

Preventing Local Government Fraud Through Supervision of Local Development Planning (Case Study on Supervision by X Province to Y Regency)

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ABSTRACT

Supervision from the Governor as the representative of the central government to the Regencies or cities below, becomes one of the factors in the consistency of development planning and budgeting, Sugiarto (2015). As a Regency with the highest growth rate in X Province, X Provinceshould pay attention to supervise local development planning in Y Regency to prevent Fraud. In fact, the role of the governor to supervise Y Regency still meet some obstacles. The analysis in this research is using the policy implementation model of Meter and Horn (1975), the supervision process by Griffin (2004) and the factors that influence the supervision of Tugiman (1996). Through a descriptive qualitative research approach, research analyses the implementation and the influencing factors of the implementation of the local development planning supervision policy of Y Regency by X Province. The results of the research show that policy implementation is not optimal and can be the starting point of fraud and corruption in local government. Some of the conditions that are not yet optimal in supervision include, dilemma in policy implementation, inaccurate determination of supervisory indicators, limitations in organizational structure, inappropriate monitoring budgeting mechanisms, and political bias between levels of government. Recommendations from this study include, government should to revise several regulations related to the role of the governor as the representative of the central government, revise indicators that related to local development planning supervision, work patterns that are not tied to organizational structures, preparation of SOPs and information systems that are used as tools for implementing supervision.

Keyword: Public Policy, Policy Implementation, Supervision, Fraud, Corruption, Local Development Planning, Local Government.

1. INTRODUCTION

Local autonomy gives great authority to local governments to organize government affairs under their authority. This indicates that there is a transition or transfer of authority from the central government to the local government. The delegation of authority is contained in Law Number 23 of 2014 concerning Local Government. In line with this, with the enactment of Local

autonomy in Indonesia, this is directed to accelerate the realization of community welfare through improving public services, community empowerment, participation or community participation, and local competitiveness. Therefore, to realize the objectives of local autonomy both in constitution and conception, the instruments used are local development.

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Development in a narrow sense can be said to be a change in a condition from a previous condition to a better condition. Before the implementation of development, Nitisastro (2010: 10) suggested that:

"Before local development, there is a need for a development plan that ranges between 2 (two) things, first, conscious choice determination regarding concrete goals to be achieved within a certain period of time and second, choices among efficient alternative ways, and rational to achieve these goals."

The urgency of local development planning is also expressed by Preston on (Subandi, 2014) that there are three main pillars behind the emergence of development, namely economic growth, foreign aid, and planning. Regulations relating to the national development planning system in Indonesia have been regulated in Law Number 25 of 2004 concerning the National Development Planning System. In the Law referred to above, there are 3 (three) levels of planning in Indonesia, namely development planning at the national level, development planning for the provincial level, and development planning for the Regency/city level.

In Law Number 23 of 2014 concerning Local Government, it has been mandated that local development planning is an integral part of national development in order to achieve national targets. Therefore, to realize this, it is necessary to synchronize and harmonize development planning at the central and local levels to achieve national goals.

To realize the synchronization and harmonization of central and local development planning, coaching and supervision from the central government to local governments is an important matter. Coaching and supervising the implementation of local government specifically related to local development planning has been regulated in Law Number 23 Year 2014 concerning Local Government. The Minister/Head of

the non-Ministry Institution conducts coaching and supervision of the province, while the governor as the representative of the central government conducts coaching and supervision of the Regency/city. The entire coaching and supervision implementation are coordinated by the Minister of Home Affairs.

In the implementation of coaching and supervision in Indonesia, the mechanism is regulated in the Government Regulation Number 12 of 2017 concerning the Coaching and Supervision of the Implementation of Local Government. As for the Ministerial Regulation level, it is regulated in the Minister of Internal Affairs Regulation Number 86 of 2017 concerning Procedures for Planning, Supervision and Evaluation of Local Development, Procedures for Evaluating the Draft Local Regulations concerning Local Long-Term Development Plans and Local Medium-Term Development Plans, as well as Procedures Amendment to Local Long-Term Development Plans, Local Medium-Term Development Plans, and Local Government Work Plans.

