

THE ROLE OF THE REGIONAL INSPECTORATE IN THE DECISION ON VILLAGE FUND RETURN IN POLEWALI MANDAR

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Abstract

The study aims to identify the Role of the Regional Inspectorate in the Refund of Village Funds, the causes of the return of Village Funds by a number of Villages, and the obstacles faced by the Inspectorate in conducting inspections in Villages. The research method used in this article is a qualitative descriptive method. The type of data used in this study is primary data including information obtained directly from interviews with informants, while secondary data includes information taken from documents, reports, or regulations that already exist. The research informants in this study include the Inspector at the Polewali Mandar Inspectorate, the Inspector's Secretary, the Middle Expert Auditor, the Supervision Report Analyst, and the Staff. The results of the study show that the Inspectorate plays a very important role in the decisions of Village officials in returning Village Funds. With the inspection carried out by the Auditor Team from the Regional Inspectorate, a number of Village Heads decided to return Village Funds with a nominal value ranging from IDR 700,000 to IDR 27,000,000, even a number of Villages suddenly repaired roads and other infrastructure due to the impact of the return of the Village Funds. However, the Audit Team from the Inspectorate experienced internal and external obstacles in conducting the inspection. Internal obstacles consisted of limited Human Resources and the Honorarium given to the Audit Team was only Rp160,000 for transportation and accommodation costs.

Keywords: The Role of the Inspectorate, Village Funds, Village Fund Budget, Indications of Fraud

1. Introduction

Based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 205/PMK.07/2019 Article 1 paragraph 8 concerning General Provisions, it is explained that Village Funds are funds sourced from the State Revenue and Expenditure Budget allocated for Villages transferred through the Regency/City Regional Revenue and Expenditure Budget and used to finance the Implementation of Government, Implementation of Development, Community Development, and Community Empowerment.

Village Funds received by each Village in the Regency/City must be managed transparently and accountably, so that the Regional Inspectorate has an important role in supervising its use, conducting audits of village financial reports, and ensuring that the funds are used in accordance with applicable regulations for the benefit of village community development.

Polewali Mandar Regent Regulation Number 33 of 2016 Article 2 explains that the Inspectorate is a supervisor of the implementation of Regional Government led by an Inspector who in carrying out his duties is responsible to the Regent through the Regional

Secretary. The Inspectorate has the task of assisting the Regent in fostering and supervising the implementation of Government Affairs that are the authority of the Region and Assistance Tasks by Regional Apparatus, including supervision of village funds. However, in Polewali Mandar there are a number of Villages in the management of the Village Fund Budget that are not transparent, which has led to an audit being carried out by the auditor team. The Polewali Mandar Regency Inspectorate (Polman) noted that 65 Villages returned the 2021 Village Fund Budget for alleged misuse of the Village Fund Budget. Meanwhile, for the results of the 2023 audit, 70 Villages were found but the amount of the budget refund is not yet known because it is still in the audit process. The audit by the Polewali Mandar Inspectorate audit team has been ongoing since Thursday, October 31, 2024. The audit team examined 144 Villages in the use of the 2021 Village Fund Budget, and 65 of them returned the Village Fund Budget with the aim of restoring State Finances, with varying amounts, ranging from a refund of IDR 700,000 to IDR 27,000,000. Meanwhile, 56 other Villages are still undergoing the audit process. Villages that have made returns have become findings in tax payments on activities and administration. Village Treasurers are asked to return the remaining budget because it has become a finding in the Audit Result Report (LHP). The audit is a follow-up to a letter from Subdit III Tipikor Special Criminal Polda Sulawesi Barat, which states that all Village Heads be examined as suspected of corruption in the use of the 2021, 2022, and 2023 Village Fund Budget.

The phenomenon of returning the Village Fund Budget in Polewali Mandar was proven by the results of an interview with Mr. Andi Taufik as the Assistant Inspector for Government Affairs, who said that the return of the Village Fund Budget was in accordance with the results of the inspection by the Polewali Mandar Inspectorate auditor team. Villages that have returned the Village Fund Budget, their cases have been considered closed and the Village is no longer undergoing inspection by Law Enforcement Officers (APH) because they have returned the remaining budget to the State Treasury. Based on the results of the Audit Report, the form of accountability of the Village that has deficiencies has been followed up with a return.

