

# Analysis of the Effectiveness of the Performance of the Government's Internal Supervisory Apparatus in the Field of Performance and Financial Supervision at the Inspectorate Mandailing Natal Regency

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**Abstract.** *This research is motivated by the need for adequate supervision to improve the efficiency and effectiveness of local government implementation, especially in government and development tasks. This study aims to analyze the effectiveness of the performance of the Government Internal Supervisory Apparatus (APIP) in the field of performance and financial supervision at the Regional Inspectorate of Mandailing Natal Regency, and identify factors that hinder the effectiveness of this performance. This study uses Sarwoto's (2010) theory as the basis for analysis. The results showed that accuracy is an essential guideline in carrying out APIP duties. Mandailing Natal Regency Inspectorate auditors comply with established implementation standards to prevent fatal errors. Timeliness is a key element in collecting and evaluating activities to accelerate improvements. A centralized supervision system is implemented by laws and regulations to overcome problems in vulnerable areas. In addition, performance effectiveness is also assessed from the conformity between economic and organizational aspects, where detected standard deviations can help determine the necessary corrective actions. This study concludes that the effectiveness of APIP performance is influenced by adherence to standards, timeliness, and the application of a centralized system, which contribute to achieving regional supervision objectives.*

**Keywords:** *Performance Effectiveness, Supervision, APIP, Inspectorate, Local Government*

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## INTRODUCTION

Supervision is a function in organizational management, which means a process of monitoring and evaluating an activity. Supervision is important because it will undoubtedly produce unsatisfactory goals without good supervision. Likewise, in the case of government organizations, the supervisory function is the duty and responsibility of the head of government (Benuf et al., 2020). However, due to a person's limited ability, the duties and responsibilities are delegated to their assistants, who follow the *power distribution* (Supomo & Nurhayati, 2018).

Regional government is essentially a sub-system of national government; implicitly, guidance and supervision of local government is a must in governance (Djadjuli, 2018; Sulaiman et al., 2021). So that the objectives of local government administration can be achieved, supervision is one of the leading instruments that runs optimally, the regional inspectorate

functions as an internal government auditor who has the task of organizing general supervision activities of local government and other tasks assigned by the regional head (Heri et al., 2020). This institution is a supervisory institution within the local government; the regional Inspectorate plays a vital role in the progress and success of local governments and regional apparatus in organizing government in the regions (Silaban et al., 2020).

To increase the efficiency and effectiveness of the implementation of local government, the participation of all parties is needed for the community, especially from the apparatus that will carry out the government. (Hadi, 2010). Therefore, it is necessary to carry out adequate supervision, especially about the main tasks of government and development, this aims to support the realization of a clean and authoritative government, and to realize this, it is necessary to apply the supervisory function to government and development performance (Nasution, 2016). The supervisory function is carried out by implementing other management functions such as planning, organizing, and mobilizing (Habibi, 2015).

One of the practical supervisory functions to be implemented is functional supervision, because any symptoms of deviation will be easier and faster to recognize (Herawati et al., 2016). Carrying out the four management functions properly will automatically support achieving the main tasks as planned. Supervision of the implementation of regional government is then emphasized by Government Regulation (PP) No.79 of 2005 Article 1 Paragraph 1 which states that "Supervision of the implementation of regional government is a process of activities aimed at ensuring that the government runs efficiently and effectively by plans and provisions of laws and regulations" (El et al., 2025; Haris et al., 2016).

The Mandailing Natal Regency Inspectorate is an internal supervisory institution of the local government, which has the primary task and function of overseeing the running of the regional government, regulated in Mandailing Natal Regent Regulation No. 88 of 2022 concerning the duties and functions and work procedures of the Mandailing Natal Regency Inspectorate (Irawan, 2017; Nasution & Irawan, 2018). Broad autonomy authority is the Region's discretion to organize a government that covers all government areas, except authority in foreign policy, defense, security, religion, justice, monetary, and fiscal policy (Joel et al., 2023).