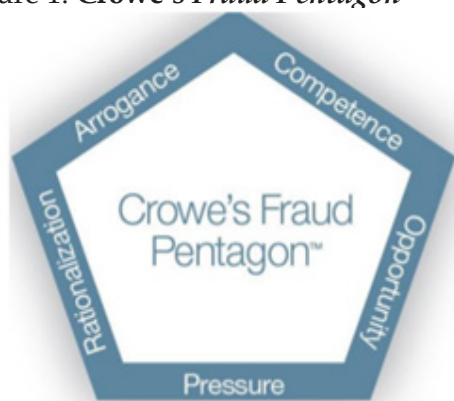
Based on some of the above arrangements, it can be concluded that the coaching and supervision of local development planning is carried out in stages, the central government conducts coaching and supervision of the province while the governor as the representative of the central government conducts coaching and supervision of the Regencies/cities below. The forms of coaching and supervision of the local development planning in question include the provision of coaching, guidance, supervision, facilitation, consultation and evaluation.

In its implementation at the central level related to coaching and supervising local development planning, one of the indicators used to assess performance is consistency between the Provincial LMTDP document and the Provincial LGWP. From that consistency, it becomes one of the indicators to minimize fraud in development planning. In line with

this, based on data obtained from the Performance Report of the Directorate General of Local Development in 2017, X Province only has 46% of programs that are consistent between LGWP and LMTDP.

Paying attention to some of the arrangements mentioned earlier that the coaching and supervision of Regency/city local development planning is delegated to the governor as a representative of the central government, this can also be referred to as a dual function as a field administration and as a general government (self-government) tool stated by Hoessein (2003) in Maksum (2016). The complexity of the administration of provincial government by the governor as the head of the region already becomes a quite difficult to do. On the other hand, the role of the governor as the representative of the central government in implementing guidance coaching supervision of local development planning to Regencies/cities through the provincial LDPA also becomes a challenge and can even become a separate obstacle.

Figure 1. **Crowe's Fraud Pentagon**



Source: Horwarth (2010)

Regency Y, in 2016-2017 which is one of the regencies/cities with the highest population growth rate in X Province with a value of 3.81%. According to that condition, Supervision by X Province to Y Regency must be completely optimal to prevent Frauds and gaps in corruption. It is because, local development planning is a main guideline in development planning

and become the budget expenditure basis. As the result, if the supervision is not optimal, that means there will be an opportunity to abuse of the budget and fraud. It is inline with the pentagonal fraud model by Horwarth (2010), as follows (Figure 1).

In fact, goals that's want to make supervision completely optimal still have many obstacles. Based on the results of interviews with one of the analyst planners in LDPA X Province, there are the obstacles of supervision among others:

First, limited resources from the perspective of organizational structure and apparatus resulting from the implementation of local equipment arrangement policies as stipulated in Government Regulation Number 18 of 2016 concerning LocalDepartment. So, after the implementation of the regulation, LDPA X Province only has 4 echelon III units.

Secondly, there has been no attempt for a more serious action on the Regency/city whose documents still have some discrepancies, one of which is still found data problems used to prepare local development plan documents in the evaluation of the Draft Local Law on Regency/city LMTDP.

Third, the form of supervision from the LDPA X Province tends to be conventional in that the activities carried out include, Coordination Meetings and face-to-face consultations.

Looking at the problems above, the author is interested in examining how the LDPA X Province together with the Provincial Inspectorate X as LocalDepartment under the governor implementing the task of supervising local development planning to the Regencies/cities in X Province. The research is intended to explain how the process describes implementation and analysing any factors that influence the implementation of the Y Regency local development planning supervision policy by X Province.

2. METHODS

This study uses the post positivism paradigm. In his book, (Guba & Lincoln, 1994) that, the post-positivist paradigm is a stream that wants to correct positivism weaknesses that only rely on the ability of direct observation of the object under study. The research method uses a qualitative research method. The informants in this study consisted of 3 levels of government, namely, the central, provincial and district governments. The officials interviewed included the following institutions, the Ministry of Home Affairs, the Regional Secretariat of Province X and District Y, Regional Inspectorates of Province X and Province Y, and LDPA of Province X and District Y.