2. Theoretical Background

Research conducted by (Sina Aran, 2022), found that the Inspectorate of East Flores Regency has carried out its role as an internal auditor in supervising village funds, but has not been optimal due to inhibiting factors consisting of lack of budget, lack of auditors, lack of equipment, office supplies, extensive objects of supervision, village apparatus resources who do not understand, non-compliance with regulations, incomplete documents and infrastructure in the form of roads and networks that are less supportive. This is in line with the findings of (Fadzillah, 2022), that the causes of the less than optimal role carried out and the obstacles faced by the Inspectorate of South Konawe Regency are divided into two, namely internal and external. Research findings (Watch, 2024), found that the Inspectorate of Pati Regency fosters and supervises village funds properly. Although there are both internal and external obstacles, the Inspectorate has made various efforts to improve the management of fostering and supervising village funds. One of them is launching a new program called "Nongki" or Hanging Out While Consulting, which provides a forum for villages and related agencies to consult on various obstacles or questions, especially those related to village funds. In contrast to research conducted by (Lakoro et al., 2023), it was found that the model for village fund management supervision by the inspectorate includes Supervision Planning (establishing

a village fund management supervision team and collecting information), Supervision Implementation (Audit Work Program and Audit Work Paper), Supervision Reporting (Audit Result Report and Recommendations for follow-up to the results of the examination). Based on several previous studies, the novelty in this study is the role of the Regional Inspectorate in the decision to return Village Funds and restore State finances, and the role of the Inspectorate is influential in encouraging rapid action in returning funds or even legal proceedings. This study contributes to identifying the role of the Inspectorate in the decision to return Village Funds after audit findings and the Inspectorate has a greater role than just providing recommendations, namely the role as a mentor and supervisor of the Village Fund Budget.

3. Methods

According to Sugiyono (2009:3), it is stated that in general, research methodology is interpreted as a scientific way to obtain data with certain purposes and uses. This research activity is intended to obtain reliable results in testing the truth of data. Determining this research method is very vital, because it concerns solving problems that have an impact on drawing conclusions.

According to (Rusandi & Muhammad Rusli, 2021), the type of research method used in this article is a qualitative descriptive method. This study uses qualitative descriptive research. Descriptive research investigates events, phenomena in the lives of individuals and asks one or a group of individuals to tell their lives. This information is then retold by the researcher in a descriptive chronology. This research was conducted at the Polewali Mandar Regional Inspectorate Office. The address is Jalan Pameran Lingkungan Batu-Batu, Darma Village, Polewali District, Polewali Mandar Regency, West Sulawesi.

In this article, the data collection techniques used include, Interviews were conducted with key informants, such as Inspectorate officials and other inspectorate employees, to obtain direct information on Village Fund management and audit findings. Documentation was carried out by collecting and analyzing relevant documents, such as Audit Result Reports (LHP), Regulations governing Village Funds, and administrative documents from the Villages being examined. The research informants in this article include several key individuals who have knowledge and experience related to Village Fund management and the role of the Inspectorate. Some of the informants mentioned include:

- a) Inspector at the Polewali Mandar Inspectorate, 1 person
- b) Inspector's Secretary, 1 person
- c) Middle Expert Auditor, 1 person
- d) Supervision Report Analyst, 1 person
- e) Staff Employees, 2 people

The informants above were chosen because they have relevant information and can provide in-depth perspectives on the issues being studied.

4. Results and Discussion

4.1. Official Letter from the West Sulawesi Regional Police regarding the Investigation of Village Fund Corruption

The West Sulawesi Regional Police (Polda) through the Directorate of Special Criminal Investigation (Dirkrimsus) is currently verifying allegations of corruption in the management of Village Funds (DD) and Village Fund Budget (ADD) in Polewali Mandar Regency from 2021 to 2023. The official letter issued on October 21, 2024, with Number:

B/290/X/Res.3/2024/Ditreskrimsus, states that this investigation refers to Article 2 paragraph (1) and Article 3 of Law of the Republic of Indonesia Number 31 of 1999 concerning the Eradication of Criminal Acts of Corruption, which has been updated through Law of the Republic of Indonesia Number 20 of 2021.

