



Human Resource Management at the Office of the Financial and Development Supervisory Agency of West Sulawesi Province

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ABSTRACT

Human resources are very important in an institution, without human resources an institution will not be able to carry out its duties and functions properly. With human resources an institution will achieve competitive advantage, so that the institution can compete in improving its performance with other institutions. The approach used in this study is a qualitative approach, with a case study research type. In this case, primary data research was taken from interviews with the head of the general section and the personnel sub-coordinator, then secondary data was obtained from the personnel analyst staff. From the results of the study, it was found that Human Resource Management at the BPKP representative of West Sulawesi Province had been carried out well, this was evidenced by the BPKP Representative of West Sulawesi Province having carried out human resource planning by compiling the workload of the BPKP representative of West Sulawesi Province, then recruitment from 2019-2023 as many as 34 new employees at the BPKP representative of West Sulawesi, the BPKP representative of West Sulawesi has provided training, training, competency development, assessment and compensation to civil servants and casual workers. Furthermore, representatives of the BPKP of West Sulawesi Province also terminated the employment of employees who violated discipline in accordance with applicable provisions

INTRODUCTION

Human resources are very important in an institution, without human resources an institution will not be able to carry out its duties and functions properly (Azorin et al., 2021). With human resources, an institution will achieve competitive advantage, so that the institution can compete in improving its performance with other institutions.

Human Resources are members of an organization (Lim et al., 2017). In population science, the concept of human resources can be equated with the concept of labor which includes the workforce and non-workforce. The working force is also called workers.

Formed based on Presidential Regulation Number 192 of 2014, the Financial and Development Supervisory Agency (BPKP) is a non-ministerial institution of the Indonesian government. BPKP carries out activities such as audits, consultations, mentoring, evaluations, eradication of corruption, and supervision of education and training in the country. The BPKP Representative for West Sulawesi Province located in Mamuju Regency is the 32nd representative of 34 representatives spread across all provinces in Indonesia.

In the BPKP Representative of West Sulawesi Province, the human resources are 101 people consisting of 78 civil servants and 32 THL people, of course with this number, both civil servants and THL in carrying out their duties must be equipped with competency development in order to provide the best performance for the BPKP Representative of West Sulawesi Province. Therefore, the author wants to know how HR management is at the BPKP Representative of West Sulawesi Province.

LITERATURE REVIEW

According to Samsuni (2017), Human Resource Management is a process of planning, organizing, implementing and controlling human resources in an organization to achieve goals effectively and efficiently. Meanwhile, according to Lim et al. (2017), human resource management helps companies maintain their competitive advantage by emphasizing human resource assets & improving organizational performance.

Susan (2019) explains that Human Resource Management is something related to the utilization of humans in doing a job to achieve maximum or effective and efficient levels in realizing the goals to be achieved in the company, an employee and also the community.

Priyono & Marnis (2014) say that Human Resource Management/HRM is a recognition of the importance of the organization's workforce as a very important human resource in contributing to organizational goals, and the use of several functions and activities to ensure that these HR are used effectively and fairly for the interests of individuals, organizations and society.

Human resources as one of the resources in the organization play an important role in the success of achieving organizational goals. Success or failure depends on the ability of human resources in carrying out their duties and functions. Humans always play an active and dominant role in every organizational activity, because humans are the planners, actors, and determinants of the realization of organizational goals.

In achieving goals, organizations require various kinds of resources. Starting from human resources, equipment, machines, finance, and information resources. Each resource has its own tasks and functions. As a system, these resources will interact and work together so that goals can be achieved effectively and efficiently.

The purpose of human resource management is to increase the productive contribution of individuals within an organization through a number of accountable methods. Leaders work through the efforts of others or subordinates so they need an understanding of several human resource management concepts. Effective human resource management requires managers to find the best way to employ their employees so that their company's goals can be achieved.

1. Human resource planning
2. Recruitment and selection
3. Human resource development
4. Compensation
5. Performance appraisal
6. Termination of employment

According to Laili KS (2016), human resource development includes all actions taken by an organization to provide workers with the opportunity to acquire the knowledge, skills, and attitudes needed to fulfill their responsibilities in the workplace. Therefore, it is very important to conduct employee development to improve employee capabilities. Thus, improving employee capabilities has a positive impact on the organization as a whole, driving changes that support organizational growth.