Regional autonomy is intended to provide opportunities and flexibility to autonomous regions in regulating and managing the interests of local communities responsibly according to their initiatives, and based on the community's aspirations, through statutory regulations. Broad authority certainly requires an optimal Inspectorate supervision system, because without a supervision system, there is an opportunity for irregularities and abuse of authority, which will result in state financial losses and not the realization of public welfare (Rahayu, 2020).

The implementation of the main tasks of an organization will not be adequately achieved if the factors of implementing the supervisory system in the Inspectorate are not as planned. A poor Inspectorate supervision system will impact the effectiveness of the implementation of supervision as a whole, so it is not up to public expectations (Nuryamin & Wulandari, 2022). Therefore, instructions will be applied and carried out to support the effectiveness of supervisory planning.

Especially those related to the main tasks of government aim to support the realization of a clean and authoritative government, and to realize this, it is necessary to apply the supervisory function to government performance (Isnaini & Murtaza, 2025; Zega et al., 2024). Based on the description above, the authors are interested in completing further studies titled "Analysis of the Effectiveness of the Performance of Government Internal Supervisory Apparatus in the Field of Performance and Financial Supervision at the Regional Inspectorate of Mandailing Natal Regency."

This study aims to analyze the effectiveness of the performance of the Government Internal Supervisory Apparatus (APIP) in the field of performance and financial supervision at the Regional Inspectorate of Mandailing Natal Regency. This analysis focuses on how APIP

performance can support achieving effective and efficient supervision objectives in the local government context. In addition, this study also aims to identify factors that hinder the effectiveness of APIP performance, especially in carrying out performance and financial supervision tasks. By understanding these two aspects, it is hoped that a strategic solution can be found to improve APIP performance, so that supervision at the Regional Inspectorate of Mandailing Natal Regency can run more optimally and make a real contribution to local government management.

## METHODS

This research method uses a qualitative approach with a descriptive type, which aims to understand phenomena holistically based on the experiences of research subjects, such as behavior, perceptions, motivations, and actions, which are presented in the form of descriptions of words in a natural context. According to Sugiyono (2013), descriptive research describes the value of variables independently without comparing or relating them to other variables, aiming to provide a systematic, factual, and accurate description of the facts and relationships between phenomena (Sugiyono, 2013). This research focuses on solving problems by describing the object's State based on facts in the field. Researchers seek to analyze the effectiveness of the performance of the Government Internal Supervisory Apparatus (APIP) in the field of performance and financial supervision at the Regional Inspectorate of Mandailing Natal Regency, as well as identify internal and external factors that affect the supervisory performance, using data obtained from observations, interviews, documentation, and literature studies. This research was conducted at the Regional Inspectorate Office of Mandailing Natal Regency on Jalan Dalan Lidang, Panyabungan District, Mandailing Natal Regency, North Sumatra, with a zip code of 22977. This location was chosen as a research site because it is relevant to the research objectives to analyze the effectiveness of the performance of the Government Internal Supervisory Apparatus (APIP) in the field of performance and financial supervision, as well as to obtain the information needed directly from the primary source. The data used in this study consisted of primary data and secondary data. Primary data is obtained directly from the source through observations and interviews with research subjects. Observations were made to analyze the effectiveness of the performance of the Government Internal Supervisory Apparatus (APIP) in the field of performance and financial supervision at the Regional Inspectorate of Mandailing Natal Regency.

