

IMPLEMENTATION OF PERMENDIKBUD NUMBER 22 OF 2017 CONCERNING INTERNAL SUPERVISION UNITS IN THE MINISTRY OF EDUCATION AND CULTURE

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Abstract

The problem in this paper is how to implement Permendikbud Number 22 of 2017 Concerning The Internal Supervisory Unit at the Lampung Provincial Language Office and what are the obstacles faced in implementing this regulation. Regulation of the Minister of Education and Culture Number 22 of 2017 concerning Internal Supervisory Units has been implemented, but has not been maximized. This is because the SPI has not been involved in mentoring and reviewing the RKAKL and Financial Reports.

Keyword: *implementation, internal control unit, language office, Lampung province.*

I. INTRODUCTION

Based on the mandate of Pancasila and the 1945 Constitution of the Republic of Indonesia, the Indonesian government was formed with the aim of protecting the entire Indonesian nation and the entire homeland of Indonesia, advancing public welfare, educating the nation's life, and participating in implementing world order based on independence, peace, eternal justice and social justice for all Indonesian people. To realize these ideals, the Government has drawn up a national development plan which will be implemented by the government apparatus and all the people of Indonesia. As government administrators, government officials are required to be able to realize good, clean, effective, and efficient governance. Government bureaucracy that sided with the people, free from the practice of KKN, transparent, accountable, and can provide excellent service to all levels of society. To create a clean and accountable government bureaucracy, there are still many obstacles and problems faced by the government. As part of efforts to overcome these problems, the government has established a program of bureaucratic reform. The mission of bureaucratic reform is:³

1. Forming/refining laws and regulations in the context of realizing good governance.

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2. Organizing and strengthening the organization, management of human resources for the apparatus, supervision, accountability, quality of public services, mind set, and culture set.
3. Develop effective control mechanisms.
4. Manage administrative disputes effectively and efficiently.

In a broad sense, administration can be divided into four areas, namely Bestuurrecht (Government Law), Justitirecht (Judicial Law), Politierecht (Police Law), Regelaarsrecht (Legislative Law).⁴

With the commitment of the government apparatus in realizing good governance, supervision of the administration of government becomes one of the important things. Supervision carried out systematically has the aim that the implementation of the main tasks and functions of government agencies runs effectively, efficiently, and under control as stipulated in the legislation. Therefore, every work unit leader in a government agency must implement a Government Internal Control System (SPIP) as regulated in Government Regulation Number 60 of 2008 concerning Government Internal Control System. In Article 48 paragraph (1) of Government Regulation Number 60 of 2008 concerning the Government's Internal Control System, it is stated that internal supervision is carried out by the Government Internal Supervisory Apparatus (APIP).

Ronald Tahupuring and Rafli Alvaro Lingga said that "effective internal control will reduce individuals committing fraud". Nurhasanah in her writing said that "effective internal control can reduce corruption".

The SPI within the Ministry of Education and Culture is regulated in the Regulation of the Minister of Education and Culture Number 22 of 2017, it is stated that the duties and functions of the SPI are to assist the head of work units in carrying out internal supervision, by carrying out the functions of preparing supervision programs, monitoring policies and programs, supervising management personnel, finance and state property, monitoring and coordinating follow-up on results of internal and external audits, mentoring and reviewing work plans and budgets as well as reviewing financial reports, providing suggestions and recommendations, compiling reports on results of supervision and implementing evaluations of results of supervision. Internal control aims to control activities, secure assets and assets, implement good financial reports, increase effectiveness, The Lampung Provincial Language Office as one of the Technical Implementation Units of the Ministry of Education and Culture has implemented Permendikbud No. 22 of 2017 by forming an SPI team to carry out internal supervision tasks within the Lampung Provincial Language Office. In 2021 based on the Decree of the Head of the Lampung Provincial Language Office Number 033/I4.21/SK/2021 dated January 2,