The object of this research is all the activities of the implementation of the Y Regency local development planning supervision policy by X Province. In this study qualitative data collection techniques will be used with semi-structured interviews (in depth interview) as the primary data collection technique. The process of data analysis in this study begins with the collection and review of data obtained from interviews, observation and documentation. The qualitative data analysis is then carried out interactively and continues until it gets the results of the problem points. Through this method, the data generated is of saturated data (Miles & Huberman, 1994). Through this limited research, the principle is that researchers try to look at the picture in depth with a not too broad scope related to the implementation of the Y Regency local development planning supervision policy by X Province to the Regency/city. Related to the limited availability of data by the actors, the time span studied in this study is from 2016 to 2018.

3. RESULT AND DISCUSSION

In a previous study Azis (2012), concluded that, there were still complex problems or complexity in the preparation of the LGWP in this case in Malang City. On the other hand Fikri et al. (2015), concluded that, to

realize careful planning, the involvement of all stakeholders was needed. In connection with the importance of supervision, in the study of Sugiarto (2015), stated that, "Factors that influence consistency are Understanding between LD; the existence of central policy; the evaluation of the Local Annual Budget Planning by the Governor; and contained the main thoughts of the Local Representatives into the LD activities program."

According to Merilee S. Grindle (1980), in Wibawa et al. (1994), the success of policy implementation can be seen from two things, namely:

- a. Viewed from the process, by looking at the process of implementing policies that refer to the policy plan.
- b. Are policy objectives achieved. This dimension is measured by measuring two factors, namely:
 - The effect on the community individually and in groups.
 - The level of change that occurs as well as acceptance of the target group and changes that occur.

Apart from the policy implementation model theory referred to above, Meter and Horn (1975) in Indiahono (2009) have determined several variables that are believed to influence policy implementation and performance. The several variables referred to are as follows:

- a. Standards and policy targets, standards and policy objectives are basically what the program or policy wants to achieve, whether tangible or not, short, medium, or long term. Clarity and policy objectives must be seen specifically so that at the end of the program it can be seen the success or failure of the policy or program being implemented.
- b. Performance of the policy is an assessment of the achievement of standards and policy targets that have been set at the beginning.
- c. Resources refer to how much financial and human resources support to implement a program or policy.

- d. Communication between implementing agencies, pointing to the mechanism of the procedure proclaimed to achieve the program goals and objectives.
- e. Characteristics of the implementing agency, pointing out how much carrying capacity of the organizational structure, values that develop, relationships and communication that occur within the internal bureaucracy.
- f. The social, economic and political environment, pointing out that the environment in the realm of implementation can influence the success of the implementation of the policy itself.
- g. The attitude of the implementer, pointing out that the attitude of the implementer becomes an important variable in the implementation of the policy. How democratic, enthusiastic and responsive to the target group and the environment are some who can be appointed as part of this attitude.

Based on the description above, for the process according to (Griffin, 2004), there are 4 (four) fundamental steps in the supervision process. These steps are illustrated in Figure 2.

The explanation of each step is referred to as follows:

a. Setting Standards

Standard Supervision is a target that is a comparative reference for future performance. Standards set for the purpose of supervision must be expressed in measurable references. In determining standards, identification

of performance indicators is needed. Performance indicators are measures of performance that provide information that is directly related to the object being watched.

b. Measuring Performance

Performance measurement is a constant and continuous activity for most organizations. In order for supervision to be effective, performance measures must be valid. Employee performance is usually measured on the basis of quantity and quality of output, but for many jobs, performance measurement must be more detailed.

