

Analysis of the Government's External and Internal Supervision Functions in Efforts to Improve the Performance of Regional Government Administration at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta



Margaretha Elia¹, Veithzal Rivai Zainal², Azis Hakim³

¹Student Administrative Masters Program University of Krisnadwipayana, Indonesia

²Professor Master of Administrative Sciences University of Krisnadwipayana, Indonesia

³Lecturer Master of Administrative Sciences University of Krisnadwipayana, Indonesia

ABSTRACT: This research aims to determine and examine the influence of external and internal supervision both individually and jointly to improve the performance of Regional Government administration at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta.

The research method uses a survey with a quantitative, correlational approach with a sampling technique that is Simple Random Sampling, which is said to be simple because the sampling of sample members from the population is carried out randomly without showing the strata that exist in the population. In this study, the number of samples was 54 respondents. The variables studied are external supervision (X1) and internal supervision (X2) as independent variables, while local government performance is the dependent variable (Y).

Based on the results of the research that has been carried out, it can be concluded that from the results of the discussion and research, namely: a) the results of the hypothesis test of the external monitoring variable on the performance of local government at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta, it turns out that it has a strong and significant influence, this is shown by the correlation coefficient value of 0.762 and the calculated t-test of 8.493 > t table of 2.000. Meanwhile, the coefficient of determination is $r^2 = 0.581$ or 58.1%, this means that 58.1% of local government performance is determined by external supervision, and the remaining 41.9% is determined by other factors. b) Results of hypothesis testing of internal monitoring variables on regional government performance at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta, turns out to have a strong and significant influence. This is shown by the correlation coefficient value of 0.738 and the calculated t-test of 7.878 > t table of 2.000. Meanwhile, the coefficient of determination is $r^2 = 0.544$, this means that 54.4% of regional government performance is determined by internal supervision, and the remaining 45.6% is determined by other factors. c) To test the hypothesis of multiple correlation of external and internal monitoring variables together on local government performance at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta, it turns out to have a very strong and significant influence with a correlation coefficient value of 0.804 with a calculated F test of 46.558 > F table of 3.18. Meanwhile, the coefficient of determination is $R^2 = 0.646$, this means that together, 64.6% of regional government performance is determined by external and internal supervision, and the remaining 35.4% is determined by other factors.

KEYWORDS: External Supervision, Internal Supervision, Performance

INTRODUCTION

Nowadays, the performance of Regional Governments is increasingly receiving public attention, in line with this, Regional Governments are required to be able to show accountability for their performance to the community as stakeholders. In implementing the Regional Government Performance Accountability System, Strategic Planning is the first step for measuring the Performance of Regional Government Agencies. Strategic planning is a holistic integration between human resources and other

Analysis of the Government's External and Internal Supervision Functions in Efforts to Improve the Performance of Regional Government Administration at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta

resources in responding to developments and changes in the strategic environment. One of the changes in the strategic environment in question is the implementation of a good governance paradigm better known as good governance which provides nuances of balanced roles and functions between government, the private sector, and society, with the underlying principles including transparency, participation and accountability. If the balance of the roles of these three pillars can be implemented, then the basic principles of good governance can be felt by the parties involved. This also makes it easier for Regional Government Institutions to carry out government and be accountable for their performance to the community.

The implementation of good governance is a prerequisite for every government to realize public welfare which is the goal and ideals of the nation. In this framework, it is necessary to develop and implement an appropriate, clear, measurable, and legitimate accountability system so that government administration can take place in an efficient, effective, clean, and responsible manner and free from corruption, collusion, and nepotism.

In the era of Regional Autonomy which is encouraged by the principle of decentralization, the mandate to carry out the authority of Regional Autonomy in the Regency as the implementation of decentralized tasks in the field of supervision lies with the Inspectorate, thus the Provincial Inspectorate of the Special Capital Region of Jakarta has a very strategic position in the Regional Government system. For this reason, the effectiveness of supervision and guidance carried out by the Inspectorate has a very significant role in the success of the Provincial Government of the Special Capital Region of Jakarta.

The Provincial Inspectorate of the Special Capital Region of Jakarta has a big role in the goal of realizing good governance and clean government in the Provincial Government of the Special Capital Region of Jakarta. To realize good governance and clean government in the City, District, and Village areas, the Provincial Government of the Special Capital Region of Jakarta is assisted by the Assistant City Administration Inspectorate which is the Inspectorate Work Unit. However, even though the supervisory function of the Provincial Government of the Special Capital Region of Jakarta has been delegated to each work unit in each administrative city, this is not easy because there are still various problems that exist and often arise, both from within the Administrative City Assistant Inspectorate institution as well. specifically and the Provincial Government of the Special Capital Region of Jakarta in general.

These problems include: the lack of optimal external supervision of the City Administration Assistant Inspectorate in the Special Capital Region of Jakarta Provincial Inspectorate; optimal internal supervision of the Provincial Inspectorate of the Special Capital Region of Jakarta has not been achieved; lack of auditors with special skills; inappropriate budget allocation; neglect of main duties and supervisory functions; lack of facilities and infrastructure; low auditor work motivation; there are still interventions that reduce independence; there is still quite a high level of abuse of authority which results in State/Regional losses; there are still frequent violations in the performance of duties by officials as a result of low knowledge of applicable laws and regulations; still low level of commitment and cooperation from SKPD leaders in following up on each inspection finding; and the limited quantity and quality of supervision apparatus compared to the number and extent of inspection objects.