Interviews were conducted with competent and integrity-informed informants to provide relevant answers to the questions. Meanwhile, secondary data is obtained indirectly through intermediary media, such as documents, records, reports, and official archives available at the Mandailing Natal Regency Inspectorate Office, which support analysis and understanding of the research topic (Abdussamad, 2021). The informants in this study consist of individuals who have an essential role in providing information relevant to the research topic. Informants are group members who understand or are directly involved with research problems (Sugiyono, 2013). This research involved three types of informants. Key informants have extensive knowledge and relevant backgrounds, in this case, Mr. Hardiansyah P. Nasution, M.M., as the Assistant Inspector for Performance Supervision and Regional Finance of Mandailing Natal Regency. The primary informants are those who are directly involved in the social interactions studied, namely Mr. Imran Nawawi, S.E., as Assistant Inspector for Supervision and Public Services and Development, and Mr. Rusmin El Husein, S.H., as Head of the General and Personnel Subdivision at the Regional Inspectorate of Mandailing Natal Regency. Additional informants can provide information even though they are not directly involved in the social interactions under study, namely Ms. Eri Yusnita, S.Sos., as the First Expert Government Affairs Organizer, Supervision JF. The combination of various types of informants aims to obtain comprehensive and in-depth data. This study used three data collection techniques: observation, interviews, and documentation. Observation was conducted through direct observation at the research location to analyze the performance of the Government Internal Audit Apparatus (APIP) in the field of performance and financial supervision. Structured interviews were used to obtain in-depth information from informants, as



per the Esteberg method (Osborne & Grant-Smith, 2021). Documentation involved collecting archives, APIP performance reports, and other relevant sources. Combining these techniques ensures the data is accurate and supports the research objectives.

## RESULTS AND DISCUSSION

### Analysis of the Effectiveness of the Performance of the Government Internal Supervisory Apparatus in the Field of Performance and Financial Supervision at the Regional Inspectorate of Mandailing Natal Regency

The Regional Inspectorate plays an essential role in the progress and success of the Mandailing Natal Regency Regional government in improving the efficiency and effectiveness of regional government implementation. The function of the Inspectorate is to act as an internal auditor, carrying out internal examinations conducted by auditors who carry out independent assessments of government organizations to test and evaluate activities carried out by these organizations. In addition, the Regional Inspectorate, as an internal auditor supervisory apparatus, contributes to improving the performance of an effective and efficient internal control apparatus.

The broad authority also requires an optimal Inspectorate supervision system because, without a supervision system, the opportunity for irregularities and abuse of authority will result in financial losses to the State and the non-realization of public welfare. Therefore, instructions will be applied to support the effectiveness of supervisory planning, especially regarding the main tasks of the government to help realize a clean and authoritative government, and in realizing this, it is necessary to apply the supervisory function to the performance of government officials. To find out the informants' responses about the effectiveness of the performance of the Government Internal Supervisory Apparatus in the field of performance and financial supervision at the Regional Inspectorate of Mandailing Natal Regency. In this case, the author analyzes using the following indicators:

#### Elements of Accuracy

Adequate supervision is defined by the standard implementation rules for collecting data that can be used and validated as guidelines. Mr. Hardiansyah P. Nasution, MM, explained the element of accuracy. As Assistant Inspector for Supervision Performance and Regional Finance of Mandailing Natal Regency, regarding whether APIP in the field of performance and financial supervision, before conducting supervision, has set implementation standards and measured implementation

*"Yes, here the APIP team in the field of performance and financial supervision strictly adheres to the rules for setting implementation standards in carrying out all supervisory tasks in Mandailing Natal Regency."*

Mr. Imran Nawawi, SE, also explained the element of accuracy as the Assistant Inspector for Supervision of Public Services and Regional Development of Mandailing Natal Regency:

*"For the implementation of supervision and examination in the field of performance and financial supervision of Mandailing Natal Regency, the team in charge of the examination first conducts and sets planning implementation standards so that the examination remains directed, so that the data obtained is valid enough by the previously established mechanism."*

Mr. Rusmin EL Husein, SH, also explained the element of accuracy. As Head of the General and Personnel Subdivision at the Regional Inspectorate of Mandailing Natal Regency:

*"The Mandailing Natal Regency Inspectorate auditor team determines the measurement of the implementation of activities to avoid fatal errors in the data collection process, which then compares the implementation of activities with existing standards to analyze deviations."*