⁴Lintje Anna Marpaung, Anggalana. 2017. *Pengantar Hukum Indonesia*. Anugrah Utama Raharja, Bandarlampung. p. 179

2021, an SPI team consisting of three technical staff with different occupational backgrounds and understanding of the duties and good organizational function, but on the other hand the three members of the SPI have limited experience in the areas of budget, asset, and personnel management, while this is very much needed in supporting the performance of the SPI team in carrying out their duties and functions in accordance with the provisions of Article 5 paragraph (4) of the Minister of Education and Culture Number 22 of 2017. One of the functions of the SPI according to Permendikbud Number 22 of 2017 is to provide assistance and review the Work Plan and Budget of the Ministry and Institutions, as well as reviewing financial reports. This assistance function is only limited to the Budget and Cost Draft (RAB) and other supporting documents, as well as the preparation of work unit financial report documents and reviewing the Accrual-Based Agency Accounting System (SAIBA) and the Accounting and Financial Management Information System for State Property (SIMAK-BMN). . However, until now the SPI team of the Lampung Provincial Language Office has never been involved in this activity. One of the functions of SPI in accordance with Permendikbud Number 22 of 2017 is to provide assistance and review the Work Plans and Budgets of Ministries and Institutions, as well as review financial reports. This assistance function is only limited to the Budget and Cost Draft (RAB) and other supporting documents, as well as the preparation of work unit financial report documents and reviewing the Accrual-Based Agency Accounting System (SAIBA) and the Accounting and Financial Management Information System for State Property (SIMAK-BMN).

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Management Information System for State Property (SIMAK-BMN). . However, until now the SPI team of the Lampung Provincial Language Office has never been involved in this activity.

II. DISCUSSION

1. Supervision Concept

According to Prajudi Atmosudirdjo, supervision is a process of activities that compare what is carried out, carried out or carried out with what is desired, planned, or ordered.⁵Meanwhile, George R. Terry also gave his opinion regarding the definition of supervision, which is "it is a process of observing a job, to ensure that the work is as planned".⁶In it there is a correction of several interconnected thoughts. Arifin Abdul Rachman gave his opinion regarding the purpose of supervision, which is to find out whether everything is going according to a predetermined plan, to find out whether everything is going according to the instructions and principles that have been set, to find out what are the weaknesses and difficulties. - other difficulties and failures, so that improvements can be made to correct and prevent the repetition of wrong activities, to find out whether everything is running efficiently, and whether further improvements can be made so as to get greater efficiency.⁷

In Article 1 paragraph (1) of the Minister of Education and Culture Number 22 of 2017 it is stated that Internal Control is the entire process of reviewing, evaluating, monitoring, and other supervisory activities on the implementation of organizational tasks and functions aimed at controlling activities, securing assets and assets, holding financial reports that are improve effectiveness and efficiency, and detect early on the occurrence of deviations and non-compliance with the provisions of laws and regulations. Article 1 paragraph (2) of the Minister of Education and Culture Number 22 of 2017 states that the Internal Control Unit, hereinafter abbreviated as SPI, is a supervisory unit established to assist in the implementation of supervision over the implementation of the duties and functions of work units within the Ministry. Based on the article above, it is clear that in order to realize good, effective and efficient governance, it is necessary to carry out supervision, and this is something that is non-negotiable. Supervision of the implementation of the duties and functions of government agencies is carried out by the head of the work unit assisted by the internal supervisory unit (SPI).

⁵Agus Kusnadi. *Re Evaluasi hubungan Pengawasan Pusat dan daerah Setelah Berlakunya UU Nomor 23 Tahun 2014 tentang pemerintahan Daerah*. Jurnal Arena Hukum Vol. 10 No. 1, Tahun 2017. p. 63.

⁶Angger Sigit Pramukti, Meylani Cahyaningsih. 2018. *Pengawasan Hukum Terhadap Aparatur Negara*. Media Pressindo. Jakarta. p. 14.