To realize clean regional government and good governance, in carrying out its duties and functions the Assistant City Administration Inspectorate at the Special Capital Region Provincial Inspectorate of Jakarta has established a strategic plan (Renstra) which contains the vision, mission, strategy, programs, and activities which are the results integrating all existing resources, to strengthen steps forward in response to the problems and responsibilities faced.

The essence of the LAKIP system for the Assistant City Administration Inspectorate in the Special Capital Region of Jakarta Provincial Inspectorate is the embodiment of the implementation of supervisory management in the area of the Special Capital Region of Jakarta Provincial Inspectorate. Good supervisory management can support the creation of effective supervision if it achieves certain goals and is efficient in realizing the achievement of the vision, mission, and strategic objectives of the Assistant City Administration Inspectorate in the Provincial Inspectorate of the Special Capital Region of Jakarta in particular and the Provincial Government of the Special Capital Region of Jakarta in general.

In the government agency performance accountability system, which is both an accountability instrument and a performance management instrument, strategic planning is the first step in efforts to improve the performance of government agencies. Government strategic planning is an integration of human resource expertise and other resources so that they can respond to the demands of developments in the strategic, national, and global environment and remain within the framework of the National Management System.

In Presidential Instruction Number 7 of 1999 concerning Accountability for the Performance of Government Agencies, it is stated that strategic planning is a process that is oriented toward the results to be achieved over a period of 1 (1) to 5 (five) years from 2008-2012, taking into account potential and opportunities. , and obstacles that exist or may arise. This process

Analysis of the Government's External and Internal Supervision Functions in Efforts to Improve the Performance of Regional Government Administration at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta

produces a strategic plan for a government agency, which at least contains the vision, mission, goals, targets, strategies, policies, and programs as well as measures of success and failure in their implementation.

A strategic plan represents the result of an ongoing, systematic process of making high-stakes decisions about the strategic direction in which the organization wants to go and how to achieve it, by utilizing as much anticipatory knowledge as possible, systematically organizing efforts to implement those decisions and measuring the results through appropriate feedback. organized and systematic too.

Meanwhile, vision is a far-sighted view of where and how government agencies should be taken and work, so that they are consistent and can exist, be anticipatory, innovative, and productive. Concerning this, the Provincial Inspectorate of the Special Capital Region of Jakarta has set its vision as follows: "To become an independent and accountable work partner supported by professional and moral human resources to create a government that is clean and free from Corruption and Corruption."

The vision statement above contains at least several keywords that describe the conditions to be realized in the future, namely:

The Inspectorate as an internal functional supervisory institution should be able to become an independent and accountable work partner for regional work units that are clean and free from KKN.

In carrying out its main duties and supervisory functions, the Inspectorate should be supported by professional and moral human resources, so that it can encourage the realization of regional government administration that is clean and free from Corruption and Corruption. To increase the Inspectorate's role in administering regional government, the quality of human resources should continue to be developed and actively improve supervisory systems and procedures.

In line with the above, it can be said that efforts to improve the performance of regional government administration at the Assistant City Administration Inspectorate can support solving the problems faced by the Provincial Inspectorate for the Special Capital Region of Jakarta, with efforts to improve the performance of good regional government administration the results of employee work in an organization which can achieve the desired goals, then in this case it focuses on two factors which are considered to influence the performance of regional government administration, namely the external supervision function and the internal supervision function. As a dependent variable or variable under study, namely, performance is a record of the results obtained and certain job functions or certain activities at a certain time. While the independent variable, external supervision is the process of monitoring, inspection, and evaluation carried out efficiently by the leadership of the work organization on work resources to find out several deficiencies or weaknesses so that they can be corrected by authorized leaders at a higher level for the sake of achieving previously formulated goals. Meanwhile, internal control is an action or activity process to find out the results of implementation, errors, and failures, to then re-implement these errors, as well as ensure that implementation does not differ from the established plan.

LITERATURE REVIEW

External Supervision

Discussing external supervision as an organic managerial function means trying to find an answer to the statement of why external supervision needs to be implemented. The formulation of managerial functions according to Siagian (2004) is planning, organizing, motivating, supervising, assessing, or evaluating.

Hasibuan, (2004), stated that external supervision is supervision carried out by outside parties. This external supervision can be carried out formally or informally, for example, bookkeeping inspections by accounting firms and assessments carried out by the public.

Based on the formulation of -administrative functions, experts agree that the *controlling function* is one of the most important management functions that must be carried out by a manager to achieve the goals of the organization he leads. A similar opinion was expressed by Yunus (2005), who stated that in contrast to other management functions, the external monitoring function is a leadership task that cannot be fully delegated to other parties, while most other management functions can be assigned or delegated by leaders to their subordinates, however, most of the supervisory function must be held by the leadership and if possible only a small part can be delegated to other parties.