Mrs. Eri Yusnita, S.Sos, also explained the element of accuracy. As Jr. Supervision of the first expert government affairs organizer of Mandailing Natal Regency:

*"Here the auditor team in charge of direct supervision of each OPD has carried out its function well where the data collection process is carried out in detail starting with an examination of the implementation and management of the allocation of predetermined funds sourced from the APBN and APBD to be matched with predetermined expenditures so that the data taken is truly accurate without engineering."*

Based on the description of the interview above, the author concludes that the Accuracy Element is an adequate supervision by the implementation standard rules in collecting data that can be used as guidelines. In this study, the APIP team in the field of performance and financial supervision strictly complied with the rules for setting standards of implementation in carrying out supervisory tasks in Mandailing Natal Regency, this can be seen from the Mandailing Natal Regency Inspectorate auditor team determining the measurement of the implementation of activities to avoid fatal errors in the data collection process which then compares the implementation of activities with existing standards to analyze any irregularities. The data collection process is carried out in detail, starting from examining the implementation and management of the allocation of funds determined from APBN and APBD sources, to be adjusted to the predetermined expenditures, so that the data taken is truly accurate without any errors.

### **On Time**

Supervision is carried out by collecting and evaluating activities that need to be corrected quickly, precisely, and implemented. On time was explained by Mr. Hardiansyah P Nasution, MM, as the Assistant Inspector for Performance Supervision and Regional Finance of Mandailing Natal Regency, regarding whether APIP is conducting supervision and inspection by the time previously set.

*"Already here, the APIP Team, before carrying out tasks in supervision and examination, always agrees on the implementation schedule starting from the preparation of dates, months of the year, and time so that the performance carried out by the team runs effectively by mutual expectations."*

On time was also explained by Mr. Imran Nawawi, SE, as the Assistant Inspector for Supervision of Public Services and Regional Development of Mandailing Natal Regency:

*"The Mandailing Natal Regency Inspectorate has a schedule resulting from a mutual agreement in the context of carrying out supervision and inspection starting in January 2022, based on the agenda of each inspection, which has been adjusted to the length of the inspection based on the implementation date of each month."*

On time was also explained by Mr. Rusmin EL Husein, SH. As Head of the General and Personnel Subdivision at the Regional Inspectorate of Mandailing Natal Regency:

*"In the inspection carried out by the Mandailing Natal Regency Inspectorate, of course, by the predetermined schedule without delaying the implementation time, so that it can be said to be running effectively."*

On time was also explained by Mrs. Eri Yusnita, S.Sos. As Jr. Supervision of the first expert government affairs organizer of Mandailing Natal Regency:

*"At the annual planning stage in the supervision activities that we carry out through a team of auditors at each OPD in Mandailing Natal Regency have been well realized based on the reference time agreement that has been determined together without delaying or canceling it so that the supervision process in the field is by the predetermined time."*

Based on the interview description above, the author concludes that timely supervision is necessary by collecting and evaluating activities that must be corrected quickly, precisely, and carried out. In this study, the APIP team carried out supervision and examination according to the

schedule that had been set together without delaying the implementation time so that the performance carried out by the team ran effectively, based on mutual expectations. This can be seen from the annual planning stage in supervisory activities carried out through a team of auditors at each OPD in Mandailing Natal Regency has been well realized based on the reference time agreement that has been determined together without delaying or canceling it so that the supervision process in the field is by the predetermined time, so that it can be said to run effectively.

### **Centralized**

Supervision involves applying laws and regulations in areas with frequent irregularities when making decisions. Mr. Hardiansyah P. Nasution, MM, explained the center as the Assistant Inspector for Performance Supervision and Regional Finance of Mandailing Natal Regency, regarding whether the performance and financial supervision apparatus's performance has been run by the regulations set in Mandailing Natal Regency.

