



THE ROLE OF THE INSPECTORATE ON FINANCIAL GOVERNANCE (SILPA) OF NORTH ACEH DISTRICT GOVERNMENT

Kemala Hayati Vonna¹, Indra Wijaya², Julia Afrianti³

Politeknik Negeri Lhokseumawe^{1,2,3}

Corresponding E-mail: biokemala38@gmail.com

Abstract

The Inspectorate is an internal control unit (SPI) as well as an internal government supervision apparatus (APIP) which carries out management functions in the form of: supervision, control and inspection in government financial governance. The role of regional inspectorates is to ensure that spending or expenses can be accounted for, both in terms of applicable regulations and from the perspective of benefits obtained by the community. Remaining Over Budget Financing (SILPA) is an indicator for assessing compliance with budget use and at the same time as a work manifestation of the inspectorate. On the other hand, the Financial Audit Agency (BPK)'s opinion on government financial governance reports is a barometer of reliability and trust in financial reports, in the context of transparency and accountability in regional financial management. SILPA North Aceh Regency shows that so far it has shown a decline but still tends to fluctuate. On the other hand, the BPK's assessment of government financial governance shows an unqualified opinion (WTP). Referring to the results of this study, the Supervision, Control and Oversight carried out by the Inspectorate of North Aceh Regency has a negative (partial or simultaneous) and significant effect on SILPA of North Aceh Regency. In line with this, it is recommended to the North Aceh Regency Government to allocate a larger budget in order to support the inspectorate's task of realizing budget management within the North Aceh Regency Government.

Keywords: Inspectorate, Supervision, Control, Audit, SILPA, BPK Opinion.

INTRODUCTION

The North Aceh Regency Government has the responsibility to formulate and implement development policies in various sectors, such as education, health, infrastructure, economy and so on, which aim to improve community welfare. In order to realize good government financial governance, as a mandate, the North Aceh Regency inspectorate must be able to manage and ensure the budget used by all regional apparatus organizations (OPD) effectively and efficiently. In efforts to realize good governance, there are 3 (three) main aspects, which must be the focus of the inspectorate both as an internal control unit (SPI) and as an internal government supervision apparatus (APIP), namely: supervision, control and inspection. The current approach to the internal control system is based on PP No. 60 of 2008, where the system states that the district/city inspectorate is APIP which is directly responsible to the Regent/Mayor.

In this context, the inspectorate functions as the front guard in preventing irregularities, inefficiencies and other actions in regional financial management. This is in line with the budget oversight function as mandated by the provisions of Article 218 of Law no. 32 of 2004 concerning Regional Government, which states: supervision over the implementation of regional government, including: supervision over the implementation of government affairs in the region, supervision of regional regulations and regional head regulations.

Regional inspectorates have a very strategic role (management function) in achieving the vision and mission to realize regional government programs. Therefore, the scope of the supervisory function carried out is to ensure accountability in government administration. Apart from that, the control function carried out by the inspectorate is to ensure good performance of government officials. The Inspectorate also has a role as one of the units that carries out audits (examinations) of local governments. Audit quality is important because it will produce financial reports that can be trusted as a basis for decision making. Through the above management functions, all activity processes in order to provide adequate confidence in the achievement of organizational goals through effective and efficient activities will be realized, so that good governance can be realized. The role of regional inspectorates in realizing good governance is to ensure that spending can be accounted for, both in terms of applicable regulations and from the perspective of benefits obtained by the community. In regional financial management analysis, the value of Surplus Budget Financing (SILPA) is often one of the indicators used to assess

THE ROLE OF THE INSPECTORATE ON FINANCIAL GOVERNANCE (SILPA) OF NORTH ACEH DISTRICT GOVERNMENT*Kemala Hayati Vonna, Indra Wijaya, Julia Afrianti*

the effectiveness of budget use. A high SILPA can indicate inefficiencies in budget implementation, such as delays or non-optimal realization of programs and activities. SILPA North Aceh Regency from 2013-2023 shows significant fluctuations. In 2013, SILPA North Aceh amounted to IDR 61,950,000,000, then increased to IDR 110,260,000,000 (in 2014). After that, there was a quite drastic decline, reaching IDR 44,260,000,000 in 2016 and IDR 7,817,241,725 in 2019. However, in 2020-2023, the SILPA of the North Aceh Regency Government showed an increasing trend, from IDR 7,226,928. 617 (in 2020) to IDR 9,253,509,430 (in 2023).

A number of scientific studies show that a district/city's SILPA has a negative and significant influence on the opinion of the Financial Audit Agency (BPK). The smaller the SILPA value, the greater the opportunity for the BPK's opinion to provide an assessment of regional government financial governance (Fair Without Exceptions or WTP), as done by Rani (2019), Pratama (2019). In fact, the reciprocal relationship between the results of BPK opinions on regional government financial governance has also been analyzed by various studies and it can be concluded that BPK opinions can also influence regional government financial governance, as done by Putra (2022); Rohman, Rochmawati, Arista (2021) on regional government financial reports is also an important benchmark in assessing the quality of financial governance. BPK's opinion provides an overview of local government compliance with accounting standards and applicable laws and regulations. A good opinion, such as Unqualified (WTP), indicates that the financial statements are presented fairly and in accordance with applicable standards, while a bad opinion, such as No Opinion (TMP), indicates serious problems in financial reporting.