⁷*Ibid.*, p. 17-19

Article 2 of the Regulation of the Minister of Education and Culture Number 22 of 2017 states that SPI was formed to assist the Head of Work Units in carrying out internal supervision of the implementation of the duties and functions of each Work Unit within the Ministry. Based on the article above, it is clear that the supervision carried out on policies, programs and activities through reviews, evaluations, and other supervision has the following objectives:

a. As Service Guarantee

Supervision carried out by SPI must provide results that can be utilized by work units as material for evaluation in an effort to improve service quality and achieve good performance.

b. As an Early Warning

With the presence of SPI, it is hoped that it can be an early warning of any possible failure in carrying out the duties and functions of the work unit so that it is in line with organizational goals.

Several experts give their opinion on the definition of policy, according to Jones, policy is a permanent decision that has the characteristics of consistency and repetition of behavior from the maker and those who comply with the decision.⁸A further opinion from Robert Presthus, that policy is a choice of a person or group with the intention that this choice can create a framework of action, as a guide, explain, and justify it, whether or not it is real.⁹Another opinion was put forward by Edi Suharto, that policy is a stipulation that contains principles that direct ways of acting that are made in a planned and consistent manner in an effort to achieve a goal.¹⁰

Robert Eyestone defines public policy as the relationship between a government unit and its environment.¹¹Meanwhile, WI Jenkins defines public policy as a series of decisions related to mutually chosen goals, where in principle these decisions are still within the authority of the actor's power.¹²Based on the description above, it can be seen that supervision is an observation process carried out on predetermined activities with the aim that these activities run according to plan. The supervision carried out by the Internal Supervisory Unit is part of an effort to improve service quality and achieve good performance. In addition, the Internal Supervisory Unit is expected to be able to detect from the start all obstacles in the work unit.

⁸Arifin Tahir. 2014. *Kebijakan Publik dan Transparansi Penyelenggaraan Pemerintahan Daerah*. Alfabeta. Bandung. p. 25

⁹Pandji Santosa. 2017. *Administrasi Publik: Teori dan Aplikasi Good Governance*. Refika Aditama. Bandung. p. 34.

¹⁰Uddin B. Sore, Sobirin. 2017. *Kebijakan Publik*. Sah Media. Makassar. p. 3

¹¹Budi Winarno. 2012. *Kebijakan Publik: Teori, Proses, dan Studi Kasus*. CAPS. Yogyakarta. p.20.

¹²Solichin Abdul Wahab. 2017. *Analisis Kebijakan dari Formulasi ke Penyusunan Model-Model Implementasi Kebijakan Publik*. Bumi Aksara, Jakarta. p 15.

2. Implementation of the Regulation of the Minister of Education and Culture Number 22 of 2017 concerning Internal Control Units at the Language Office of Lampung Province

Based on the results of an interview with the Head of the Lampung Provincial Language Office, Ms. Eva Krisna, it is known that in an effort to strengthen governance, accountability, implementation of organizational tasks and functions or other activities, systematic supervision is needed with the aim that the implementation of organizational tasks and functions is effective, efficient, and effective. and controlled according to regulations. For this reason, the Ministry of Education and Culture has issued Permendikbud Number 22 of 2017 concerning Internal Control Units within the Ministry of Education and Culture.

Based on the results of an interview with the SPI Coordinator of the Lampung Provincial Language Office, Mr. Mukhammad Isnaeni, it is known that in Article 3 it is stated that the implementation of the SPI functions includes preparing supervision programs, overseeing policies and programs, supervising the management of personnel, finance and BMN, monitoring and coordinating follow-up results. internal and external audits, assisting and reviewing the work plans and budgets of Ministries and Institutions as well as financial reports, providing suggestions and recommendations, as well as compiling reports on the results of the implementation of supervision, and evaluating the results of supervision.