METHODOLOGY

Qualitative research methods based on postpositivist philosophy are used to observe natural phenomena. This study uses a case study design. In this method, the researcher functions as the main tool, using triangulation in data collection by combining various approaches. Data analysis is qualitative and inductive, with interpretation of meaning before generalization. Primary data for this study were collected through interviews with the head of the general department and the personnel sub-coordinator, as well as the personnel analyst.

RESULTS

In the BPKP representative office of West Sulawesi Province, there are 109 employees consisting of 78 civil servants and 31 casual daily workers (THL). From the results of a survey conducted through interviews with the head of the general section and the sub-coordinator of personnel at the BPKP representative office of West Sulawesi Province, human resource management at the BPKP representative office of West Sulawesi Province has been carried out well, this is done by:

1. *Human Resource Planning*

According to (Rakhmawanto, 2014) that employee planning is an activity related to planning the needs of employees/ staff of an agency in the future. Based on the results of an interview with the head of the general section of the West Sulawesi Province BPKP representative, that the planning for employee procurement at the West Sulawesi Province representative for the CPNS Formation was submitted by the West Sulawesi Province BPKP representative through the Workload compiled by the Representative then submitted to the Central BPKP Human Resources Bureau. The Central BPKP Human Resources Bureau will review the proposed Formation whether it is feasible to add employees according to their workload.

2. *Recruitment and Selection*

- *Civil Servants*

Based on data from the last 5 years, namely 2019-2023, additional employees have been made with the following details:

Table 1. Number of Formations

No	Year	Formation	Many	Amount
1	2019	First Auditor	3	11
		Executive Auditor	3	
		BMN Management	1	
		Personnel Analyst	2	
		Archivist	2	
2	2020	Executive Auditor	1	3
		Computer Administrator	1	
		Technician	1	
3	2022	Executive Auditor	11	11
4	2023	Executive Auditor	8	9
	Amount		34	34

So from the data above, the recruitment of civil servants from 2019-2023 is 34 people.

- *THL*

For the recruitment of daily workers (THL) from 2019-2023, there are 3 people consisting of: 1 administrative staff and 2 security staff. In terms of recruitment of casual daily workers, it is carried out directly by representatives of the BPKP of West Sulawesi Province with an administrative selection mechanism, competency tests and interviews so that it aims to obtain competent human resources in their fields.

3. Orientation, Placement, Training and Development of Human Resources

- *Civil Servants*

As stated by R. Sabrina in 2021, HR orientation is the behavior and attitude of employees who create a harmonious work environment and improve individual performance in a company. Nugroho (2019) also defines human resource development as the result of education and training, which shows a person's ability to take responsibility for improving and enhancing their own knowledge, abilities, attitudes and personality. Human resource training is also defined as a series of systematically organized activities designed to improve skills, gain experience, expand expertise, increase knowledge, and motivate changes in attitude.

The orientation mechanism at the Financial and Development Supervisory Agency for Civil Servants (PNS) is carried out by the Central BPKP, usually every new CPNS will be placed at the Central BPKP in Jakarta for ± 1 year with the aim that the CPNS can get to know the Central BPKP environment, including officials at BPKP, the organizational structure, duties and functions of BPKP and get to know all employees at the Central BPKP. After ± 1, the PNS will be distributed to all BPKP work units including the BPKP Representative office.

Basic CPNS Training will be provided to prepare new Prospective Civil Servants (CPNS). The training also aims to foster superior and responsible personalities, improve professionalism, and develop CPNS competencies in their respective fields. This also aims to instill moral integrity, honesty, enthusiasm, and love for the country. Then other training conducted is functional training according to the position taken such as auditor, financial verification, computer administrator, BMN management, Public Relations, archivist and so on. The cost of each training conducted is borne by the DIPA of the BPKP Central HR Bureau.