As part of the clarification process, investigators from Subdit III Tipikor Dirkrimsus Polda Sulbar asked 144 Village Heads to attend the Polman Regency Inspectorate Office for clarification. The Village Head was sent a letter to carry out an inspection which will be carried out from Thursday, October 31 to Tuesday, November 5, 2024.

4.2. The Role of the Regional Inspectorate in the Decision to Return Village Funds in Polewali Mandar

The Regional Inspectorate is a Regional Apparatus of Polewali Mandar Regency which was formed to assist the Regent in fostering and supervising the implementation of government affairs which are the authority of the region and the tasks of assistance by the regional apparatus. In the Polewali Mandar Regent Regulation Number 53 of 2021 in Chapter IV concerning the Regional Inspectorate, Article 40 paragraphs (1) and (2), it is stated that the Regional Inspectorate as referred to in Article 2 letter c, is an element of supervision of the implementation of the Regional Government. And the Regional Inspectorate is led by an Inspector who in carrying out his duties is responsible to the Regent through the Regional Secretary.

The role of the Inspectorate in the decision to return Village Funds is to ensure that the management of the Village Fund Budget meets the criteria that are transparent, accountable, and in accordance with applicable Regulations. The Inspectorate plays a role in supervision and inspection to detect any irregularities, and provide follow-up to the Village which can lead to the return of village funds if there are any discrepancies or misuse.

The results of the interview conducted with Mr. Ahmad Syaifuddin, SH., MM as Inspector at the Polewali Mandar Inspectorate on Monday, November 11, 2024, said that:

"According to the official letter that we received on October 21, 2024 from Sub-Directorate III of Special Criminal Corruption of the West Sulawesi Regional Police to the Inspectorate instructing that all Village Heads be examined and returned when indicated in the alleged corruption in the management of the Village Fund Budget in 2021, 2022, and 2023. When summoned to the West Sulawesi Regional Police, we were immediately investigated, meaning that there was a Village Head who was suspected.

Based on the results of the interview above, it is known that from the results of the Audit Result Report (LHP), as a form of accountability for Villages that have deficiencies, they will be followed up with a return. The inspection conducted by the Polewali Mandar Inspectorate Audit Team is a follow-up to the Official Letter from Sub-Directorate III of Special Criminal Corruption of the West Sulawesi Regional Police with Number: B/290/X/Res.3/2024/Ditreskrimsus. The West Sulawesi Regional Police's appeal to the Inspectorate requested that Village Heads who had findings immediately make a return so that when the inspection was carried out there were no findings. It is known that in early December 2024, police investigators will come down to conduct an inspection. The Return of the 2021 Village Fund Budget is the result of an inspection by the Polewali Mandar Inspectorate audit team. Village Treasurers were asked to return the remaining budget because it had become a finding in the Audit Result Report (LHP). When the Village decides to return the State losses, the Village case is considered complete and does not reach the stage of inspection by the Law Enforcement Apparatus (APH) because

it has returned the remaining budget to the State Treasury. The difference between Law Enforcement Officers (APH) and Inspectorate, is that Law Enforcement Officers (APH) function in providing action, while Inspectorate functions in early prevention control.

There are several roles of the Polewali Mandar Regional Inspectorate in the Village Fund Refund Decision, including:

1) Conducting Supervision and Inspection of Village Fund Management

One of the functions of the Inspectorate is to carry out internal supervision and inspection of financial performance through audits, reviews, evaluations, monitoring, and other supervisory activities, including conducting audits or inspections of village fund management. If the inspection finds any discrepancies between the financial report and the realization of the use of village funds, such as irregularities in the use of village funds, unrecorded and inappropriate village spending, and the use of funds that are not transparent or cannot be accounted for. However, in Polewali Mandar, the Inspectorate was unable to optimally conduct inspections due to budget constraints. This is in accordance with the results of an interview conducted with Mr. Ahmad Syaifuddin, SH., MM as Inspector at the Polewali Mandar Inspectorate on Monday, November 11, 2024, who said that:

"In a year, we are only able to inspect several villages due to limited budget factors so that we are not optimal in conducting inspections. However, in accordance with the available budget, it is still maximized in conducting inspections in the villages".

Currently, there are 144 villages in Polewali Mandar, and the findings in 2021 are still 65 villages, while in 2023 there will be 70 villages that have returned village funds, but currently the inspection has not been completed so there is a possibility that the number of villages that return will increase for the 2023 budget.