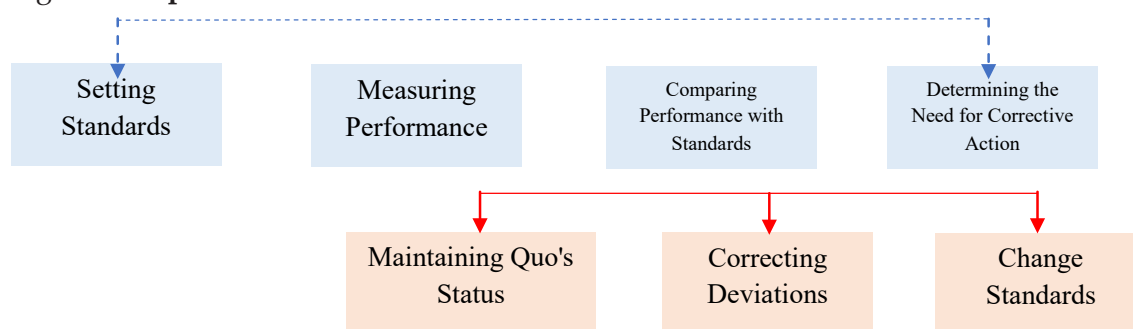
c. Comparing Performance with Standards

This stage is intended by comparing the results of the work of employees (actual result) with a predetermined standard. The work results of employees can be known through written reports prepared by employees, both routine reports and special reports. In addition, employers can also directly visit employees to ask directly the results of work or employees are called to submit their reports orally. Performance can be in a position higher than, lower than, or equal to the standard.

d. Determining Corrective Action Needs

Various decisions regarding corrective action depend heavily on the analytical and diagnostic skills of the manager. After comparing performance with standards, managers can choose one action: maintain the status quo (do nothing), correct deviations, or change standards.

Figure 2. Supervision Process



Source: Griffin (2004)

In its implementation, supervision is determined by several factors that influence the successful implementation of supervision. The importance of looking at the factors that influence supervision is in order to deepen the aspects that will be investigated related to the implementation of local development planning supervision policies. The influencing factors referred to have been stated by Tugiman (1996) in an outline divided into 2 (two), namely internal factors and external factors. For internal factors of the implementation of the supervision in question, namely, the quality of the supervisor, the behaviour of the supervisor, and the results of the supervision. The further explanation related to the internal factors referred to is as follows:

a. Quality Supervisor

The quality aspect of supervision is one aspect that influences supervision, the principle of which is related to human resources/implementing apparatus of the supervisory function itself.

b. Supervisory Behavior

All supervisory officers in principle must act with integrity and always maintain objectivity. Integrity is defined as a personality that is based on honest, wise and responsible elements, and can hold secrets of position, so as to be able to get conclusions, objective opinions.

c. Monitoring Results

Monitoring reports must be able to present conclusions and provide constructive recommendations to management. If the weight and benefits of the optimal report and internal supervisors can help and as partners solve the problem, then the management will naturally and in need of an internal mission and function of supervision.

Apart from the internal factors referred to above, the implementation of supervision is also influenced by external factors including, support from top management (leadership), support of the

organizational structure of supervision, and the independence of the supervisory organization. The explanation of each of these external factors is as follows:

a. Top Management Support (Leadership)

The support aspect of top management (leadership) in this case affects the implementation of supervision because of course the big/small support from the leadership towards the implementation of supervision will result in various elements in it. The elements referred to include, the budget provided, facilities and infrastructure, and human resources.

b. Supervision Organizational Structure

To produce quality supervision, the organizational structure is a factor that can determine the success or failure of supervision. The actual supervision must have a clear organizational structure and can be seen through the focus or not the tasks and functions of the organization in conducting supervision to create a better supervisory role.

c. Independence of Oversight Organizations

Non-independent oversight organizations tend to have bias from the organization itself in conducting oversight. Therefore, the independence of the supervisory organization should be an important factor in implementing supervision. The independence of the oversight organization itself can be seen that the extent of the relationship between the executor of supervision and the object of supervision itself.

Based on the model above, it can be explained that the research analysis model is based on 2 (two) major concepts, namely, (1) the factors that influence the implementation of local development planning supervision policies and (2) the implementation of the Y Regency local development supervision policy by X Province. In analysing the implementation of the policy in question, this study uses a combination of 3 (three) theories,

namely, the theory of factors that influence policy implementation (Meter and Horn, 1975), factors that influence supervision by Tugiman (1996), and the process supervision by Griffin (2004).