Another supervision of the implementation of state administration so that it remains accountable is supervision by legislative institutions, according to Tjokroamidjojo (2005) states that external supervision by legislative institutions, the political will of the nation is determined by institutions (often together with the government), even though promulgation is carried out by government leaders. So that the basis for policies, plans, and even government programs (also in development efforts are obtained from the mandate of legislative decisions). Apart from that, the legislative institution, in its relationship with the government, also

Analysis of the Government's External and Internal Supervision Functions in Efforts to Improve the Performance of Regional Government Administration at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta

receives external supervision in Indonesia. According to Tjokrowinoto (2000), it is as follows: Since 1998, a reform in the field of external supervision has been carried out again. Administrative reforms in the field of supervision carried out since that year are more like reforms in administrative behavior and administrative culture than structural and procedural reforms. Administrative reform is reflected in the form of improving the quality of supervision which will be achieved through chain upgrading.

Internal Supervision

Internal control is an essential managerial function and responsibility by looking at the internal control process as a whole for effective supervision. Silalahi (2002), states that internal control is the process of monitoring organizational activities to determine whether actual performance is following the standards of expected organizational goals, actual performance is known from efforts to optimize the use of resources and implementation of tasks, while conformity between actual and the expected goals are known by comparing the results achieved with organizational standards, namely whether the input is greater, equal to or smaller than the output. If it turns out that the input is greater than the output or the actual results do not meet organizational standards or goals, corrective action can be taken if necessary.

Usman, (2006), stated that the role of internal supervision is as a watchdog and as an agent of change. As a watchdog means monitoring performance to encourage the achievement of organizational plans and targets, and as a change agent means being able to act as a management consultant, evaluator, or catalyst.

Internal supervision makes an increasingly significant contribution to the implementation of activities that are expected to be carried out in the future, methods, and techniques for inter-control. Meanwhile Hasibuan, (2005), stated that internal supervision is supervision carried out by a superior over his subordinates. The scope of this supervision covers quite broad matters, including the implementation of duties, work procedures, employee discipline, and so on. A supervisory audit is an examination or assessment of problems related to an organization's bookkeeping. So supervision over a special problem, namely regarding the correctness of an organization's bookkeeping.

Internal supervision according to Suprihanto (2001), states that internal supervision is an action or process of activities to find out the results of implementation, errors, and failures, to then re-evaluate these errors, as well as ensure that implementation does not differ from the plan that was determined. needs to be assessed. It cannot be denied that internal control activities are often viewed with suspicion and even rejection by those who are the objects of internal control.

Performance

The concept of performance can be seen from two aspects, namely employee (individual) performance and organizational performance. Employee performance is the result of individual work in an organization. Meanwhile, organizational performance is the totality of work results achieved by an organization. Employee performance and organizational performance are very closely related. Achieving organizational goals cannot be separated from the resources owned by the organization which are driven or run by employees who play an active role as actors in efforts to achieve the organization's goals. Performance accountability is the obligation to provide transparent explanations from individuals, legal entities, or collective leaders regarding success or failure in achieving the organization's goals and mission to parties authorized to receive accountable reporting.

Performance is defined simply as the results that must be achieved. Performance can also be interpreted as the results or what comes out of a job and their contribution to the organization. Performance can also be referred to as work results, work results, work performance, business results, or work achievements. Meanwhile, the perpetrator, who carries out an activity, can be a person or an institution. So we know the term individual performance, namely the work of a person. Team performance is the result of a group of individuals who are members of a work team, manager performance is the result of the manager's work, company performance is the result of the company's work, and so on. So the definition of performance is the results achieved by someone according to certain measures, within a certain period for the work in question. Prawirosentono (2000) said that Performance is the work result that can be achieved by a person or group of people in an organization, by their respective authority and responsibilities, to achieve the goals of the organization concerned legally, without violating the law and following morals and ethics. Widodo, (2006) states that performance is carrying out an activity and perfecting it by one's responsibilities with the results as expected. Furthermore, Sinambela (2006), defines employee performance as ability, discipline, skills, knowledge, and responsibility in doing something with certain skills.

Analysis of the Government's External and Internal Supervision Functions in Efforts to Improve the Performance of Regional Government Administration at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta

RESEARCH METHODS

Research Design

This research uses a survey research method with a quantitative approach, which is correlational in nature, to see how much influence the independent variables have on the dependent variables, namely external and internal monitoring variables on local government performance. The research was conducted on a group of individuals, namely employees at the City Administration Assistant Inspectorate at the Special Capital Region Provincial Inspectorate.

The research was conducted with a group of individuals, these were employees at the City Administration Assistant Inspectorate at the Special Capital Region Provincial Inspectorate. This research method was chosen mainly because of the limited time, costs, and energy that researchers have. With this problem, researchers hope to examine external and internal supervision of local government performance.

Population and Sample

In general, the population is meant as a generalized area consisting of objects/subjects that have certain qualities and characteristics, Sugiyono (2009). The population in this study were employees at the City Administration Assistant Inspectorate at the Provincial Inspectorate for the Special Capital Region, which had a total of 120 employees.

The sampling technique used is Simple Random Sampling, which is said to be simple because the sampling of sample members from the population is carried out randomly without showing the strata that exist in the population. This method is used if members of the population are considered homogeneous because the sample is representative or the sample is taken randomly, Sugiyono (2009), as well as according to Riduwan (2004), in the sampling technique using the formula from Taro Yamane quoted by Rakhmat (2002). Based on this formula, the number of samples (n) in the City Administration Assistant Inspectorate in the Special Capital Region Provincial Inspectorate is 54 people.