2) Inspectorate Inspection of Priority Villages

Several villages are a priority scale for inspection by the Inspectorate for various reasons, such as reports from Non-Governmental Organizations (NGOs), Reports from the Village Consultative Body (BPD) which has a hierarchy with the inspectorate because of its function as a supervisor of Village performance.

The results of the interview conducted with Mr. Arifin Yambas as Secretary of the Inspectorate, on Monday, November 11, 2024 said that:

"There are three reasons why villages have a high risk so that they become a priority scale, first, repeated findings often occur, meaning there is no intention to improve themselves. Second, low Community Resources. Third, high Budget Management, and complaints from Non-Governmental Organizations (NGOs)".

The inspection is carried out based on risk, when there is a Village that is considered high risk, then the Village becomes a priority scale for inspection. In this case, the inspection is not carried out in all Villages in Polewali Mandar, but only Villages that are a priority scale.

3) Providing Recommendations for Returning Village Funds to the Village Treasury

Village funds are returned when irregularities are found in the management of village funds, in the form of the use of village funds that are not in accordance with the Village Revenue and Expenditure Budget (APBDes), spending that cannot be accounted for, and audit findings by the Inspectorate that indicate excess payments or unauthorized expenditures. After there are indications of irregularities or inconsistencies, the Inspectorate conducts an inspection to ensure that the funds used are not in accordance

with their designation. If the results of the inspection indicate that Village Funds have been used illegally, the Inspectorate will issue findings and recommendations for the return of the funds.

The Village Government responsible for managing Village Funds will receive a recommendation letter from the Inspectorate stating that certain funds must be returned to the Village Treasury, containing the amount of funds that must be returned, the reasons for the return of funds, and the deadline for making the return. This recommendation letter is the legal basis for the village government to make a return of funds.

After receiving the recommendation, the Village Government must immediately return the Village Funds that have been misused or are not in accordance. The procedure for returning Village Funds to the village treasury is carried out by the Village Head or Village Treasurer depositing the relevant funds into the village treasury account, and if the funds have been disbursed in cash or used for inappropriate activities, then the funds that must be returned will be processed through cash deposits or transfers to the Village treasury account.

Based on the results of the interview conducted by Mrs. Zulfikah Sari, S.IP as the Analyst of the Supervision Report Results, said that:

"The Audit Result Report (LHP) will produce conclusions which then produce recommendations, and the return of Village Funds is adjusted to the LHP recommendations, but so far the recommendations have always recommended that Village Funds be returned to the Village Treasury, to then be included in the Budget Financing Surplus (SILPA) for the next period's budget planning, except when the status is Claim for Compensation (TGR), it must be entered into the Regional Treasury".

The return of Village Funds must be carried out with complete documentation, such as Proof of depositing Funds to the Village treasury, such as proof of transfer or proof of cash deposit from the bank, a statement letter stating that the funds have been returned, and an official report regarding the return of funds to the Inspectorate and other authorities. All of these processes must be recorded in the village financial report to ensure transparency and accountability. After the funds are returned to the village treasury, the village government is required to notify the Regional Inspectorate or other supervisory agency, to ensure that the return of funds has been carried out in accordance with the procedure. After the funds have been successfully returned, the Inspectorate or supervisory agency will conduct an evaluation to ensure that there are no other irregularities and that the return of funds is carried out in accordance with the established procedures. 4) Providing Guidance and Consultation the Inspectorate has the function of assisting the Regent in providing guidance and supervision of the implementation of government affairs. The Inspectorate's guidance to the Village aims to provide direction and preparation for the implementation of supervision/inspection. The Inspectorate also provides periodic guidance and supervision of village financial management. The aim is to ensure that the management of the Village Fund Budget runs in a transparent, accountable, budget disciplined, and participatory manner. The results of the interview conducted with Mr. Ahmad Syaifuddin, SH., MM as Inspector at the Polewali Mandar Inspectorate on Monday, November 11, 2024, said that:

"The Inspectorate Agency has a function in providing guidance, assistance, and supervision for the Village. The Inspectorate does not want any Village officials to be involved in corruption. We call on representatives of all Villages (Village Heads) to provide guidance and to warn them so that the management of the Village Fund Budget is carried out properly, because in the future when the Village Head is suspected of

corruption, he will no longer be investigated by the Regional Police's Special Crimes Unit but will be directly investigated under the District Coordinator who reports directly to the Chief of Police according to the President's instructions”.