The financial governance performance of the North Aceh Regency government in presenting its financial reports for the last 11 years shows that this district has succeeded in obtaining an Unqualified Opinion (WTP) from BPK RI for 9 (nine) years from 2014-2023. This WTP opinion reflects that the financial reports of North Aceh Regency have been presented correctly and in accordance with Government Accounting Standards, which shows consistency and reliability in financial management. This success underscores the importance of high audit quality in ensuring accuracy and trust in financial reports, which ultimately strengthens regional financial transparency and accountability. This WTP opinion reflects the reliability and trust in financial reports, which ultimately strengthens transparency and accountability in regional financial management. Thus, research on the role of the Inspectorate in budget governance in North Aceh Regency is very relevant. Based on the description above, this study will analyze the supervision, control and inspection factors carried out by the North Aceh District Inspectorate on financial governance (SILPA) both partially and simultaneously.

THEORETICAL REVIEW

Supervision is an act of monitoring or checking the activities of a company or organization to ensure the achievement of objectives in accordance with previously established plans and carrying out corrective actions necessary to correct errors, thus helping businesses organize work so that it is carried out well. Mathis and Jackson (2006), state that supervision is a process of monitoring performance based on standards and ensuring the quality of performance can be used as feedback for efforts to achieve good results. Schermerhorn (Ernie and Saefullah, 2005), defines supervision as a process of determining performance measures in taking actions that can support the achievement of expected results in accordance with the measures that have been determined. Harahap (2001), supervision is a whole system, technique, method that can possibly be used to ensure that all activities carried out by an organization truly apply the principles of efficiency and lead to efforts to achieve the overall goals of the organization.

The definition of supervision over the administration of regional government in accordance with Article 1 PP No. 79 of 2005 concerning Guidelines for the Development and Supervision of Regional Government Administration states that supervision of regional government administration is an activity process aimed at ensuring that Regional Government runs efficiently and effectively in accordance with plans and statutory provisions. Furthermore, Erni (2008), groups types of supervision, including: internal and external supervision, preventive and repressive supervision, active and passive supervision. Therefore, through supervision, it is possible to evaluate the success and achievement of goals and targets in accordance with established indicators, take steps to clarify and correct deviations that may be found, and carry out various alternative solutions to various problems related to achieving company goals.



Maringan (2006), explains that the function of supervision, among others: strengthens the sense of responsibility towards officials who are entrusted with duties and authority in carrying out work, educates officials so that they carry out work in accordance with predetermined procedures, prevents irregularities, misappropriations, negligence, and weaknesses to avoid losses. Apart from supervision, the inspectorate's function is to carry out internal control because it is an inseparable (bound) part of the management function. IAI (2002), defines internal control as a process carried out to provide adequate assurance regarding the achievement of 3 (three) groups of objectives: reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. The internal control system is a process carried out by the board of commissioners, management and other entities which is designed to provide adequate assurance regarding the achievement of reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations. Mulyadi (2017) states that the internal control system includes organizational structure, methods and measures that are coordinated to safeguard organizational assets, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies. The government internal control system (SPIP), is an internal control system that is implemented comprehensively within the central and regional governments, with the aim of providing adequate confidence in achieving effectiveness and efficiency in achieving the objectives of administering state government, reliability of financial reporting, safeguarding state assets, and compliance with statutory regulations.

On the other hand, an audit is an activity to examine financial reports which aims to provide adequate assurance that the financial reports have been presented fairly (accounting principles). Audit is an action carried out critically and systematically by an independent party on financial reports that have been prepared by management along with bookkeeping records and supporting evidence, with the aim of being able to provide an opinion regarding the fairness of the financial statements. Mulyadi (2017) added that an audit is a systematic process for objectively obtaining and evaluating evidence regarding statements about economic activities and events, with the aim of determining the level of conformity of these statements with predetermined criteria, as well as delivering the results. to interested users. Furthermore, APIP explains that internal audit is an independent and objective activity in the form of providing assurance and consultancy, which is designed to provide added value and improve the operations of an organization. This activity helps the organization achieve its goals and improve the effectiveness of risk management, control and governance processes (public sector). Audit is also defined in PER/05/M.PAN/03/2008 in the form of a process of problem identification, analysis and evaluation of evidence carried out independently, objectively and professionally based on audit standards, to assess truth, accuracy, credibility, effectiveness, efficiency and reliability of information implementing the duties and functions of government agencies.

The purpose of an audit is to issue an opinion regarding the results of reviews of various financial reports in accordance with the principles of applicable accounting standards which can raise the level of trust of the intended users of financial reports. Audits are also carried out to determine the level of conformity of these statements with established criteria, as well as to convey the results to interested users. Referring to Law No. 15 of 2004 concerning Examination of Management and Responsibility of State Finances, it is revealed that an honest opinion regarding financial position, operating results and cash flows is adjusted to generally accepted accounting principles. Sawyer et al (2009) define internal audit as a systematic and objective assessment carried out by internal auditors of different operations and controls within an organization, to determine whether financial and operational information is accurate and reliable, the risks facing the company have been identified and minimized, external regulations and acceptable internal policies and procedures have been followed, satisfactory operating criteria have been met, resources have been used efficiently and economically, and organizational objectives have been achieved effectively. Everything is done with the aim of consulting with management and assisting organizational members in carrying out their responsibilities effectively. The scope of internal audit assesses the effectiveness of the internal control system and evaluates the completeness and effectiveness of the organization's internal control system, as well as the quality of implementation of the responsibilities assigned. Internal audits must be carried out by reviewing the reliability of financial and operational information as well as the methods used to identify, measure, classify and report this information, reviewing various systems that have been established to ensure their conformity with various policies, procedural plans, laws, and regulations that may have an important impact on the organization's activities and must determine whether the organization has achieved compliance with these