Through the Meter and Horn model (1975), researchers want to see a model of policy implementation from aspects of standards and objectives, resources, communication between implementing agencies, characteristics of implementing agencies, implementing attitudes, social, economic and political environment and policy performance. To be more comprehensive in defining standards and policy performance, Griffin's theory (2004) is considered appropriate in analysing this matter. The 4 supervisory processes in question are, standard setting, performance measurement, performance comparison with standards and determination of follow-up needs.

In order to classify the Meter and Horn (1975) policy implementation model into external and internal factors, the researchers also used a model of factors that influenced the supervision of Tugiman (2006) which suggested that internal factors affecting the monitoring of indicators consisted of supervisory quality, supervisory behaviour and supervision results. For external factors, including the following indicators, support of top management (leadership), support of the organizational structure of supervision, independence of supervisory organizations in this case related to the socio-economic and political environment.

The implementation of local development planning supervision policies in the perspective of normalizing the provisions of legislation in X Province, already has clear regulatory basics. In this case, there are 3 (three) agencies that have a role to conduct

direct supervision of local development planning in Regency Y, namely, LDPA X Province conducts supervision in the perspective of planning substance, Local Inspectorates conducts supervision in the perspective of supervision of local government administration and the Legal Bureau has a coordination function in terms of the formulation of Governor Decrees related to the results of evaluation of Draft Local Regulations and Draft Local Head Regulations. The overall arrangement is governed by Law Number 23 Year 2014 concerning Local Government, Government Regulation Number 12 of 2017 concerning the Development and Supervision of the Implementation of Local Government and Minister of Home Affairs Regulation Number 86 of 2017.

However, related to standard setting indicators, indicators regarding supervision regulated in Minister of Internal Affairs Regulation 86 of 2017 have not been clearly described in the LDPA Strategic Plan X Province 2013-2018. Therefore, the implementation of performance measurement, comparison between performance and standards and determining the need for follow-up has not been in accordance with the applicable legislation. One of these is evidenced by a recommendation letter for evaluating the Y Regency local development plan document not in accordance with what is stipulated in the Minister of Home Affairs Regulation Number 86 of 2017.

The type of functional supervision in this policy should be a higher success rate because the legal basis in implementing supervision is clear in the provisions of the legislation. Support from employees who have local development planning certification is also quite adequate with the following details (Table 1).

Table 1. Percentage of LDPA Employees X Province that is Certified In 2017

Strategic target	Target Indicator	Realization of 2017
Increased competence of employees of X Province	Percentage of LD & Regency/ City planners who have competency certificates	73 %

Source: GAPAR LDPA X Province Year 2017

The behaviour of supervisors is also quite well supported by the staffing and disciplinary system to support policy implementers. However, indeed the obstacle is that all apparatus is more focused on the implementation of provincial government than in the case of supervision of Regencies/cities when associated with streamlining the organizational structure.

For budget indicators, the current condition of the budget is quite large, but the budget used is indeed more than the Local Budget which in fact is regulated to use the National Funds. The details of the budget in question are as follows (Table 2).

In terms of facilities and infrastructure, the facilities are sufficiently adequate, but the problem is the lack of an information system that helps to oversee the process of local development planning. Division of tasks is compartmentalized based on organizational structure but with the limitations of organizational structure is an obstacle in LDPA X Province.

On the other hand, there is no operational standard procedure that regulates the supervision process in the LDPA internal X Province and communication between implementing agencies also impedes the implementation of the intended supervision policy. The support of the leadership has been quite good in implementing the Y Regency development planning supervision policy. However, indeed a limited organizational structure based on PP No. 18 of 2016 has become a resource constraint.

Although previously mentioned related to supervision of local development planning, Y Regency by X Province is functional supervision that tends to be more independent, but in fact it is not necessarily done directly proportional to ideal conditions. This is because, when the governor and mayor are both elected through general elections, there is a tendency that provinces and Regencies/cities are a separate local level.