Based on the results of the interview above, it is known that all Villages, both those that have returned Village Funds and those that have not, will all be summoned by the Inspectorate to be given guidance and warned. The Inspectorate has provided education and guidance to all Villages in Polewali Mandar. The above is in line with the results of an interview conducted with Mr. Mahyuddin, S.Sos., M.Si as an Associate Expert Auditor, on Monday, November 11, 2024, who said that:

"The Inspectorate has scheduled a summons for 144 Villages in stages for three days, namely on (Thursday, October 31, 2024, Monday and Tuesday, November 4-5, 2024). This aims for the Village Head or representative to be given education and guidance but not in the form of direction to use Village Funds in accordance with Regulations, and to be accountable for the Village Fund Budget Use (ADD) report.

The reason for providing education to all Villages is so that when there are findings of indications of corruption in 2021 to 2023, it is hoped that the Village will immediately follow up on the return of the Funds. Second, when the Village does not return the Village Funds within a period of 60 days, the case is transferred for examination to the Law Enforcement Officer (APH) stage.

4.3. Causes of Village Fund Refunds by a Number of Villages Involved in Polewali Mandar

The Inspectorate as a supervisory institution has the task of auditing village financial management. If the Audit Result Report (LHP) shows any discrepancies, the Inspectorate will provide recommendations to the village government to return the misused funds. Audit findings can include the use of funds that are not in accordance with the Village Budget, expenditures that are not recorded properly, or activities that are not carried out according to planning.

This is in accordance with the results of an interview conducted with Mr. Andi Taufiq Palontjongi as the Inspectorate's Government Supervisory Inspectorate on November 5, 2024, who said that:

"There are findings of taxes that are paid directly to the State Treasury and other findings are paid to the Regional Treasury. The findings in 2021 were 65 villages and in 2023 there were 70 villages. The findings in 2021 were related to taxes and administration with a nominal return ranging from IDR 4,000,000 to IDR 28,000,000".

Based on the interview results above, it is known that the party that plays a role in carrying out the treasury function and tax collection function in the management of the APBN/APBD is the treasurer of the work unit. Likewise in the village, the village treasurer is the one who carries out budget expenditures whose funds come from the APBN/APBD and has an obligation to collect/withhold, deposit, and report taxes on transactions that arise in the village. The Village Apparatus has the responsibility to secure state revenues in accordance with the provisions of tax laws and regulations. The potential for taxation related to the allocation of Village Funds varies greatly, depending on the type of transaction that is the object of tax, as well as transactions for the procurement of goods/services that are subject to tax. It is indeed recognized that there are still many villages that carry out physical development/construction still using the self-management system, so that there are purchases of materials that are not taxable goods, while payment for labor uses daily wages or contract work. This will of course be

troublesome for the Village Treasurer in calculating the tax payable or in identifying the type of goods that are taxable or not. In addition to this, many Village Treasurers are still confused in determining the type of tax, taxable object, and taxpayer in several transactions. This confusion sometimes causes village treasurers to make mistakes in determining the tax rates that should be collected or deducted, which of course will result in losses for state revenues.

4.4. Obstacles faced by the Regional Inspectorate when conducting Inspections

There are several obstacles faced by the Regional Inspectorate when conducting inspections to Villages, both internal and external obstacles, including:

1) Internal Obstacles

a) Small Honorarium

Inspections of Village Fund management require quite large costs, both for official travel, officer honorariums, and inspection facilities. If the budget is limited, the Regional Inspectorate has difficulty carrying out inspections thoroughly and touching every village that needs to be inspected. Especially in large or remote villages, the operational costs for carrying out inspections in the field can be very high, including transportation and accommodation costs that may be limited in the budget.

It is known that the honorarium received when the auditor team will conduct inspections to Villages, then an honorarium of IDR 160,000 is given to cover all expenses incurred such as Food Costs, Transportation Costs (fuel oil), and other expenses.