THE ROLE OF THE INSPECTORATE ON FINANCIAL GOVERNANCE (SILPA) OF NORTH ACEH DISTRICT GOVERNMENT*Kemala Hayati Vonna, Indra Wijaya, Julia Afrianti*

matters, review the various methods used to protect assets and, if deemed necessary, verify the existence of such assets. It even assesses the economics and efficiency of using various resources by conducting reviews on various operations or programs to assess whether the results will be consistent with the goals and objectives that have been set and whether the activities or programs are implemented as planned. The internal auditor in government, in this case is the inspector general who is directly responsible to the governor, while the district/city inspectorate is directly responsible to the regent/mayor. This internal auditor carries out his responsibilities in order to provide adequate assurance that activities have been carried out in accordance with the benchmarks that have been set effectively and efficiently for the benefit of the leadership in realizing good governance. PP No. 60 of 2008 concerning the Government's Internal Control System, explains that the role of internal audit is to carry out the entire process of audit, review, evaluation, monitoring and other supervisory activities regarding the implementation of organizational duties and functions. This regulation will provide sufficient confidence that activities have been carried out in accordance with established benchmarks effectively and efficiently.

API 2014 audit standards (KEP-005/AAPI/DPN/2014) Concerning the Implementation of the Indonesian Government Internal Auditor Code of Ethics, Indonesian Government Internal Audit Standards, and Indonesian Government Internal Auditor Peer Review Guidelines. This indicates that APIP's role is increasingly strategic and is moving in line with the needs of the times. APIP is expected to become an agent of change that can create added value to government agency products or services. APIP as an internal government supervisor is an important element of government management in order to realize good governance which leads to clean government/bureaucracy. APIP's effective role can be realized if it is supported by professional and competent auditors with increasingly high quality internal audit results. In order to realize quality internal audit results, a quality measure is needed that is in accordance with the mandate of each APIP assignment. Maintaining the quality of internal audit results carried out by government internal auditors requires the preparation of Indonesian Government Internal Audit Standards. The Indonesian Government's Internal Audit Standards, hereinafter referred to as Audit Standards, are the minimum quality criteria or measures for carrying out internal audit activities that APIP auditors must follow.

Remaining Over Budget Financing (SILPA) is the difference between actual budget revenues and expenditures during one budget period. The ideal number of SILPA is determined as one of the bases for evaluating the implementation of city/district regional government programs/activities (Afkarina & Hermanto, 2017). According to PP no. 71 Regarding Government Accounting Standards, SILPA is the excess difference between the realization of LRA income and expenditure, as well as financing receipts and expenditures in the APBN/APBD during one reporting period. According to Law no. 33 of 2004 concerning Financial Balance, in the event that expenditure is estimated to be greater than income, then the sources of deficit financing are obtained from the use of one of them, SILPA. SILPA for the previous fiscal year includes excess of balance fund receipts, excess of other legitimate regional income receipts, excess of financing receipts, spending savings, obligations to third parties that have not been resolved until the end of the year, and remaining funds for follow-up activities. A sizable excess of SILPA could indicate that the government is not appropriate in budgeting regional expenditures, so that the excess budgeting should be used to finance several capital expenditure activities that are useful for providing public services in the current year, which will be postponed.

Financial examination will produce an opinion. The BPK as the examiner in conducting an examination of the LKPD will then provide an opinion which becomes the BPK's professional statement regarding the fairness of the financial information presented in the LKPD based on Government Accounting Standards (SAP), adequacy of disclosure, compliance with laws and regulations, and the effectiveness of the internal control system. Regarding giving opinions, in accordance with Law no. 15 of 2004 concerning Auditing and Accountability of State Finances, the BPK can provide 4 (four) types of opinions on the LKPD being examined; reasonable without exception (Unqualified opinion), reasonable with exception (qualified opinion), unreasonable (adversed opinion), and a statement refusing to give an opinion (disclaimer of opinion). WTP opinion is the highest level of fairness status and conformity of audited financial reports with generally accepted standards. To provide a WTP opinion, the examiner needs to consider many factors contained in the financial statements being examined. To obtain a WTP opinion from the BPK, the LKPD needs to be truly prepared in accordance with and comply with applicable government accounting standards and the laws and regulations that bind it without any findings of significant value. The LKPD must be presented at a reasonable level in all material respects. The WDP opinion states that the



financial statements of the entity examined, in this case the regional government, have presented fairly in all material respects except for the impact of matters relating to those excluded. An Unfair Opinion provides the examiner's opinion that the regional government financial statements being examined do not present fairly material matters. The statement refusing to provide an opinion states that the auditor does not express an opinion on the regional government's financial reports because the scope of the audit carried out is not sufficient to formulate an opinion. Opinions on LKPD are a form of regional achievement in terms of financial management. Giving an opinion is an audit activity carried out by an auditor with the aim of obtaining fairness results from the quality of financial reports that are correct and in accordance with the rules of the government accounting system. According to Law no. 15 of 2004 concerning Auditing of Management and Responsibility of State Finances, there are 4 (four) criteria in providing opinions by the BPK on financial audits;