The implementation of the SPI function begins with compiling a schedule of monitoring activity plans with the aim of facilitating SPI in preparation and implementation to achieve the desired goals and results. The schedule compiled contains the work program, targets, and implementation time, in accordance with the provisions of the Inspector General Regulation of the Ministry of Education and Culture Number 3205/F.F1/HK/2019 concerning Technical Guidelines for Supervision for Internal Control Units within the Ministry of Education and Culture. The next function of SPI is supervision of policies and programs, ideally this supervision can be carried out periodically, for example once every three or six months. However, in 2021 the SPI of the Lampung Provincial Language Office only supervised policies and programs which were carried out in October 2021.

For the implementation of the supervisory function of personnel, finance and BMN management, SPI collects managers who are then given an instrument in the form of a questionnaire to be filled out completely and in accordance with the actual situation. supporters or not. SPI examines documents by making comparisons between what actually happened and the provisions that should have been made, then proceeds to check the authenticity of the documents.

For financial management, supervision includes budget planning, budget execution, and financial accountability. Supervision of the management of state property (BMN) is carried out on needs planning and budgeting, procurement, utilization, maintenance, assessment, transfer, elimination and administration. This

activity is carried out once a year, namely at the end of the year. Furthermore, SPI monitors and coordinates with the finance department regarding the follow-up to the results of the supervision of the internal supervisory apparatus (Inspectorate) and external supervisory apparatus (BPK and BPKP) which is carried out by matching the recommendations with the follow-up. In terms of implementing the function of assisting the preparation of the Work Plan and Ministry and Institutional Budgets (RKAKL), as well as reviewing financial reports, The SPI in 2021 has not/did not run according to the provisions of the legislation. This is because SPI has never been involved in the preparation of the RKAKL and financial reports, either in the form of mentoring or reviews.

Setelah pelaksanaan reviu, pemantauan, dan pengawasan selesai dilakukan, selanjutnya SPI melakukan evaluasi terhadap hasil pelaksanaan tugasnya. Hal tersebut bertujuan untuk mengidentifikasi kemungkinan adanya dampak negatif yang dapat menghambat pencapaian tujuan organisasi, untuk kemudian memberikan rekomendasi langkah-langkah perbaikan sebagai bahan masukan bagi pimpinan unit kerja yang kemudian akan digunakan oleh pimpinan sebagai pertimbangan dalam menentukan kebijakan selanjutnya. Kemudian SPI menyusun laporan hasil pengawasan, hal ini merupakan sarana bagi SPI untuk berkomunikasi dengan pimpinan terkait hasil pengawasan, reviu, pemantauan, dan evaluasi ataupun pengawasan lainnya. Laporan yang sudah dibuat kemudian diserahkan kepada Pimpinan. Dari delapan fungsi SPI sesuai yang ada dalam Permendikbud Nomor 22 Tahun 2017 tentang SPI, only one function that has not been / is not running, namely the function to assist and evaluate the Work Plans and Budgets of Ministries and Institutions (RKAKL), as well as review of financial reports.

Mrs. Eva Krisna as the Head of the Lampung Provincial Language Office further explained about the composition and membership of the SPI, that the members of the Lampung Provincial Language Office SPI consist of three people, namely, the chairman as well as a member, secretary as well as members, and members. All three are employees of the Lampung Provincial Language Office, appointed and dismissed as members of the SPI by the Head of the Office. The SPI members have different occupational backgrounds, namely Young Expert Researcher, Language Extension Officer, and Language Reviewer. All three are technical staff who have never been involved in programming or finance tasks. SPI has participated in activities held by the Inspectorate General of the Ministry of Education and Culture in order to capture problems and obstacles faced by SPI in work units. However, throughout 2021, SPI has not received any training at all from the Inspectorate General as an SPI Technical Supervisor. Mr. Mukhammad Isnaeni added that the guidance was very helpful to cover existing weaknesses, but this must be supported by budgeting for SPI.