The following training has been attended by BPKP supervisors of the West Sulawesi Province Representative Office:

1. *Functional Training*

- Skilled auditor functional training
- First expert auditor functional training
- Junior expert auditor level training
- Middle expert level training
- Main expert level training
- Functional training
- Skilled APBN financial officer
- Skilled archivist functional training
- Skilled computer officer training
- Skilled human resources officer training
- Bmn and postal and informatics household analyst training
- State asset management training

2. *Technical Substance Training*

- Audit of regional original income
- Audit of state assets
- Audit for non auditor
- Investigative audit
- Compliance audit
- Performance audit for APIP K
- Audit of non-tax state revenue
- Audit of procurement of goods and services
- Audit of village financial management with the assistance of siswaskeudes application
- Audit of calculation of state financial losses and provision of expert statements
- Basic and advanced level audit
- Fraud control plan
- Risk management of public sector organizations

3. *Non JFA Certification Training*

- a. Training & Certification of Certification of Government Chief Audit Executive (CGCAE)
- b. Training and Certification of PBJP Level 1

Then for the development of other competencies for representatives of the BPKP of West Sulawesi Province, namely BPKP employees of West Sulawesi Province are given the opportunity to take part in the scholarship selection to continue their education higher than before, if the employee passes the scholarship selection, they will be given a study assignment. Then for employees who want to continue their education with a study permit in the city, they will be given the opportunity with the condition that the campus and study program accreditation is at least Good (B). It was recorded that in the last 4 years there were around 23 BPKP employees of West Sulawesi Province who passed the

scholarship selection and around 13 people who carried out study permits in the city.

- *THL*

For the orientation of casual workers, a meeting was held by the head of the general section, employee sub-coordinator, by introducing the environment of the BPKP West Sulawesi representative office. Then for the training carried out for casual daily workers from the data of the last 3 years, namely in 2022 the BPKP office held training for Casual Daily Workers (THL) in the Security Unit, Cleaning Service, Technicians, Drivers, Secretaries. Where the training was held at the Maleo Mamuju Hotel and was held for 3 days. The training was divided into some specifically for security guards, some specifically for Cleaning Service training, and specifically for secretaries, technicians, drivers.

In the training, security guards were taught how to provide good service when guests come. Then how to be a good security guard. and in the Cleaning Service, they were taught how to use the correct lobby cloth, how to mop properly, how to sweep properly and correctly. then the secretary was trained how to be a responsive secretary. and the technician was trained how to deal with any damage in the office and had to be alert if there was damage to the office. and in the training for Drivers, they were trained how to drive well so that the boss felt comfortable with the way they drove.

4. Performance Appraisal

According to Silaen 2021, performance appraisal includes performance appraisal, development of development plans, and communicating evaluation results to employees. This can also be referred to as employee evaluation, performance review, and outcome appraisal.

- *Civil Servants*

Based on the results of interviews with the personnel sub-coordinator, employee assessments are carried out using the Employee Performance Target method which is carried out once every 6 months. The performance targets of BPKP West Sulawesi employees are compiled in the BPKP Employee Apparatus Management (MAP) application. So each employee at the beginning of the year compiles employee performance targets, then in July the employee fills in the performance realization according to the SKP that has been prepared previously. After that, the employee's direct superior assesses the performance and behavior of the employee concerned, after which approval is obtained from the direct superior of the direct superior, namely the head of the representative.

- *THL*

For casual daily workers, the assessment is carried out by all civil servants in the BPKP West Sulawesi Representative environment by means of the personnel section distributing questionnaires or surveys containing assessments of daily prison workers. Then in this case, employees who get the best scores will be given rewards, and employees who get bad scores and many complaints from civil servants will be given coaching and given a warning letter. Performance assessments of Casual Daily Workers (THL) are carried out every 6 months.

5. Compensation

- *Civil Servants*

As defined by Artaya in 2022, compensation includes all allowances and income received by employees in return for their work. At the BPKP Representative Office of West Sulawesi Province, civil servants receive compensation including basic salary, position allowance, performance allowance, meal allowance, overtime pay, and allowances.

- *THL*

These casual daily workers receive a basic salary every month and are given overtime, and outside service.