1. Conformity with Government Accounting Standards (SAP) PP 71 of 2010 Management and administration of government finances, both central and regional, must refer to and use applicable government accounting standards, namely PP. 71 of 2010 concerning Government Accounting Standards (SAP). From PP. 71 of 2010, the Government Accounting Standards Committee then issued PSAP and KSAP which are used as technical instructions for accounting processes in the government environment. Regional governments are required to use PSAP and KSAP as a basis for carrying out financial business processes within their government environment.
2. Adequacy of Disclosure Financial reports are said to have adequate disclosure when all information that is considered material has been presented correctly in the financial reports. The materiality of information can be measured by how much influence it has on the decision-making process by those who use financial reports. Materiality consists of 2 groups, first quantitative materiality and second qualitative materiality. Quantitative materiality uses quantitative measures for levels, while qualitative materiality uses professional judgment. This materiality is determined and limits are created for the overall level (planning materiality) and the account level (tolerable error/performance materiality).
3. Compliance with Legislation and State Finance, which is the foundation and root of a country's sustainability, is a very sensitive matter due to non-compliance and irregularities in its management. Therefore, the Indonesian government has issued legal regulations that are useful for providing direction and guidance for state government administrators in the process of managing state finances. These regulations must be obeyed and implemented, while any non-compliance with the regulations will be a finding during an inspection and indicate poor quality of the LKPD. These compliance findings can be grouped into several groups as follows: findings indicative of criminal acts; findings of state/regional losses; administrative findings; findings of lack of state/regional revenue; and findings of potential state/regional losses.
4. Effectiveness of the Internal Control System The internal control system exists to optimize government processes so as to minimize the possibility of disruption and violations. A good Internal Control System (SPI) will have a positive impact on the LKPD prepared by the regional government. SPI is one of the bases for determining opinions on the results of financial audits by the BPK. When the SPI is good, the BPK will provide a good opinion. Meanwhile, if the existing SPI is not good, then the quality of the opinions given will also decrease.

In general, the inspectorate's job description is divided into 2 (two), namely structural and functional job descriptions. Structurally, the highest position in the supervisory function is held by the Head of the Inspectorate, which with Minister of Home Affairs Regulation number 23 of 2007 concerning Guidelines for Procedures for Supervision of Regional Government Implementation and Government Regulation of the Republic of Indonesia number 41 of 2007 concerning Regional Apparatus Organizations, the term Bawasda was changed to Inspectorate and the Head of the Inspectorate was replaced by an Inspector, both at the Provincial and Regency/City levels. Main Duties and Functions of the Inspectorate Article 3 in the Minister of Home Affairs Regulation Number 64 of 2007 concerning Technical Guidelines for the Organization and Work Procedures of Provincial and Regency/City Inspectorates explains, among others:

- 1) The provincial inspectorate has the task of supervising the implementation of government affairs in the provincial area, implementing guidance on the administration of district/city regional government and implementing government affairs in the district/city area.

THE ROLE OF THE INSPECTORATE ON FINANCIAL GOVERNANCE (SILPA) OF NORTH ACEH DISTRICT GOVERNMENT

Kemala Hayati Vonna, Indra Wijaya, Julia Afrianti

- 2) The district inspectorate has the task of supervising the implementation of government affairs in the district/city area, carrying out guidance on the administration of village government and implementation of village government affairs.

In carrying out their duties, provincial inspectorates and district/city inspectorates carry out functions including planning supervision programs, formulating policies and facilitating supervision, as well as checking, investigating, testing and evaluating supervisory tasks. To carry out its duties, the Inspectorate has the following functions:

1. Supervision and inspection of the implementation of general administration and financial activities within the Ministry of National Development Planning or the National Development Planning Agency.
2. Supervision and inspection of the performance of the implementation of main tasks and institutional functions within the Ministry of National Development Planning or the National Development Planning Agency.
3. Reporting the results of supervision and inspection, as well as providing recommendations for follow-up to supervision and inspection findings.
4. Monitoring and evaluation of follow-up to supervision and inspection findings.
5. Development and improvement of the monitoring system.

Forms of supervision by district/city inspectorates, the results of which are directly reported to regional heads, include inspection activities, monitoring activities, and evaluation activities. The Inspectorate has a very strategic role and position both in terms of management functions and in terms of achieving the vision and mission of good government programs. In terms of basic management functions, the inspectorate has a position equivalent to the planning or implementation function, while in terms of achieving the vision and mission the inspectorate acts as a supervisor in the implementation of programs contained in the Regional Revenue and Expenditure Budget (APBD). The inspectorate also plays a role as quality assurance, namely ensuring that an activity can run efficiently, effectively and in accordance with the rules in achieving organizational goals. The emphasis in carrying out tasks in supervision is carrying out preventive actions, namely preventing errors in the implementation of programs and activities by Regional Government Work Units (SKPD) as well as correcting mistakes that occur to be used as lessons so that these mistakes are not repeated in the future. Domestic Regulation Number 47 of 2011 concerning Supervision Policy within the Ministry of Home Affairs and Regional Government Administration of 2012 at the Supervision point, stipulates the formulation of the role of district/city regional inspectorates, namely carrying out:

1. Supervision of the implementation of government affairs in district/city areas by compiling and establishing supervisory policies in the district/city administration environment.
2. Supervision in the implementation of village government affairs with the scope: Supervision of regional government, supervision of the implementation of assistance tasks in districts/cities, special inspections related to complaints.
3. Guidance in the government and village administration environment with the scope of: mentoring, coordination and synergy

According to Minister of Home Affairs Regulation Number 64 of 2007, the Inspectorate also plays a role in carrying out the functions of inspection, investigation, study and assessment of supervisory duties which are useful for detecting whether there are irregularities or absence of internal supervision carried out by the inspectorate. It can be seen whether a government agency has carried out its activities in accordance with its duties and functions effectively and efficiently and in accordance with established plans. The Regency Inspectorate is a regional apparatus organization, which is responsible to the Regent and assists regional heads in administering government, consisting of the Regional Secretariat, DPRD secretariat, regional services, and regional technical institutions (sub-districts and sub-districts). The Inspectorate has the task of assisting the Regent in carrying out supervisory duties in the administration of government, administration, organization and management which serve as references, directions and provisions in the guidelines for implementing regional regulations.