Data Processing Techniques

In processing data to provide an explanation or description of the problem being discussed, the data that has been collected from respondents in the form of questionnaire answers will be processed through several stages of data processing, namely: Editing, Scoring, and Data Tabulation

Analysis Method

Sugiyono (2009), testing the validity of data in the United States, often only emphasizes validity and reliability tests. In quantitative analysis, the main criteria for data results are valid, reliable, and objective. Validity is the degree of accuracy between data that occurs on an object and data that can be reported. Thus, valid data is data that does not differ between the data reported by the data and the data that occurs on the object. The data analysis technique used in this research is statistical inference analysis.

RESEARCH RESULTS AND DISCUSSION

1. The Effect of External Monitoring (X 1) on Regional Government Performance (Y)

To test this hypothesis, use *Product Moment analysis*. The *Product Moment* correlation analysis formula is:

$$r_{x_1,y} = \frac{\sum x_1 y}{\sqrt{(\sum x_1^2)(\sum y^2)}}$$

Next, to calculate the value $r_{x_1,y}$, namely between external supervision of local government performance at the Assistant City Administration Inspectorate in the Special Capital Region of Jakarta Provincial Inspectorate, the calculation results are as follows:

$$r_{x_1,y} = \frac{\sum x_1 y}{\sqrt{(\sum x_1^2)(\sum y^2)}}$$

$$r_{x_1,y} = \frac{6,6382}{\sqrt{(8,6930)(8,7234)}}$$

$$r_{x_1,y} = \frac{6,6382}{\sqrt{75,8324}}$$

Analysis of the Government's External and Internal Supervision Functions in Efforts to Improve the Performance of Regional Government Administration at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta

$$r_{x_1y} = \frac{6,6382}{8,7082}$$

$$r_{x_1y} = 0,762$$

Based on the results of these calculations, the correlation coefficient found is $r_{x_1y} = 0.762$. This shows that external supervision has a positive and strong influence on the performance of local government at the Assistant City Administration Inspectorate in the Special Capital Region of Jakarta Provincial Inspectorate. Meanwhile, to determine the contribution of external supervision to local government performance, it can be calculated using the coefficient of determination (r^2) using the following formula:

$$\begin{aligned} Kd &= r^2 \times 100\% \\ &= (0.762)^2 \times 100\% \\ &= 0.581 \times 100\% \\ &= 58.1\% \end{aligned}$$

Based on these calculations, this means that external supervision is 58.1% influencing regional government performance while the remaining 41.9% is influenced by other factors. Apart from external supervision, other factors influence local government performance, such as employee discipline. Furthermore, to find out whether the influence of external supervision on the performance of local government at the Assistant City Administration Inspectorate at the Provincial Inspectorate of the Special Capital Region of Jakarta is significant or not, it is necessary to test its significance using the t formula, which is as follows:

$$\begin{aligned} t &= \frac{r \sqrt{n - 2}}{\sqrt{1 - r^2}} \\ t &= \frac{0,762 \sqrt{54 - 2}}{\sqrt{1 - (0,762)^2}} \\ t &= \frac{5,4970}{0,6472} \\ t &= 8,493 \end{aligned}$$

From the results of the calculations above, a calculated t value of = 8.493 is obtained, then this value is compared with the t table value for an error of 5%, using a two-part test where $dk = nk; 54 - 2 = 52$, and the t table value obtained is = 2,000, so it can be concluded that there is a positive and significant influence between external supervision on the performance of regional government " *acceptable*". So the conclusion is that external monitoring of local government performance of 0.762 is strongly positive and significant, meaning that this coefficient can be applied to the entire population.

2. The Effect of Internal Supervision (X 2) on Regional Government Performance (Y)

To test the hypothesis between internal supervision and regional government performance using *product moment analysis*. The *Product Moment correlation analysis formula* (Sugiyono, 2009) is as follows:

$$r_{x_2y} = \frac{\sum x_2y}{\sqrt{(\sum x_2^2)(\sum y^2)}}$$

To calculate the value r_{x_2y} , namely internal supervision of local government performance at the Assistant City Administration Inspectorate in the Special Capital Region of Jakarta Provincial Inspectorate, the calculation results are as follows:

$$\begin{aligned} r_{x_1y} &= \frac{\sum x_1y}{\sqrt{(\sum x_1^2)(\sum y^2)}} \\ r_{x_1y} &= \frac{6,2964}{\sqrt{(8,3520)(8,7234)}} \end{aligned}$$

Analysis of the Government's External and Internal Supervision Functions in Efforts to Improve the Performance of Regional Government Administration at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta

$$r_{x_1y} = \frac{6,2964}{\sqrt{72,8578}}$$

$$r_{x_1y} = \frac{6,2964}{8,5357}$$

$$r_{x_1y} = 0,738$$

Based on the results of these calculations, the correlation coefficient found is $r_{x_2y} = 0.738$. After this value is consulted with the previous interpretation guideline table, it can be seen that the correlation coefficient is included in the strongly positive category. This shows that internal control has a strong positive influence on local government performance. Meanwhile, to determine the contribution of internal supervision to regional government performance, it can be calculated using the coefficient of determination (r^2) using the following formula:

$$\begin{aligned} Kd &= r^2 \times 100\% \\ &= (0.738)^2 \times 100\% \\ &= 0.544 \times 100\% \\ &= 54.4\% \end{aligned}$$