According to Mrs. Eva Krisna, in the Ministry/Agency Budget Work Plan (RKAKL) of the Lampung provincial language office in 2021, there is no specific

budget for SPI. However, for the needs of the implementation of SPI tasks, a general budget can be used. In line with Ms. Eva Krisna, Ms. Lusiana Dewi also said that although there is no specific budget for SPI in the RKAKL, this is not a significant obstacle for SPI in carrying out its duties. Meanwhile, regarding the term of office of SPI members, Ms. Eva Krisna stated that based on Article 6 of the Minister of Education and Culture Number 22 of 2017 that the term of office of SPI members is four years, they can be re-elected with the rule of no more than two consecutive terms of office. Until 2021 the change of SPI members at the Lampung Provincial Language Office has been carried out several times, This is done for several reasons, including the presence of a number of employees who will transfer to other work units. Article 7 states that SPI membership can be replaced based on several reasons, for example at the request of an SPI member, expiry of the term of office, transfer to another agency, holding a structural or treasury position, receiving a moderate level of disciplinary punishment, being temporarily dismissed from a Civil Servant, permanently unable to attend. , is undergoing study assignments or other tasks for more than six months, on leave outside the state's responsibility, and does not carry out duties in accordance with his responsibilities and authorities. For this reason, the Head of the Office will appoint a replacement for the member of the SPI.

Based on the legal system theory proposed by Laurance Meir Friedman, it can be seen that the implementation of Permendikbud Number 2 of 2017 concerning the Internal Control Unit has been implemented, but has not been maximized. This is caused by several factors, namely:

1. Legal substance

Legal substance is the rules, norms, patterns of human behavior in the system, and the products produced by humans in the system in the form of decisions or new rules that are set. In an effort to regulate the Internal Control Unit, the government has stipulated Permendikbud Number 22 of 2017 concerning the Internal Control Unit within the Ministry of Education and Culture. This regulation contains the duties and functions of SPI, composition and membership, guidance, coordination, and financing of SPI. In Article 3 letter e it is stated that SPI carries out a function to assist and evaluate the Work Plans and Budgets of Ministries and Institutions (RKAKL). However, in the field it turns out that this function has not run according to the provisions. This is because SPI has never been involved in mentoring or RKAKL reviews or reports. Furthermore, Article 5 paragraph (4) states that SPI members at least understand the duties and functions of the organization and/or knowledge in the field of budget management, and/or assets, and/or staffing. However, in practice the appointed SPI members do not have sufficient experience in these three fields because all three are technical personnel. Then in Article 11 paragraph (2) it is stated that the work unit must provide budget allocations through the APBN to be used in SPI activities in each work unit. However, until

now, the Lampung Provincial Language Office has not allocated a budget for SPI in the RKAKL. In practice, the appointed SPI members do not have sufficient experience in these three fields because all three are technical personnel. Then in Article 11 paragraph (2) it is stated that the work unit must provide budget allocations through the APBN to be used in SPI activities in each work unit. However, until now, the Lampung Provincial Language Office has not allocated a budget for SPI in the RKAKL. In practice, the appointed SPI members do not have sufficient experience in these three fields because all three are technical personnel. Then in Article 11 paragraph (2) it is stated that the work unit must provide budget allocations through the APBN to be used in SPI activities in each work unit. However, until now, the Lampung Provincial Language Office has not allocated a budget for SPI in the RKAKL.

2. Legal structure (legal structure)

The legal structure includes legal institutions, law enforcement agencies, and law enforcement systems. That the law cannot work if the law enforcers do not have good credibility, competence, and independence. In relation to the implementation of regulations on SPI, the structure in it consists of the head of the work unit and the SPI team (the chairman is concurrently a member, the secretary is concurrently a member, and a member). SPI members are appointed and dismissed by the work unit leader and come from the work unit or from outside the work unit according to the required competence, understand the duties and functions of the organization and/or program preparation and/or assets and/or staffing with a minimum number of three members. However, in the field the three appointed SPI members have never been involved or have experience in the field of programming or assets.