RESEARCH METHODS

The conceptual framework for financial governance implemented by the North Aceh District Inspectorate focuses on 3 (three) main aspects: supervision (X1), control (X2), and inspection (X3). Supervision (X1) aims to



ensure that every activity and use of the budget is carried out in accordance with the established rules and objectives. This includes routine monitoring of the implementation of policies and programs as well as checking the validity of budget expenditures. Control (X2) acts as a preventive mechanism to prevent errors or irregularities in financial management. These controls can take the form of regulations, standard procedures, and internal systems that ensure transparency and efficiency. Audit (X3), is a more in-depth evaluation and verification process of financial reports and budget use. This audit aims to identify problems, suggest improvements, and provide assurance that the financial reports presented are accurate and in accordance with accounting standards.

The three factors above (X1, X2, and X3) are thought to have an influence on SILPA North Aceh Regency (Y). Furthermore, it is suspected that there is a relationship between SILPA and the BPK's opinion on the financial management of the North Aceh Regency government. The scope of this research focuses on the role of the North Aceh District Inspectorate in managing the government budget, with special attention to the functions of supervision, control and financial audit. The data used in this study were collected from various sources, including financial documents and budget reports of the North Aceh Regency government. The variables used in this study are defined as follows: Supervision (x1) is the process of observing the implementation of all organizational activities to ensure that all work being carried out runs according to a predetermined plan. Control (x2) is the ability to direct organizational behavior. in order to adapt to the organization's strategy, objectives and values, Audit (x3) is a series of activities to search for, collect, process data and/or other information to test compliance with tax obligations and for other purposes in order to implement the provisions of laws and regulations. tax invitation.

Meanwhile, SILPA (Y0) is the difference between the realization of budget revenues and expenditures during one budget period and BPK Opinion (Y1) is the BPK's statement regarding the fairness of the financial information presented in the financial report. This research uses a linear regression model, namely, $Y_0 = a + b_1X_1 + b_2X_2 + b_3$ and $Y_1 = a + b_1X_1 + e$, with the mandate of hypothesis testing through the t test (0.05) or at $\alpha = 5\%$ and the F test. In addition, observations of the explanation of the dependent variables are carried out by calculating the coefficient of determination (R2) and Adjusted R₂, because this value can increase or decreases if one independent variable is added to the model being tested.

RESULTS AND DISCUSSION

Before the hypothesis test is carried out, the normality test is carried out using a test *Shapiro Wilk* for small samples. The results of statistical processing show that all variables have a significance value of > 0.05 , which means that the variables used are normally distributed data.

Table 1: Normality Test Results Using Shapiro Wilk

No	Variable	Statistics	Significance Value	Information
1	Supervision (X1)	0.911	0.250	Normal
2	Control (X2)	0.899	0.178	Normal
3	Inspection (X3)	0.773	0.204	Normal
4	SILPA (Y)	0.910	0.241	Normal

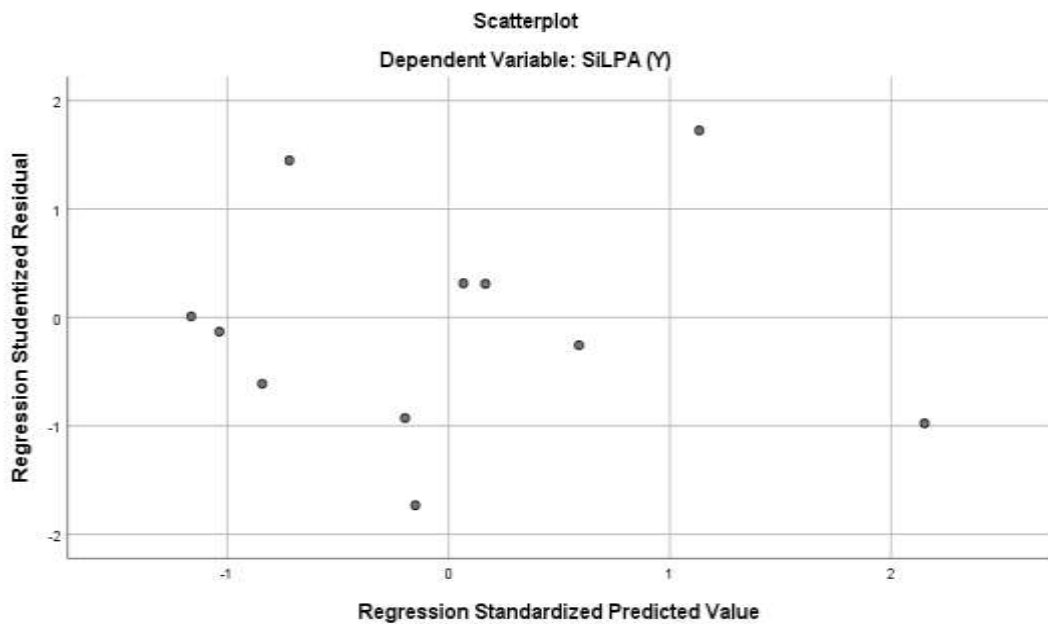
Source: Processed data (2024)

The heteroscedasticity test carried out is to test whether the model experiences unequal variance from one residual to another observation. A good model is one that is homoscedastic or does not have heteroscedasticity. The results of the heteroscedasticity test in the research show that the points spread above and below zero on the Y axis, so it can be concluded that heteroscedasticity does not occur.