Based on these calculations, this means that internal supervision is 54.4% influencing regional government performance while the remaining 45.6% is influenced by other factors. Apart from internal supervision, other factors influence local government performance, such as employee work ethic. Furthermore, to find out whether the influence of internal supervision on regional government performance at the Assistant City Administration Inspectorate at the Special Capital Region of Jakarta Provincial Inspectorate is significant or not, it is necessary to test its significance using the t formula, which is as follows:

$$t = \frac{r \sqrt{n - 2}}{\sqrt{1 - r^2}}$$

$$t = \frac{0,738 \sqrt{54 - 2}}{\sqrt{1 - (0,738)^2}}$$

$$t = \frac{5,3193}{0,6752}$$

$$t = 7,878$$

Calculated t value = 7.878 is obtained, then compared with the t table value for the 5% error of the two-party test and $dk = nk; 54 - 2 = 52$, and obtained t table = 2,000, there is a positive and significant influence between internal control on local government performance. So the conclusion is that internal monitoring of local government performance of 0.738 is strongly positive and significant, meaning that this coefficient can be applied to the entire population.

3. The Influence of External Supervision (X1) and Internal Supervision (X2) together on Regional Government Performance (Y)

Meanwhile, before conducting a double correlation hypothesis test between external supervision (X1) and internal supervision (X2) together on regional government performance (Y), first, calculate the correlation between external supervision (X1) and internal supervision (X2) with the following formula:

$$\begin{aligned} r_{x_1 \times 2} &= \frac{\sum x_1 x_2}{\sqrt{(\sum x_1^2)(\sum x_2^2)}} \\ &= \frac{6,3416}{\sqrt{(8,6930)(8,3520)}} \\ &= \frac{6,3416}{\sqrt{72,6041}} \end{aligned}$$

Analysis of the Government's External and Internal Supervision Functions in Efforts to Improve the Performance of Regional Government Administration at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta

$$= \frac{6,3416}{8,5208}$$

$$= 0,744$$

Furthermore, to test the double correlation between external supervision (X1) and internal supervision (X2) together on the performance of regional government (Y) at the Assistant City Administration Inspectorate in the Provincial Inspectorate of the Special Capital Region of Jakarta, it can be calculated using the following formula (Sugiyono, 2009):

$$R_{x_1x_2y} = \sqrt{\frac{r_{x_1y}^2 + r_{x_2y}^2 - 2r_{x_1y} \cdot r_{x_2y} \cdot r_{x_1x_2}}{1 - r_{x_1x_2}^2}}$$

$$R_{X_1X_2Y} = \sqrt{\frac{(0,762)^2 + (0,738)^2 - 2 \cdot (0,762) \cdot (0,738) \cdot (0,744)}{1 - (0,744)^2}}$$

$$R_{X_1X_2Y} = \sqrt{\frac{(0,581) + (0,544) - 0,8370}{1 - 0,554}}$$

$$R_{X_1X_2Y} = \sqrt{\frac{1,1252 - 0,8370}{0,4461}}$$

$$R_{X_1X_2Y} = \sqrt{\frac{0,2882}{0,4461}}$$

$$R_{X_1X_2Y} = \sqrt{0,646}$$

$$R_{X_1X_2Y} = 0,804$$

Based on the results of these calculations, the multiple correlation coefficient found is $R_{x_1x_2y} = 0.804$. This shows that external supervision and internal supervision together have a very strong positive influence on the performance of local government at the Assistant City Administration Inspectorate in the Special Capital Region of Jakarta Provincial Inspectorate. This influence applies to the entire population. To predict the magnitude of the influence between external supervision and internal supervision together on the performance of local government at the Assistant City Administration Inspectorate in the Special Capital Region of Jakarta Provincial Inspectorate, this is done by calculating the coefficient of determination, namely using the formula for squaring the correlation coefficient value (R^2) as follows :

$$Kd = R^2 \times 100 \%$$

$$= (0.804)^2 \times 100\%$$

$$= 0.646 \times 100\%$$

$$= 64.6\%$$

This means that 64.6% of external supervision and internal supervision together influence regional government performance, then the remaining 35.4% is influenced by other factors. Apart from external supervision and internal supervision, other factors influence local government performance, such as employee work effectiveness.

Next, to test the significance of the double correlation between external supervision and internal supervision together on local government performance in terms of its possibility of being implemented in the entire population, by determining the calculated F value which is consulted with the F table value using the formula (Sugiyono, 2009) as follows:

$$F_{hit} = \frac{R^2/k}{(1 - R^2)/(n - k - 1)}$$

$$F = \frac{(0,804)^2 / 2}{(1 - 0,804^2) / (54 - 2 - 1)}$$

$$F = \frac{0,3231}{(0,354) / 51}$$

Analysis of the Government's External and Internal Supervision Functions in Efforts to Improve the Performance of Regional Government Administration at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta

$$F = \frac{0,3231}{0,0069}$$

$$F = 46,558$$

So the calculated F value is 46.558. This value is then consulted with the F table, for dk numerator = 2 and dk denominator = (54-2-1) = 51, the F table value obtained at the specified error level is 5% = 3.18. In this case, the provisions apply if the calculated F is greater than the F table, then the multiple correlation coefficient tested is significant, that is, it can apply to the entire population. From the calculation above, it turns out that F count > F table (46.558 > 3.18), so it can be stated that the multiple correlation is strong, positive, and significant and can be applied wherever the sample is taken. The hypothesis reads: There is a strong and significant positive influence between external supervision and internal supervision on the performance of local government at the Assistant City Administration Inspectorate in the Special Capital Region of Jakarta Provincial Inspectorate. Jakarta is accepted or proven, meaning that if external supervision is good and supervision internal levels are high, local government performance will also be maximum.