*"When carrying out supervisory duties in the field, the entire APIP team always applies the rules according to the plan and legislation so that the inspection tasks carried out run effectively."*

Mr. Imran Nawawi, SE, also explained the center as the Assistant Inspector for Supervision of Public Services and Regional Development of Mandailing Natal Regency:

*"The implementation of supervisory performance by the Mandailing Natal Regency Inspectorate APIP team carries out its duties by a predetermined plan based on Government regulation No. 79 of 2005 article 1 paragraph 1 states that supervision of regional government administration is a process of activities shown to ensure that the government runs efficiently and effectively and based on Mandailing Natal Regency Regent Decree No. 88 of 2022 concerning; guidance and supervision. The audit team must carry out supervision and examination by the predetermined planning and implementation mechanism to avoid deviating from the predetermined tasks."*

Mr. Rusmin EL Husein, SH, also explained the center. As Head of the General and Personnel Subdivision at the Regional Inspectorate of Mandailing Natal Regency:

*"The APIP team always obeys the rules applied regarding the supervisory duties carried out by the auditor team at each OPD, generally, it has been carried out well by the predetermined mechanism, namely where in carrying out the supervisory system in the audit team's examination stage, it will focus more on OPDs that are considered problematic based on the initial information obtained so that the inspection system will be by predetermined procedures."*

Mrs. Eri Yusnita, S.Sos, also explained the center. As Jr. Supervision of the first expert government affairs organizer of Mandailing Natal Regency:

*"The APIP team in carrying out its duties always applies regulations by the laws and regulations to avoid irregularities in each OPD examined so that it remains focused on initial planning, but if it gets deviations that have already occurred, the inspection team remains centered on the initial goal by returning the direction of activities to the originally set goals."*

Based on the interview description above, the author concludes that centralized supervision is done by applying laws and regulations in areas where irregularities often occur in decisions. In this study, the rules applied are always obeyed by the APIP team regarding the supervisory duties carried out by the auditor team at each OPD which have generally been carried out correctly by a predetermined mechanism where in carrying out the supervision system at the audit team examination stage will focus more on OPDs that are considered problematic based on the initial information obtained so that the inspection system will be by predetermined procedures. However, if you get a deviation that has already occurred, the inspection team remains centered on the initial goal by returning the direction of the activity to the original goal.



### **Economically Realistic**

The costs of a monitoring system must be equal to or greater than the benefits obtained, as the Assistant Inspector for Performance Supervision and Regional Finance of Mandailing Natal Regency, regarding whether the budget for conducting supervision and examination by APIP in the Performance and Finance Supervision Division is used in accordance with existing regulations.

*"Yes, in the financial system here it is very much used with the provisions that are needed, this can be seen from the details of the lization of Rp.1,990,538,000, - which consists of the Apparatus Resource Capacity Building Program with a budget of Rp.1,00,000,000, - Program for Improving the Internal Supervision System and Controlling the Implementation of KDH Policy of Rp.1,740,888,000, - Program for Improving the Professionalism of Inspectors and Supervisory Apparatus of Rp. 149,650,000, -. From this detail, the budget amount shows that the Mandailing Natal Regency Inspectorate, in carrying out supervision, uses a quite realistic budget in economic terms."*

Mr. Imran Nawawi, SE, also explained Economic Realism as the Assistant Inspector for Supervision of Public Services and Regional Development of Mandailing Natal Regency:

*"For the Regional Inspectorate Office of Mandailing Natal Regency, it shows the use of the budget for the inspection of project work that is transparent without cutting or exceeding the budget, which can harm the Regional treasury. However, suppose there are findings of budget overruns that are not due to procedures and planning. In that case, the Inspectorate audit team makes a strong warning and makes efforts to return the budget not allocated by the Regional treasury to avoid large losses to the Region, so that each inspection result activity can be said to be economically realistic."*

Mr. Rusmin EL Husein, SH, also explained the Economic Realistic. As Head of the General and Personnel Subdivision at the Regional Inspectorate of Mandailing Natal Regency:

*"In using the budget, the results of the inspection of the Mandailing Natal Regency inspectorate auditor team, who served as a supervisory agency from each OPD, were based on the results of the proposed budget for supervisory activities according to their respective workloads."*

Mrs. Eri Yusnita, S.Sos, also explained the Economic Realistic. As Jr. Supervision of the first expert government affairs organizer of Mandailing Natal Regency:

*"Here, the auditor team is cautious in carrying out their duties in the supervisory system for the financial sector in the government because if a budget is found that is not in accordance with the procedure, the auditor team will be subject to reprimands and sanctions."*

Based on the interview description above, the authors conclude that being economically realistic is a cost in a supervisory system that must be offset by or equal to the benefits obtained. This study for the Regional Inspectorate of Mandailing Natal Regency in carrying out supervision using the budget is quite economically realistic. This can be seen from using the budget to examine transparent project work without cutting or exceeding the budget, which can harm the Regional treasury. However, suppose there are inflation findings when using a budget without proper procedures and planning. In that case, the Inspectorate audit team makes a strong warning and attempts to return the budget not by the Regional treasury to avoid significant losses to the Region, so that each inspection activity can be economically realistic.

### **Organizational Realistic**

A sufficiently appropriate reality in the organization can show standard deviations, so that it can determine the corrections to be taken. Mr. Hardiansyah P. Nasution, MM, explains

organizational realism. As the Assistant Inspector for Performance Supervision and Regional Finance of Mandailing Natal Regency, I am responsible for the steps taken by APIP in the Performance and Finance Supervision Division in conducting a program survey before carrying out the inspection.

*"The implementation of supervision carried out by the auditor team must be done by the organizational mechanism, where, before carrying out the inspection task, the inspection team conducts a field survey to make an Inspection Work Program (PKP). As a first step in the inspection process, it is necessary to collect data relevant to the activities of the object to be examined as a basis for preparing the inspection work program (PKP) with a time frame of one week."*

Mr. Imran Nawawi, SE, also explained organizational realism as the Assistant Inspector for Supervision of Public Services and Regional Development of Mandailing Natal Regency:

*"The Mandailing Natal Regency Regional Inspectorate auditor team, before conducting their inspection, must first survey the work programs of several OPDs, which are then used as objects or targets of inspection carried out by the team that has the mandate to carry out the inspection. Because this step is carried out within one week, the inspection team discusses the Inspection Work Program (PKP) with the Head of the Regional Apparatus to explain the purpose of the inspection. PKP about the steps that will be taken after the survey."*

Mr. Rusmin EL Husein, SH, also explained the organizational realism. As Head of the General and Personnel Subdivision at the Regional Inspectorate of Mandailing Natal Regency:

*"The steps taken by the team in the work preparation stabilization inspection to carry out the Audit Work Program (PKP) include: Establishing work implementation standards with the aim as a benchmark for assessing results, goals, objectives, quotas, and implementation targets, Determining the measurement of activity implementation. Measurement of the implementation of activities, Comparison of implementation with standards and analysis of deviations, Taking corrective action when necessary, where the auditor team takes corrective actions that can be taken in various forms of standards and implementation to be corrected and carried out together."*

Mrs. Eri Yusnita, S.Sos, also explains the organizational realism. As Jr. Supervision of the first expert government affairs organizer of Mandailing Natal Regency:

*"In supervision, the auditor team does carry out their duties according to the inspection mechanism, starting from the field survey, because if it is not done first, the results obtained will be different and cause debate due to the incompatibility of the data found."*

Based on the interview description above, the author concludes that organizational realism is a reality that is quite appropriate in the organization, which can show standard deviations to determine the corrections to be taken. In this study, the Regional Inspectorate of Mandailing Natal Regency is a pretty realistic organization regarding supervisory duties. This can be seen from the inspection mechanism carried out by the auditor team, which starts from conducting a field survey stage, because if it is not done, the results obtained will be different and cause debate due to the incompatibility of the data found. Then, from the steps taken in the examination of strengthening work preparation to carry out the Audit Work Program (PKP) using: Setting work implementation standards with the aim as a benchmark for assessing results, goals, objectives, quotas, and implementation targets, Determining the measurement of activity implementation. Measurement of the implementation of activities, Comparison of implementation with standards, and analysis of deviations, Taking corrective action when necessary, where the auditor team takes corrective actions that can be taken in various forms of standards and implementation to be improved and carried out together.