THE ROLE OF THE INSPECTORATE ON FINANCIAL GOVERNANCE (SILPA) OF NORTH ACEH DISTRICT GOVERNMENT

Kemala Hayati Vonna, Indra Wijaya, Julia Afrianti

Figure 1: Heteroscedasticity Test



Source: Processed data (2024)

The multicollinearity test is also carried out with the aim of finding out whether all independent variables are perfect (near perfect) or not. The multicollinearity test was carried out by looking at the tolerance value and the Variance Inflation Factor (VIF) value. Based on the results of this test, it can be said that there is no multicollinearity in all variables.

Table 2: Multicollinearity Test

No	Variable	Tolerance	VIF	Information
1	Supervision (X1)	0.944	1,060	Multicollinearity does not occur
2	Control (X2)	0.700	1,428	Multicollinearity does not occur
3	Inspection (X3)	0.736	1,359	Multicollinearity does not occur

Source: Processed data (2024)

Multiple linear regression analysis is used to measure the influence of predictor variables (independent variables) on the dependent variable. Apart from that, mixed linear regression is used to predict the condition of the dependent variable. The results of the multiple linear regression test can be seen in the following table:

Table 3: Multiple Linear Regression Test

Model	Unstandardized Coefficients		t	Sig.	
	B	Std. Error			
1	(Constant)	28274721514,391	37660146735,240	6,751	,025
	Supervision (X1)	25292086225,688	10446745926,973	4,889	,030
	Control (X2)	21885525085,101	12214505707,709	4,310	,042
	Inspection (X3)	18347638945,080	12504218082,902	2,487	,049

Source: Processed data (2024)

Based on the table above, it shows that the multiple linear regression equation in this research is as follows: $Y=28274721514,391+25292086225,688X1+21885525085,101X2+18347638945,080X3$. Through the linear regression equation above, it can be explained as follows:

1. The value of the constant is 28274721514,391 which means that if the supervision, control and inspection variables increase by one unit simultaneously (average) then the SILPA variable will also increase by 28274721514,391.



2. The regression coefficient value of the supervision variable is 25292086225,688, so that if other variables are considered constant then SILPA will increase by 25292086225,688.
3. The regression coefficient value of the control variable is 21885525085,101, so that if other variables are considered constant then SILPA will increase by 21885525085,101.
4. The regression coefficient value of the examination variable is 18347638945,080 and has a positive value, so that if other variables are considered constant then SILPA will increase by 18347638945,080.

Apart from using the regression analysis above, in this study a simple regression test was also carried out, in order to find out the relationship between the SILPA variable and the BPK opinion results. Data processing results show that the equation of simple linear regression in this study is as follows: $Y = 3.018 - 1.485$

Table 4: SILPA Linear Regression Test on BPK OPINION

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	3,018	,252		11,982	,000
	SILPA (X)	-1,485	,000	-,701	-2,945	,116

Source: Processed data (2024)

Hypothesis Testing

The t test was carried out to see the influence of the independent variable on the dependent variable partially. The value of t table is 2.365. Based on this, the results of the t test can be seen in the following table:

Table 5: t test

Model	Unstandardized Coefficients		t	Sig.	
	B	Std. Error			
1	(Constant)	28274721514,391	37660146735,240	6,751	,025
	Supervision (X1)	25292086225,688	10446745926,973	4,889	,030
	Control (X2)	21885525085,101	12214505707,709	4,310	,042
	Inspection (X3)	18347638945,080	12504218082,902	2,487	,049

Source: Processed data (2024)

Based on the table above, the following conclusions can be drawn:

1. The significance value of the supervision variable for SILPA is 0.030 and the t-count value is 4.889. This means that supervision has a significant effect on SILPA in North Aceh Regency.
2. The significance value of the control variable for SiLPA is 0.042 and the tcount value is 4.310. This means that control has an effect on SILPA North Aceh Regency.
3. The significance value of the examination variable for SiLPA is 0.049 and the tcount value is 2,487. This means that supervision has a significant effect on SILPA in North Aceh Regency.

Next, carry out a t test to find the relationship between SiLPA and BPK opinion. The following are the results of the t test to see this relationship

Table 6: SILPA t test on BPK Opinion

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	3,018	,252		11,982	,000
	SILPA (X)	-1,485	,000	-,701	-2,945	,116

Source: Processed data (2024)

Based on the table above, the results of the t test can be concluded that the significance value of the SiLPA variable on BPK Opinion is 0.116 and the tcount value is -2.945. This means that the significance value is $0.116 > 0.05$ and the tcount value is $-2.945 < 2.365$ so that the SiLPA condition has no effect or has a negative effect on budget governance as a result of the North Aceh Regency BPK Opinion.