MULTIPLE REGRESSION ANALYSIS

Multiple regression analysis is used to predict how much change the independent variables (external supervision and internal supervision) will have on the dependent variable (local government performance) in the Assistant City Administration Inspectorate at the Provincial Inspectorate of the Special Capital Region of Jakarta. This multiple regression analysis states the equation:

$$Y = a + b_1 X_1 + b_2 X_2$$

$$b_1 = \frac{(\sum x_1 y)(\sum x_2^2) - (\sum x_1 x_2)(\sum x_2 y)}{(\sum x_1^2)(\sum x_2^2) - (\sum x_1 x_2)^2}$$

$$b_2 = \frac{(\sum x_2 y)(\sum x_1^2) - (\sum x_1 x_2)(\sum x_1 y)}{(\sum x_1^2)(\sum x_2^2) - (\sum x_1 x_2)^2}$$

$$a = \frac{\sum Y - b_1(\sum X_1) - b_2(\sum X_2)}{n}$$

$\sum X_1$	= 219,467	$\sum X_{12}$	= 900,649	$\sum X_1.Y$	= 896,156
$\sum X_2$	= 221,133	$\sum X_{22}$	= 913,907	$\sum X_2.Y$	= 902,569
$\sum Y$	= 218,867	$\sum Y^2$	= 895,809		

$$\sum X_1.X_2 = 905,071$$

$$\begin{aligned} \sum x_{12} &= \sum X_{12} - (\sum X_1)^2/n \\ &= 900,649 - \frac{(219,467)^2}{54} \\ &= 900,649 - \frac{48165,618}{54} \\ &= 900,649 - 891,955 \\ &= 8,69 \end{aligned}$$

$$\begin{aligned} \sum x_{22} &= \sum X_{22} - (\sum X_2)^2/n \\ &= 913,907 - \frac{(221,133)^2}{54} \end{aligned}$$

Analysis of the Government's External and Internal Supervision Functions in Efforts to Improve the Performance of Regional Government Administration at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta

$$= 913,907 - \frac{48899,951}{54}$$

$$= 913,907 - 982,531$$

$$= 8,35$$

$$\Sigma y^2 = \Sigma Y^2 - (\Sigma Y)^2/n$$

$$= 895,809 - \frac{(218,867)^2}{54}$$

$$= 895,809 - \frac{47902,618}{54}$$

$$= 895,809 - 887,085$$

$$= 8,72$$

$$\Sigma x_1.x_2 = \Sigma X_1.X_2 - (\Sigma X_1) (.X_2)/n$$

$$= 905,071 - \frac{(219,467)(221,133)}{54}$$

$$= 905,071 - \frac{48531,396}{54}$$

$$= 905,071 - 898,729$$

$$= 6,34$$

$$\Sigma x_{1,y} = \Sigma X_1.Y - \frac{(\Sigma X_1) . (\Sigma Y)}{n}$$

$$= 896,156 - \frac{(219,467)(218,867)}{54}$$

$$= 896,156 - \frac{48033,938}{54}$$

$$= 896,156 - 889,517$$

$$= 6,63$$

$$\Sigma x_{2,y} = \Sigma X_2.Y - \frac{(\Sigma X_2) . (\Sigma Y)}{n}$$

$$= 902,569 - \frac{(221,133)(218,867)}{54}$$

$$= 902,569 - \frac{48398,716}{54}$$

$$= 902,569 - 896,272$$

$$= 6,29$$

Analysis of the Government's External and Internal Supervision Functions in Efforts to Improve the Performance of Regional Government Administration at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta

$$\begin{aligned} \Sigma x_1 . y &= \Sigma X_1 . Y - \frac{(\Sigma X_1) . (\Sigma Y)}{n} \\ &= 896,156 - \frac{(219,467)(218,867)}{54} \\ &= 896,156 - \frac{48033,938}{54} \\ &= 896,156 - 889,517 \\ &= 6.63 \end{aligned}$$

$$\begin{aligned} \Sigma x_2 . y &= \Sigma X_2 . Y - \frac{(\Sigma X_2) . (\Sigma Y)}{n} \\ &= 902,569 - \frac{(221,133)(218,867)}{54} \\ &= 902,569 - \frac{48398,716}{54} \\ &= 902,569 - 896,272 \\ &= 6.29 \end{aligned}$$

Next, to calculate the constants (a), b1, and b2, the calculations are done using the following formula:

$$\begin{aligned} b_1 &= \frac{(\Sigma x_1 y)(\Sigma x_2^2) - (\Sigma x_1 x_2)(\Sigma x_2 y)}{(\Sigma x_1^2)(\Sigma x_2^2) - (\Sigma x_1 x_2)^2} \\ &= \frac{(6,63) . (8,35) - (6,34) . (6,29)}{(8,69) . (8,35) - (6,34)^2} \\ &= \frac{55,4422 - 39,9288}{72,6041 - 40,2154} \\ &= \frac{15,5133}{32,3886} \\ &= 0.479 \end{aligned}$$

$$\begin{aligned} b_2 &= \frac{(\Sigma x_2 y)(\Sigma x_1^2) - (\Sigma x_1 x_2)(\Sigma x_1 y)}{(\Sigma x_1^2)(\Sigma x_2^2) - (\Sigma x_1 x_2)^2} \\ &= \frac{(6,29) . (8,69) - (6,34) . (6,63)}{(8,69) . (8,35) - (6,34)^2} \\ &= \frac{54,7344 - 42,0965}{72,6041 - 40,2154} \\ &= \frac{12,6379}{32,3886} \end{aligned}$$