Table 2. Budgeting Activities Related to Supervision of Local Development Planning in the LDPA X Province Year 2016-2018

Program/ Activity	Year	Budget
Local Development Planning, Supervision and Evaluation Program	2016	Rp 1.100.000.000,-
- Compilation of Provincial and Regency / City LGWP X Evaluation in 2016		Rp 300.000.000,-
- Provincial and Regency / City LDPA Planning Forums		Rp 300.000.000,-
- Focus Group Discussion (FGD) Development Planning X		Rp 500.000.000,-
Local Development Planning, Supervision and Evaluation Program	2017	Rp 2.000.000.000,-
- Compilation of 2017 and Regency / City LGWP Evaluations in 2017		Rp 350.000.000,-
- Compilation of Regency / City Medium Term Development Plan Evaluation (LMTDP)		Rp 650.000.000,-
- Provincial Local Planning Forum X		Rp 1.000.000.000,-
Local Development Planning, Supervision and Evaluation Program	2018	Rp 1.550.000.000,-
- Implementation of Regency / City Annual Planning Document Performance Evaluation		Rp 150.000.000,-
- Implementation of Performance Evaluation of Regency / City Medium Term Planning Documents		Rp 400.000.000,-
- Provincial Local Planning Forum X		Rp 1.000.000.000,-

Source: Work Plan LDPA Provinsi X Tahun 2016, 2017, dan 2018

Based on the results of the above research, the following discussion of the results of the research that is associated with the theory used in this study on each indicator as follows (Appendix 1 & 2).

4. CONCLUSION

The implementation local development planning supervision policy by X Province has not been optimal in the implementation process. From this condition, it can become the starting point to fraud, corruption and abuse of budget. The indicators of supervision standards in X Province, as an initial step in the supervision process still difficult to measure. From that condition, it's become a problem in a subsequent process that runs linearly that are, measuring performance, comparing performance and standards, and determining which follow-up. In the end, local development plan document in the Y Regency still not entirely in accordance with the legislation. Seeing the problems in the initial order of the supervision process, Ministry of Home Affairs should continue to evaluate the delegation of authority given to the province. Some regulation become dilemma in the practical, on the one hand, the governor was delegated the authority of the central government, but on the other hand the organizational structure was limited and there was no clear division of structure and tasks between the governor's apparatus as the representative of the central government and local heads. In connection with that matters, position of governor that from general election also makes bias of political position for governor. In the budget dimension, the constraints also arise where authority should be delegated by the central government, then the budget used is through National Funds, but in fact most of them using Local Government Funds. High leadership support and accompanied by the kind of vertical nature of supervision can actually increase the success of supervision. However, this turned out to be not ideal to support

the success of provincial supervision to Regencies/cities, because currently there are still local head elections at the provincial and Regency/city levels which are capable of generating political biases in the order of implementation of supervision. The recommendation from this study is, in developing standards and indicators in supervision by X Province must be measurable and accommodates the objectives of supervision. Furthermore, the oversight process should be carried out more comprehensively looking at the substance of local development planning document. The review related to regulations in terms of the role of the governor as the representative of the central government, local apparatus, central and local financial balances, local head elections, guidance and supervision of the implementation of local government became important if we see the existing practical conditions. Where should if the governor wants to remain consistent in carrying out 2 (two) functions, it is truly distinguished where the governor's apparatus is the representative of the central government and where the governor as local head. Then, national budget must be completely can cover the activity for the governor as therepresentative of the central government. The pattern of work that is not compartmentalized organizational structure by forming special teams with certain output to divide tasks in the LDPA environment of X Province, can be used as a quick solution in the implementation of supervision which is constrained by the organizational structure. On the other hand, it is necessary to immediately arrange a SOP that regulates related to the supervision process from the side of routine supervision by the province as well as the mechanism for evaluating Regency / city development planning documents. Not only that, build the information systems also important to improve the efficiency of supervision in evaluation of local development planning documents.

