs of the regional government, it is hoped that there will no longer be overlap in assignments or an ASN getting more than one assignment which can lead to less than optimal implementation of an assignment because they have to divide focus into several assignments given as their responsibilities.

### CONCLUSION

The implementation of the review and evaluation was carried out in a hurry, even direct and periodic monitoring has not been carried out for all SKPD, furthermore, in its implementation, evaluation has not been carried out as a corrective step if there are errors and/or in the implementation of this PMPRB evaluation. Referring to the indicators of internal control according to Handoko, the indicators for oral and written reporting as well as discussions between managers and subordinates have been carried out well, the indicators for direct and regular observation and inspection have not been carried out properly, while the indicators for evaluating the implementation have not been carried out at all. The inhibiting factors in the Inspectorate's internal supervision in the evaluation of the Self-Assessment of the Implementation of Bureaucratic Reform in Balangan Regency were that the implementing elements of the PMPRB still did not understand well and deeply about the PMPRB itself; has not involved SKPD or work units related to the eight areas of change in conducting PMPRB evaluations; clear and detailed working calendar or scheduling related to PMPRB has not been established; fulfillment of supporting data is not optimal; lack of socialization and education and training related to PMPRB; as well as the quantity of APIP human resources that have not met the established standards fulfillment of supporting data is not optimal; lack of socialization and education and training related to PMPRB; as well as the quantity of APIP human resources that have not met the established standards fulfillment of supporting data is not optimal; lack of socialization and education and training related to PMPRB; as well as the quantity of APIP human resources that have not met the established standards.

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