Analysis of the Government's External and Internal Supervision Functions in Efforts to Improve the Performance of Regional Government Administration at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta

$$= 0.390$$

$$\begin{aligned}
 a &= \frac{\sum Y - b_1(\sum X_1) - b_2(\sum X_2)}{n} \\
 &= \frac{218,867 - 0,479 (219,467) - 0,390 (221,133)}{54} \\
 &= \frac{218,867 - 105,119 - 86,285}{54} \\
 &= \frac{27,462}{54} \\
 &= 0.509
 \end{aligned}$$

Based on the results of these calculations, it is obtained:

$$\begin{aligned}
 a &= 0.509 \\
 b_1 &= 0.479 \\
 b_2 &= 0.390
 \end{aligned}$$

From the constant values a and regression coefficients b 1 and b 2 above, a regression equation can then be created, namely:

$$\begin{aligned}
 Y &= a + b_1 X_1 + b_2 X_2 \\
 \hat{Y} &= 0.509 + 0.479 X_1 + 0.390 X_2
 \end{aligned}$$

The regression equation for external supervision and internal supervision together on local government performance is $\hat{Y} = 0.509 + 0.479 X_1 + 0.390 X_2$. This means that the ups and downs in regional government performance due to external supervision and internal supervision can be predicted through the regression equation. Based on the data, the highest external supervision and internal supervision score is 75 (5 x 15). 5 is the highest score for each answer, and 15 is the number of question items. Therefore, employee performance is:

$$\begin{aligned}
 \hat{Y} &= 0.509 + 0.479 + 0.390 \cdot 75 \\
 &= 0.509 + 65.118 \\
 &= 65,696
 \end{aligned}$$

It turns out that if external supervision and internal supervision are increased to (75), then regional government performance increases from 0.509 to 65.696. This means that the better the external supervision and the higher the level of internal supervision, the greater the performance of local government at the Assistant City Administration Inspectorate in the Special Capital Region of Jakarta Provincial Inspectorate.

DISCUSSION

Based on the proposed hypothesis of the influence of external supervision and internal supervision on local government performance at the Assistant City Administration Inspectorate in the Special Capital Region of Jakarta Provincial Inspectorate, it is necessary to discuss the existence of each variable.

Based on the research results, the external monitoring variable has a positive and significant influence with a correlation coefficient value of 0.762, while the coefficient of determination (r^2) is 0.581, meaning that the external monitoring variable contributes 58.1% in explaining regional government performance variables.

Meanwhile, the internal control variable (X_2) has a positive and significant influence on local government performance, namely with a correlation coefficient value of 0.738. while the coefficient of determination (r^2) is 0.544, meaning that the internal control variable contributes 54.4% in explaining regional government performance.

Analysis of the Government's External and Internal Supervision Functions in Efforts to Improve the Performance of Regional Government Administration at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta

The results of the simultaneous analysis, show that external supervision and internal supervision have a positive and significant effect on local government performance. This level of external supervision directly influences the performance of local government, it has been proven significantly from partial and simultaneous research results, it is known that the performance of local government at the Assistant City Administration Inspectorate in the Special Capital Region of Jakarta Provincial Inspectorate can be determined by external supervision factors and internal supervision. namely, it can be seen that the resulting influence contribution (R^2) is 64.6%, and the remaining 35.4% is determined by other factors outside this research model.

Based on the above, namely the variables of external supervision and internal supervision of regional government performance, it shows that the magnitude of the influence of these variables quantitatively can be explained as follows:

- a. The influence of variable goal setting, monitoring/inspection, evaluation, and follow-up actions that are adjusted to activity plans and -applicable laws and regulations to support the smooth and accurate implementation of government and development activities.
- b. The influence of variable 2 (internal supervision) on Y (local government performance) needs to be analyzed because internal supervision is an objective and systematic assessment by internal supervisors of organizational implementation and control. Internal supervision emphasizes assisting with management in identifying and recommending in-efficiency problems and potential system and program failures.
- c. The influence of variable 1 (external supervision) and the responsibilities given to him indicate ability, discipline, skills, knowledge, and responsibility.

Identifying external supervision and internal supervision will have an impact on local government performance. Based on the thinking above, the hypothesis states that external supervision and internal supervision have a strong influence on the performance of local government at the Assistant City Administration Inspectorate in the Provincial Inspectorate of the Special Capital Region of Jakarta.

The large influence of the two independent variables on the dependent variable also shows the reality of how to implement and improve optimal regional government performance. This reality has been answered by the existence of good external supervision and the low level of internal supervision.

In practical terms, the two variables work together, meaning that in the process external supervision and internal supervision can be variables or factors that determine whether local government performance is high or low. If external supervision is good and internal supervision is high, then regional government performance will automatically increase.

In this discussion it is concluded that the two independent variables above show a very significant influence, meaning that without good external supervision and high internal supervision, the performance of local government at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta cannot be improved or implemented optimally.