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LIST OF ABBREVIATIONS

- CAS : Central Agency of Statistics
- GAPAR : Government Agency Performance Accountability Report
- LD : Local Department
- LDPA : Local Development Planning Agency
- LGWP : Regency Y Local Government Work Plan
- LMTDP : Local Middle-Term Development Plan

Appendix 1. **Summary of Policy Implementation Supervision of Local Development Planning Regency Y**

No.	Variable	Indicator	Result
1.	Supervision Process	Standard setting	The Provincial LDPA Strategic Plan has not met the standards in the Minister of Internal Affairs Regulation 86 of 2017.
		Performance measurement	The calculation of the development alignment indicator only covers the alignment of the development targets of 6 aspects in the SEB of the Minister of Home Affairs Number 050/4936 / SJ and the Minister of National Development Planning Number 0430 / M.PPN / 12/2016 dated 23 December 2016 concerning the Guidelines for Implementing LMTDP Harmonization with the RPJMN 2015-2019. The results of evaluations of the 2017-2022 Regency Y LMTDP are still not specific Supervision of local development planning is not clearly described in PKPT The results of Regency Y's LMTDP and LGWP APIP results were not returned to Regency Y
		Comparison between performance and standards	In terms of alignment the development goals have been achieved, but the other 5 aspects of peace have not been elaborated The alignment of development targets cannot yet be demonstrated through filling in the forms stipulated in the provisions of the legislation
		Determination of the need for follow-up	Submission of the results of the LMTDP evaluation is still not in accordance with the Minister of Internal Affairs Regulation 86 of 2017 Evaluation results are still general
2.	Scale of Change in Results of Policy	Effect of policies on the target group	There are still points of improvement in the 2017-2022 Regency Y LMTDP that have been set
		The level of change that occurs in the target group	Not yet optimal, Y YRP 2017-2022 LMTDP document still found some points of non-conformity.

Source: Processed Products Researchers Refer to the results of the study.

Appendix 2. Scale of Change in Results of Policy

No.	Variable	Indicator	Result
1.	Internal factors that influence supervision	Type of Supervision	The type of supervision is functional which in fact the level of success should be higher because the legal basis is clear
		Human Resources	Human resources are still lacking due to restrictions on organizational structure and work patterns that have not used team division strategies
		Quality supervisor	Human resources are still lacking due to restrictions on organizational structure and work patterns that have not used team division strategies.
		Behaviour of supervisors	The behaviour of supervisors is quite good because it is supported by a staffing system that is based on performance for payment of benefits.
		Budget	<ul style="list-style-type: none"> • The budget for LDPA is already large, but the source of the budget is still greater than the APBD • One of the obstacles for the Local Government in choosing the Local Annual Budget Planning is that the responsibility for deconcentration funds tends to be more difficult than the Local Annual Budget Planning.
		Facilities and infrastructure	Facilities and infrastructure from the physical side are quite good, but there is no information system that can be used to simplify the process of implementing local development planning supervision
		Fragmentation	Fragmentation / division of tasks in accordance with the Minister of Internal Affairs Regulation Number 5 of 2017 where supervision of the Y Regency development planning is carried out by one of the echelon 4 units in the LDPA X Province
		Standard Operating Procedure	<ul style="list-style-type: none"> • There is no SOP that regulates related to supervision of Y Regency development planning both in the LDPA internal and the pattern of coordination between OPDs • LDPA is quite difficult because the evaluation / facilitation period is only 15 working days

No.	Variable	Indicator	Result
2.	External factors that influence supervision	Top management support (leadership)	Support from top management is quite good in terms of the amount of the budget and the desire for improvement
		Support supervisory organizational structure	<ul style="list-style-type: none"> • It is in accordance with the provisions at the central level (PP No. 18/2016), but indeed the number of fields in the LDPA province and Regency / city are equated in the rules so that it becomes an obstacle in provinces that have to carry out 2 roles as local and central government representatives • In Government Law 13/2018 there is no separation of assignments between the governor's apparatus as the representative of the central government and the governor's apparatus as the local head.
		Independence of the Supervisory Organization	<ul style="list-style-type: none"> • Seeing the dualism of the governor's role it is feared that there will be a bias that the province will cover the lack of Regencies / cities because it is the area below it • The results of the study found that X Province was sufficiently independent in supervising local development planning • The mechanism for the election of governors and mayors is one bias in the independence of oversight organizations
		Communication between implementing agencies	There are still findings that there is one local apparatus that is related to the supervision of local development planning that was not included in the discussion process related to the supervision of Y Regency local development planning.

Source: Processed Products Researchers Refer to the Results of the Study