## **Factors Hindering the Effectiveness of the Performance of the Government's Internal Supervisory Apparatus in the Field of Performance and Financial Supervision at the Regional Inspectorate of Mandailing Natal Regency**

The following is the narrative of several relevant sources about the factors inhibiting the effectiveness of the performance of the Government Internal Supervisory Apparatus in the field of performance and financial supervision at the Regional Inspectorate of Mandailing Natal Regency. Based on the results of interviews conducted by researchers regarding the internal obstacles when conducting performance and financial supervision at the Regional Inspectorate of Mandailing Natal Regency. Explained by Mr. Hardiansyah P Nasution, MM. As the Assistant Inspector for Performance Supervision and Regional Finance of Mandailing Natal Regency said:

*"The implementation of supervision of government administration, in this case, the number of apparatus strongly supports BKD in conducting supervision, and here functional officials are also lacking, so that structural officials are forced to double as functional supervisors."*

Mr. Imran Nawawi, SE, as the Assistant Inspector for Supervision of Public Services and Regional Development of Mandailing Natal Regency, also explained how external obstacles are encountered when conducting performance and financial supervision at the Regional Inspectorate of Mandailing Natal Regency.

*"Here, in addition to internal factors, there are also external factors, namely the lack of budget for conducting supervision. The lack of an available budget always constrains us, so the object of inspection must be reduced, especially when the objects being examined are BKD."*

Based on the interview description above, the authors conclude that the internal obstacle factor when conducting performance and financial supervision at the Regional Inspectorate of Mandailing Natal Regency, namely the lack of supervisory apparatus in conducting inspections, is the most influential in conducting supervision. Currently, officials at the Mandailing Natal Regency inspectorate do not have enough functional officials. At the same time, those who help carry out supervision are carried out by structural officials, so that they are forced to double as functional supervisors. Meanwhile, for external obstacles when conducting performance and financial supervision at the Regional Inspectorate of Mandailing Natal Regency, the budget availability and negligence of the object of inspection are key factors. The budget given to the Mandailing Natal Regency Inspectorate sometimes does not match the number of SKPDs to be inspected. In addition to the available budget, another factor found is that the documents needed during the inspection are often given late. In addition, government officials who are examined are usually not in the location when the apparatus conducts the inspection.

### **CONCLUSION**

Based on the research conducted, it can be concluded that the effectiveness of the performance of the Government Internal Supervisory Apparatus (APIP) in the field of performance and financial supervision at the Regional Inspectorate of Mandailing Natal Regency has met several significant indicators. Accuracy is reflected in compliance with implementation standards that prevent fatal errors. At the same time, the timeliness of supervision ensures that each stage is carried out according to the agreed schedule. A centralized system of supervision, economically realistic use of budgets, and organizationally realistic examination mechanisms indicate adequate supervision. However, constraining factors such as the lack of supervisory apparatus and functional officials, as well as external constraints such as budget limitations and negligence of inspection objects, are still challenges that need to be overcome to improve overall performance.

### **SUGGESTION**

To optimize the performance of APIP, it is recommended that the Mandailing Natal Regency Inspectorate immediately propose the addition of competent functional officials to meet

the required standards. This will strengthen the supervisory function of local government administration. In addition, the implementation of internal supervision must be improved in terms of quality and coverage, so that deviations and inefficiencies in implementing main tasks and functions can be minimized. More comprehensive and sustainable supervision will support achieving accountable and transparent local government objectives.

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