THE ROLE OF THE INSPECTORATE ON FINANCIAL GOVERNANCE (SILPA) OF NORTH ACEH DISTRICT GOVERNMENT

Kemala Hayati Vonna, Indra Wijaya, Julia Afrianti

The simultaneous test (F test) is used to see the magnitude of the influence of all independent variables together or simultaneously on the dependent variable. The Ftable value shows a figure of 4.347 while the F test value is 5.887. It can be concluded that simultaneous supervision, control and inspection have a significant effect on SILPA in North Aceh Regency. Coefficient of determination (R^2) or the Adjusted R2 value, shows a figure of 0.610 or 61%. This shows that the monitoring, control and inspection variables can simultaneously explain changes in the SILPA of North Aceh Regency by 61%, while the remaining 39% is influenced by other variables that were not researched and are not explained in this research.

Table 7: Coefficient of Determination (R^2)

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	,737a	,685	,610	31596467546,236

Source: Processed data (2024)

Next, a test is carried out coefficient of determination on the determination of the SILPA variable on BPK opinion. Based on the Adjusted R2 value of 0.491 or 49.1%, 49.1% of changes in BPK opinion can be explained by the SILPA variable and the rest is explained by other variables outside the variables studied.

Table 8: Coefficient of Determination (R^2)

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	,701a	,491	,434	0.540077

Source: Processed data (2024)

EFFECT OF NORTH ACEH INSPECTORATE SUPERVISION

Based on the t-count value obtained at 4.889, supervision has a significant effect on SILPA in North Aceh Regency. These results prove that the supervision carried out will make SILPA North Aceh Regency more controllable and controllable, because every budget that will be used can be accounted for and can be used as planned. The results of this research are supported by research conducted by Mamonto et al (2023) on the supervisory function of the Belitung City inspectorate, where the internal supervision system and control of the implementation of regional head policies is influenced by the size of the budget for the Program for Improving the Internal Monitoring System and Controlling the Implementation of Regional Head Policies (KDH). This is because the budget is allocated for the internal supervision system and control of the implementation of KDH policies which touch directly on the inspectorate's supervisory duties.

EFFECT OF NORTH ACEH INSPECTORATE CONTROL

Based on the t test results of 4.310, the control carried out by the North Aceh District Inspectorate has a significant effect on SILPA. These results prove that the control carried out will reduce the SILPA of North Aceh Regency. Because internal control can prevent people or individuals from making mistakes and try to create a good performance environment. The existence of internal controls can also monitor the implementation of activities so that they can guarantee the achievements set by North Aceh Regency. The results of this research are supported by research conducted by Julin So seen et al (2018) which states that the implementation of internal control has a significant positive relationship to the effectiveness of managing regional income and expenditure budgets in six District/City Governments of West Java Province.

EFFECT OF NORTH ACEH INSPECTORATE INVESTIGATIONS

Based on the t test results of 2.487, shows that supervision carried out by the North Aceh District Inspectorate has a significant effect on SILPA. These results prove that the examination has an effect on SILPA, because the existence of an examination can make people or individuals not dare to try to do evil within the organization because the threat that will be given will create fear and have a deterrent effect on the perpetrator or individual. The results of this research are supported by research conducted by Azis (2022) which states that inspections have an effect on the performance of regional government administration. The higher the level of audit



that can influence the performance of regional government administration. Based on the F value of 5.887, simultaneous supervision, control and inspection have a significant effect on SILPA in North Aceh Regency. These results prove that together, namely supervision, control and inspection, it can ensure that North Aceh Regency's Budget Financing Remaining (SiLPA) can be controlled well, so it is very necessary to have supervision, control and regular inspections because it will improve the performance of the regional government. getting better and of course will have a good impact on the utilization and use of SILPA.

THE INFLUENCE OF SILPA ON BPK OPINION

Based on the value of the t test results of 2.945, the SiLPA condition has a relatively small but negative influence on the BPK's opinion regarding the financial governance of the North Aceh Regency government. The results of this research are supported by research conducted by Rani (2019) which states that the ability to maintain BPK Opinion in the form of WTP has a significant effect on SiLPA.

Conclusion

Based on the conditions above, it can be concluded that:

1. Supervision, control and supervision carried out by the North Aceh Regency Inspectorate have a negative and significant effect on the SILPA of North Aceh Regency, both partially and simultaneously.
2. Although SILPA North Aceh Regency has a relatively small influence in explaining the BPK's opinion on government budget governance, this negative influence is believed to be the variable that determines the BPK's opinion.

SUGGESTION

It is recommended that the North Aceh Regency Government allocate a larger budget in order to support the inspectorate's duties related to realizing budget management within the North Aceh Regency Government.