INTERPRETATION

This research has succeeded in testing the analyzed hypothesis while analyzing and interpreting the influence of external supervision and internal supervision on local government performance at the Assistant City Administration Inspectorate in the Special Capital Region of Jakarta Provincial Inspectorate using simple correlation coefficients and multiple correlation coefficients as well as by using regression equations. multiple linear.

However, it is realized that this research is limited to two independent variables, namely the external supervision variable and internal supervision of the dependent variable, namely the performance of local government at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta. So it does not rule out the possibility of conducting further research. This is because there are still many limitations in this research activity, such as limited time and energy in conducting research.

CONCLUSION

Based on the results of the research, which was carried out to test the hypothesis and answers to the proposed problem formulation, the conclusions are as follows:

1. Based on the results of the hypothesis test of the external monitoring variable on the performance of local government at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta, it turns out that it has a strong and significant positive influence, this is shown by the correlation coefficient value of 0.762.

Analysis of the Government's External and Internal Supervision Functions in Efforts to Improve the Performance of Regional Government Administration at the Assistant City Administration Inspectorate at the Provincial Inspectorate for the Special Capital Region of Jakarta

Meanwhile, the coefficient of determination is $r^2 = 0.581$, meaning that 58.1% of local government performance is determined by external supervision, and the remaining 41.9% is determined by other factors, this means that the H_a hypothesis is accepted, namely that there is a strong and significant positive influence between external supervision and local government performance.

2. Based on the results of the hypothesis test, the internal control variable on regional government performance at the Assistant City Administration Inspectorate at the Special Capital Region Provincial Inspectorate of Jakarta turns out to have a strong and significant positive influence. This is indicated by the correlation coefficient value of 0.738. Meanwhile, the coefficient of determination is $r^2 = 0.544$, meaning that 54.4% of local government performance is determined by internal supervision, and the remaining 45.6% is determined by other factors, this means that the H_a hypothesis is accepted, namely that there is a strong and significant positive influence between internal supervision and performance. local government.
3. To test the hypothesis of a double correlation of external and internal monitoring variables together on local government performance at the Assistant City Administration Inspectorate in the Special Capital Region of Jakarta Provincial Inspectorate, it turns out that they have a very strong and significant positive influence with a correlation coefficient value of 0.804. Meanwhile, the coefficient of determination is $R^2 = 0.646$, meaning that together, 64.6% of local government performance is determined by external and internal supervision, and the remaining 35.4% is determined by other factors, this means that the H_a hypothesis is accepted, namely that there is a positive influence very strong and significant joint external and internal supervision of regional government performance.

SUGGESTION

Based on the research results and discussion in the conclusion above, suggestions that can be followed up are as follows:

1. It is recommended that external supervision be increased by carrying out close monitoring of employees outside the work environment to prevent the practice of bribery or other irregularities that could be detrimental to the organization.
2. It is recommended that internal supervision be improved by carrying out close supervision of employees in the work environment so as not to create opportunities for employees to abuse their authority and thus carry out corrupt practices that can be detrimental to the organization.
3. It is recommended that regional government performance be further improved by increasing the ability of regional government employees to carry out work activities through education and training as well as training courses related to each employee's abilities.

REFERENCES

- 1) Hasibuan, Malayu S.P (2004), *Manajemen Dasar, Pengertian dan Masalah*, Jakarta : Bumi Aksara.
- 2) Prawirosentono, Suyadi (2000), *Kebijakan Kinerja Karyawan*, Yogyakarta : BPFE.
- 3) Rakhmat, Jalaludin (2002), *Metode Penelitian Komunikasi*, Bandung: Rosda Karya.
- 4) Riduwan (2007), *Skala Pengukuran Variabel–variabel Penelitian*, Cetakan Ke-3, Bandung : Alfabeta.
- 5) Siagian, Sondang P, (2000), *Manajemen Sumber Daya Manusia*, Cetakan Keenam, Jakarta, Asumsi Aksara.
- 6) Siagian, Sondang P, (2005), *Fungsi-Fungsi Manajerial*, Jakarta : Bumi Aksara.
- 7) Silalahi, Ulber (2002), *Pemahaman Praktis Asas-asas Manajemen*, Bandung : Mandar Maju.
- 8) Sinambela, Lijan Poltak dkk, (2006), *Reformasi Pelayanan Publik : Teori, Kebijakan, dan Implementasi*, Jakarta : Bumi Aksara.
- 9) Sugiyono (2009), *Metode Penelitian Bisnis*, Bandung : Alfabeta.
- 10) Suprihanto, (2001), *Penilaian Pelaksanaan dan Pengembangan Karyawan*, Yogyakarta, BPFE.
- 11) Tjokroamidjojo, Bintoro (2005), *Pengantar Administrasi Pembangunan*, Jakarta, LP3ES.
- 12) Widodo, Joko (2006), *Membangun Birokrasi Berbasis Kinerja*, Jakarta : Bayu Media Publishing.
- 13) Yunus, Hadori (2005), *Sistem Akuntansi dan Pengawasan*, Jakarta Ghalia Indonesia.



There is an Open Access article, distributed under the term of the Creative Commons Attribution – Non Commercial 4.0 International (CC BY-NC 4.0) (<https://creativecommons.org/licenses/by-nc/4.0/>), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.