According to the results of the interview conducted with Mr. Ahmad Syaifuddin, SH., MM as Inspector at the Polewali Mandar Inspectorate on Monday, November 11, 2024, who said that:

"When conducting an inspection to the Village, the auditor team will be given an honorarium to cover all travel expenses. A small honorarium is considered inappropriate considering that this job is a risky profession because it will cause the party to be inspected to hate the auditor team because of the inspection being carried out".

Based on the results of the interview above, it is known that the honorarium received is considered less appropriate to the risks that occur. There are even several villages in Polewali Mandar whose road access is too difficult to reach.

b) Limited Human Resources

The Polewali Mandar Regional Inspectorate is experiencing a shortage of auditors or experts who are trained in conducting financial audits, especially related to Village Funds. This reduces the effectiveness of the audit and can cause delays in completing the audit task. However, these limitations must also be supported by the budget.

2) External Factors

In addition to internal factors, there are also external factors that become obstacles for the Inspectorate during the inspection, namely when the auditor team from the Regional Inspectorate goes to the Village, but the obrik (Object of inspection) has not provided the documents to be inspected. There are several documents that must be prepared by the inspection obrik, including the General Cash Book (BKU), Village Bank Account, Proof of Receipts and Expenditures, Village Financial Reports, Village Fund Accountability Reports (LPJ), Village Fund Disbursement Orders (SP2D), Work Budget Plan (RKA) and Expenditure Budget Plan (RAB), and others.

This is in line with the results of the interview conducted by Mrs. Zulfikah Sari, S.IP as the Analyst of the Supervision Results report on Monday, October 11, 2024, who said that:

"External factors that are usually found in the field are when the obrik in this case the Village Head, Village Secretary, and other Village officials, have not prepared the documents to be examined, even though before the auditor team goes to the Village to conduct an inspection, the Village will first receive a letter from the inspectorate to prepare all the documents to be examined".

Several documents that must be prepared by the Village as the obrik should have been available even though the inspection was not carried out by the Auditor Team from the inspectorate, because these documents are documents that must be accounted for by the Village for the activities carried out by each Village or related to the use of the budget, in this case the income and expenditure of the budget that occurs in a Village.

4.5. Cause of the 2021 Case only revealed in 2024

The reason for the 2021 Village Fund budget only being returned in 2024 was because there were several Village Heads who ignored the results of the Inspectorate's inspection which asked several Village Heads to make the Refund. In addition, there were also Village Heads who returned the Village funds in stages (installments) so that they experienced a long repayment process. And when there is a Village that has not paid off the Village Fund even though there have been efforts to make payments in stages, it is not allowed to nominate a Village Head for the next period.

This was conveyed by Mrs. Zulfikah Sari, S.IP as the Analyst of the Supervision Results report through an interview conducted on Monday, October 11, 2024, who said that:

"Since 2022, we have given warnings to a number of Village Heads to make returns according to the Audit Results Report (LHP), but apparently there are several Village Heads who do not care about the warning".

5. Conclusion

The Inspectorate plays a very important role in the decisions of Village officials in returning Village Funds. With the audit conducted by the Auditor Team from the Regional Inspectorate, a number of Village Heads decided to return Village Funds with a nominal value ranging from IDR 700,000 to IDR 27,000,000, even a number of Villages suddenly repaired roads and other infrastructure due to the impact of the return of the Village Funds. In this study, there are several causes of the return of Village Funds, the first is based on the conclusion of the Audit Result Report (LHP), and the Author identified, the existence of tax reporting in several villages that was not appropriate in determining the tax subject in activities and administration.

A number of villages were forced to return Village Funds due to the inspectorate's findings in the Audit Result Report (LHP) which showed misuse. This process shows that the Inspectorate functions as a supervisor and mentor in encouraging the recovery of state finances.

The Inspectorate faces various obstacles in conducting audits, including obstacles in internal and external factors. Internal factors consist of small honorariums or budgets and limited Human Resources (HR) capabilities. While the external factor is that the obrik (object of audit) has not provided the documents to be audited in the Villages.

This study emphasizes the importance of quick action from the Inspectorate in handling audit findings to prevent further losses and ensure accountability in the management of Village Funds, so that there are no more old cases that have not been

revealed (not yet returned village funds). Like the case that occurred in 2021 which was only revealed in 2024.

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