REFERENCES

- AIPI. (2014). Keputusan Nomor: KEP- 005/AAIPI/DPN/2014 Tentang Pemberlakuan Kode Etik Auditor Intern Pemerintah Indonesia, Standar Audit Intern Pemerintah Indonesia, dan Pedoman Telaah Sejawat Auditor Intern Pemerintah Indonesia.
- Afkarina, Z., Hermanto, S. B. (2017). Pengaruh PAD, DAU, SILPA, Luas Wilayah terhadap Belanja Modal. *Jurnal Ilmu-Riset Akuntansi*, 1-18.
- BPK Perwakilan Kabupaten Aceh Utara. LHP LKPD. Dari <https://aceh.bpk.go.id/lkpd-kabupaten-aceh-utara/>
- Erni TrisKurniawan, Sule, Saefullah. (2005). Pengantar Manajemen, Prenada Media, Jakarta.
- Erni, Daly. (2008). Pengawasan. Kencana, Jakarta.
- Ghozali, Imam. (2011). Aplikasi Analisis Multivariate Dengan Program SPSS. Universitas Diponegoro, Semarang.
- Harahap, Sofyan Sari. (2001). Sistem Pengawasan Manajemen (Management Control System). PT Pustaka Quantum, Jakarta.
- Ikatan Akuntan Indonesia (2002), Standar Akuntansi Keuangan, Salemba Empat, Jakarta.
- Jason Scoot. (2014). Sistem Pengendalian Internal adalah proses yang dijalankan untuk menyediakan jaminan yang memadai bahwa tujuan pengendalian telah dicapai.
- Mardiasmo. (2009). Akuntansi Sektor Publik. Andi, Yogyakarta.
- Maringan. (2004). Dasar-Dasar Manajemen. Ghalia Indonesia, Jakarta.
- Maringan. (2006). Hubungan Fungsi Satuan Pengawas Intern dengan Efektivitas Pengendalian Internal Penjualan (Persepsi Internal Auditor Pada PT. Pindad Persero). Skripsi. Fakultas Ekonomi Universitas Padjajaran, Bandung.
- Mathis, Robert L, dkk. (2006). Manajemen Sumber Daya Manusia. Salemba Empat, Jakarta.
- Mathis, Robert L. dan John H. Jackson. (2006). Human Resource Management Manajemen Sumber Daya Manusia, Edisi 10. Salemba Empat, Jakarta.
- Mulyadi. (2017). Sistem Akuntansi, Edisi 3. Salemba Empat, Jakarta.

THE ROLE OF THE INSPECTORATE ON FINANCIAL GOVERNANCE (SILPA) OF NORTH ACEH DISTRICT GOVERNMENT

Kemala Hayati Vonna, Indra Wijaya, Julia Afrianti

- Pratama Andre Bayu. (2019), Pengaruh Opini Audit BPK, PAD, dan Intergovernmental Revenue terhadap Kinerja Keuangan Pemerintah Daerah Kabupaten di Jawa Timur, Skripsi, Fakultas Ekonomi dan Bisnis Universitas Islam Malang, Malang.
- Pemerintah Indonesia. (2004). Peraturan Pemerintah Nomor 32 Tahun 2004 tentang perubahan atas Pemerintah Daerah No. 22 Tahun 1999 tentang Pemerintah Daerah. Lembaga Negara RI Tahun 2004. Sekretariat Negara. Jakarta
- Peraturan Dalam Negeri Nomor 23 Tahun 2007, Tentang Pedoman Tata Cara Pengawasan Penyelenggaraan Pemerintahan Daerah.
- Peraturan Menteri Dalam Negeri Nomor. 64 Tahun 2007 Tentang Pedoman Teknis Organisasi dan Tata Kerja Inspektorat Provinsi dan Kabupaten/Kota.
- Peraturan Menteri Negara Pendayagunaan Aparatur Negara Nomor PER/05/M.PAN/03/2008 tentang Standar Audit Aparat Pengawas Intern Pemerintah.
- Peraturan Menteri Dalam Negeri Nomor 47 tahun 2011, Tentang kebijakan Pengawasan di lingkungan kementerian dalam negeri dan Penyelenggaraan Pemerintahan Daerah.
- Peraturan Pemerintah Republik Indonesia Nomor 41 Tahun 2007, Tentang Organisasi Perangkat Daerah.
- Peraturan Pemerintah Republik Indonesia Nomor 79 Tahun 2005, Tentang Pedoman Pembinaan dan Pengawasan Pemerintah Daerah.
- Permendagri Nomor 23 Tahun 2007 tentang Pedoman Tata Cara Pengawasan.
- Putra Syahri Adza, (2022), Analisis Kinerja Keuangan Pemerintah Daerah Lingkup Provinsi Sulawesi Utara Tahun 2014-2020, Jurnal Manajemen Perbendaharaan, Volume 3 Nomor 1(1-13), <https://jmp.kemenkeu.go.id>.
- Rani Yulia. (2019). Analisa Faktor yang Mempengaruhi Sisa Lebih Perhitungan Anggaran (SILPA) dan Kinerja Keuangan Daerah (Studi pada 38 kabupaten dan kota se Jawa Timur, tahun 2012-2016), Skripsi, Fakultas Ekonomi dan Bisnis Universitas Brawijaya, Malang.
- Republik Indonesia. (2008). Peraturan Pemerintah Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah. Jakarta: Sekretariat Negara Republik Indonesia.
- Republik Indonesia. 2010. Peraturan Pemerintah Nomor 71 Tahun 2010. Perubahan Peraturan Pemerintah Nomor 24 Tahun 2005 tentang Standar Akuntansi Pemerintah. Jakarta, Sekretariat Negara.
- Republik Indonesia. Undang-Undang (UU) Nomor 15 Tahun 2004 tentang Pemeriksaan Pengelolaan dan Tanggung Jawab Keuangan Negara.
- Rohman Abdul, Rochmawati Daud, Arista Hakiki. (2021). Pengaruh Financial Distress, Idle Cash, dan Opini Laporan Keuangan terhadap Pengelolaan SILPA Pemerintah Daerah, Jurnal Akuntabilitas, Volume 15, Nomor 2 Tahun 2021, <https://media.neliti.com/media/publications/361545-none-fd7314f8.pdf>.
- Sawyer, Lawrence B. 2009. Internal Auditing. Buku Dua. Edisi Lima. Salemba Empat, Jakarta.
- Undang-undang No. 33 Tahun 2004 Tentang Perimbangan Keuangan Antara Pemerintah Pusat dan Pemerintah Daerah.