6. Termination of Employment

According to Muslim in 2020, termination of employment means ending the relationship between the employer and the employee for certain reasons, so that the agreement between the employer and the employee becomes null and void. After termination of employment, the employee is released from his obligations to the company, and the company stops providing the employee with rights, except for the rights stipulated in the law. Monthly pension payments for civil servants, military personnel, and police, as stipulated by applicable law, are examples.

Termination of employment is a decision that is not desired by either the employee or the employer. This decision can be taken by one or both parties for various reasons that may include decreased performance, violation of company regulations, organizational restructuring, or economic reasons.

The termination of employment process usually involves a series of stages that must be followed in accordance with the provisions of the applicable law in a country. The party terminating the employment relationship is expected to provide sufficient notice and provide appropriate rights to the affected workers, such as leave rights, compensation rights, and other rights.

In addition to the legal aspects, termination of employment is also related to the social and psychological impacts on the workers concerned. Therefore, companies usually try to provide support and assistance to employees who are laid off, such as skills training, providing resources for new job searches, or outplacement programs.

The importance of open and transparent communication in the termination process can not only reduce negative psychological impacts, but can also build trust between workers and company management. Thus, termination of employment can be carried out more humanely and responsibly, creating a healthy work environment even in difficult situations like this.

- *Civil Servants*

At the BPKP representative of West Sulawesi province, from the last year's data, there was 1 employee who was terminated due to employee discipline problems.

- *THL*

At the BPKP representative of West Sulawesi province, if there are casual daily workers whose work is not good, they will be given SP 1 first, but if in the following months they have not changed their attitude and work methods, the Casual Daily Worker who received SP 1 will receive SP 2 and if there is no change, the Casual Daily Worker who received SP 2 will be dismissed dishonorably.

DISCUSSION

The management of BPKP representative staffing in West Sulawesi has been carried out well through various mechanisms. Human resource planning creates employee needs related to workload and sends them to the BPKP central human resources office. This process ensures that staffing is aligned with your needs, but efficiency can be optimized by regularly assessing actual workload. In terms of recruitment and selection, the number of employees has increased by 34 people in the last five years, indicating a significant increase in human resources. THL recruitment is carried out directly by agents who use administrative selection, competency and interviews to recruit talented people. However, policies related to THL status that can cause job instability may be a concern.

In terms of orientation, training and development, executive orientation and training programs ranging from basic to functional training demonstrate a commitment to staff development. Opportunities to continue education through scholarships also provide opportunities for further development. In the case of THL, the technical training provided, although useful, is still limited to specific operational needs. You can evaluate the effectiveness of this training and see if it has an impact on improving your performance. Employee performance evaluation using the Employee Equipment Management (MAP) application ensures transparency and accountability. The THL performance assessment using questionnaires involves many stakeholders, and the potential for bias in this method must be considered.

Civil servants are given basic salaries, various allowances such as performance bonuses, and THL are given basic salaries, overtime allowances, off-work allowances, and others as compensation. However, long-term social protection for THL is still not fully covered. If the employment relationship is to be terminated, progressive warnings before dismissal reflect a fair approach. However, social impact assessments and post-termination support can be considered to improve corporate social responsibility. Overall, human resource management at the West Sulawesi BPKP Representative Office is very good, but

still needs to be improved in several aspects such as performance assessment, social development, and THL protection.

CONCLUSIONS AND RECOMMENDATIONS

Human resource management at the BPKP representative office of West Sulawesi Province has been carried out well, this is evidenced by the BPKP Representative Office of West Sulawesi Province having carried out human resource planning by compiling the workload of the BPKP Representative Office of West Sulawesi Province, then recruitment from 2019-2023 of 34 new employees at the BPKP Representative Office of West Sulawesi, the BPKP Representative Office of West Sulawesi has provided training, training, competency development, assessment and compensation to civil servants and casual workers. Furthermore, the BPKP Representative Office of West Sulawesi Province also terminated the employment relationship with employees who violated discipline in accordance with applicable provisions.

FURTHER STUDY

The BPKP Representative of West Sulawesi Province can conduct competency development for Functional Personnel other than auditors so as to increase their competencies in order to be able to compete with other agencies. For casual daily workers, competency development is also carried out once a year so that they are able to work optimally. Further research can conduct human resource management in private companies or other government companies.

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