3. Legal Culture (legal culture)

The legal culture of society can be defined as the values, attitudes, and behavior of community members in legal life. Legal culture is an atmosphere of thought and social power that determines whether the law will be used, avoided or abused. In relation to the implementation of Permendikbud Number 22 of 2017 concerning Internal Control Units at the Lampung Provincial Language Office, the legal culture is how the work unit leaders and SPI are able to carry out their duties and functions in accordance with the rules. Mood and social power are the determining factors in how this rule is used by the work unit leaders and SPI. Communication and coordination between the two related to the implementation of tasks and functions are still experiencing problems.

3. Obstacles in implementing the Regulation of the Minister of Education and Culture Number 22 of 2017 concerning Internal Control Units at the Lampung Provincial Language Office

According to the SPI Coordinator of the Lampung Provincial Language Office, Mukhammad Isnaeni, SPI has made efforts so that the implementation of the Minister of Education and Culture Number 22 of 2017 concerning Supervision Units can run in accordance with the provisions of the legislation, so that the results are in accordance with the objectives to be achieved. However, in its implementation there are still many obstacles faced by SPI.

According to the theory of public policy put forward by Thomas R. Dye, public policy is everything that the government chooses to do or not to do (is whatever government chooses to do or not to do).¹³ That public policy is an embodiment of action not to do something that has the same impact as a choice to do something. Regarding the implementation of the Minister of Education and Culture Number 2 of 2017 concerning the Internal Control Unit at the Lampung Provincial Language Office, there are several obstacles faced by SPI, namely:

1. There is a change of members of the SPI before the term of office ends which has an impact on the interruption of the guidance obtained by the SPI, both technical guidance and administrative guidance.
2. The limited human resources at the Lampung Provincial Language Office who master the fields of program preparation, staffing, and assets make the leadership take a policy to appoint SPI members even though they do not have knowledge and experience in these three fields, this is done so that SPI can still work even though this ultimately makes SPI difficulties in carrying out its functions, especially in these three areas. The next obstacle is.
3. SPI has not been involved in the preparation and review of the RKAKL and financial reports. Based on the provisions of Article 10 paragraph (1), it is stated that SPI carries out tasks based on assignments from the Head of the work unit and coordinates with the Head of the work unit.

III. CONCLUSION

The implementation of the Minister of Education and Culture Regulation Number 22 of 2017 concerning the Internal Control Unit, at the Lampung Provincial Language Office has been implemented, but has not been carried out optimally. This is because SPI has never been involved in mentoring or reviewing RKAKL or financial reports. In addition, the appointed SPI members have limited understanding and experience in the areas of programming, assets, and personnel.

¹³ Marjiko, Lintje Anna Marpaung, Indah Satria. 2020. *Implementasi Pasal 19 Peraturan Pemerintah Nomor 60 Tahun 2014 tentang Dana Desa yang Bersumber dari Anggaran Pendapatan dan Belanja Negara*. Pranata Hukum: Jurnal Ilmu Hukum Magister Hukum Universitas Bandar Lampung Vol 12 No. 2, Juli. p. 199-211.

In order to cover up these weaknesses, SPI should have received technical guidance from the Inspectorate General in the form of training or technical supervision guidance, but in reality this guidance has not been maximally obtained by SPI. In addition, the budget allocation to support the implementation of the duties and functions of the SPI has not been included in the RKAKL of the Lampung Province Language Office.

Obstacles in implementing Permendikbud Number 22 of 2017 concerning Internal Control Units, at the Lampung Provincial Language Office, namely the lack of involvement of the SPI team to provide assistance and review of RKAKL and financial reports, the existence of employee transfers to other agencies made the work unit leader take a policy to replace members SPI before the end of the working period, and the appointment of SPI members who come from technical employees with limited knowledge and experience in the fields of programming, assets, and staffing.

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