

## Effectiveness of Supervisory Performance on the Implementation Sustainability Development Goals & The Green Economy

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### *ABSTRACT*

This study aims to analyze the effectiveness of supervision performance by the Kudus Inspectorate on improving public services, with an emphasis on the implementation of the Sustainable Development Goals (SDG's) and the concept of green economy.

The research method used is qualitative descriptive, the research informants consist of Kudus Inspectorate officials, internal auditors, and employees.

The results show that the monitoring carried out not only ensures compliance with regulations, but also promotes SDG's principles; peace, justice and strong institutions (SDG 16) and partnerships for the goals (SDG 17). In addition, the application of the green economy concept can be seen in supervisory efforts that encourage resource efficiency and environmentally friendly practices in the provision of public services.

However, this study also found several challenges faced by the Kudus Inspectorate, such as limited human resources and technology, as well as resistance from OPDs in adopting new practices.

Keywords: Green Transactions; Local Government; Supervisory Performance; Sustainable Development Goals (SDG's),

## I. INTRODUCTION

Oversight is an essential element in an effective government management system, especially in the

the context of implementing the Sustainable Development Goals (SDGs) and the green economy. The Government Internal Supervisory Apparatus (APIP), through the Regional Inspectorate, play a strategic role in ensuring compliance with policies and programs designed to achieve these global goals. The role of Apart. The role of an effective Government Internal Supervisory Apparatus (APIP) refers to the Government Regulation Government Regulation Number 60 of 2008 concerning Government Internal Control System in article 11.

In the era of Decentralization decentralization era gave birth to regional autonomy which caused the government to be demanded by the community to have good performance in carrying out their duties and responsibilities as a manifestation of the concept of regional autonomy embodiment of the concept of regional autonomy (Khoiriyah & Rahayu, 2021) They are not only responsible for monitoring and evaluating the implementation of government programs, but also ensure that good and clean governance practices are implemented at all levels of government Clean Governance are

implemented at all levels of government.

Sustainable development and green economy are two interrelated concepts in an effort to improve people's quality of life and protect the environment. However, the implementation of programs aimed at achieving sustainable development and green economy often faces challenges in achieving the desired effectiveness. One of the key aspects in achieving the success of these programs is the effectiveness of supervisory performance.

To increase the efficiency and effectiveness of local government implementation, the participation of all parties is needed for the community, especially from the apparatus that will carry out the government (Basri, 2021). The effectiveness of this supervision is very important in achieving the SDGs, which cover various aspects of development such as poverty alleviation, improving health and education, and preserving the environment.

The effectiveness of supervisory performance carried out by the Regional Inspectorate of Kudus Regency is very important, in ensuring the implementation of sustainable public policies and green economy concepts. Effective supervision can ensure that government policies and programs

run according to the principles of sustainability, transparency and accountability, which ultimately support the achievement of various SDGs targets and lead to environmentally friendly economic development.

The Sustainable Development Goals (SDGs) are a global commitment that includes 17 goals to end poverty, protect the planet, and ensure prosperity for all (United Nations, 2015). The effectiveness of monitoring performance affects the Sustainable Development Goals (SDGS), especially SDGs 16 and 17. The implementation of the SDGs has now entered the decade of action which leaves 6 years to achieve the targets set to achieve the agenda in 2030, amidst various disruptions and obstacles. The era of the decade of action must be understood as part of the responsibility of all parties, this role is not only taken by the government but the role of non-government parties is also very important to collaborate in achieving the SDGs development targets in Indonesia (BAPPENAS, 2023).

The role of the Kudus Regional Inspectorate in achieving SDGs 16 is to focus on building strong, transparent and accountable institutions. As for SDGs 17 to strengthen global partnerships for sustainable development.

Meanwhile, the concept of green economy emphasizes resource

efficiency and reduction of environmental impacts in economic development. There are five principles of economic development based on the green economy. First, a green economy must be able to create prosperity for all people. Second, it must be able to create equality for various generational periods. Third, it must be able to maintain, restore, and invest in various natural resource-based activities. Fourth, it is expected to support sustainable consumption and production levels. Fifth, it must be supported by a strong, integrated, and accountable system (Anwar, 2022). According to (Barbier 2011; ICIMOD 2011) the success of a green economy will depend on creating the right institutional framework conditions to enable the implementation of green economy approaches and instruments into action (Rasul, 2013).

Previous studies have shown that effective oversight can improve transparency, accountability, and efficiency in the implementation of public policies. A study by Brown (2020) suggests that strict supervision can strengthen an institution (SDG 16) and support partnerships to achieve goals (SDG 17). In addition, Firmansyah (2022) states that Green Economy is economic development that prioritizes environmental sustainability, provides benefits in the short and long term (sustainable,

reduces inequality for current and future generations (Aisah et al., 2023).

Previous research there are gaps identified in the existing literature. Many studies do not link supervision, implementation of SDGs 16 and 17, and the green economy in one comprehensive analytical framework. Previous studies have also mostly addressed administrative compliance without assessing the real impact of surveillance on institutional strengthening and global partnerships. In addition, limitations in human resources and technology in oversight institutions are often not discussed in depth.

This research offers novelty from several previous studies, namely: combining supervisory analysis, implementation of SDG 16 and 17, and green economy concepts in the study; assessing the real impact of supervision on institutional strengthening, global partnerships, and the environment; identifying and analyzing human resource and technological challenges faced by the Regional Inspectorate of Kudus District.

## **II. RESEARCH METHOD**

This research uses a qualitative descriptive method to analyze the effectiveness of the Kudus Inspectorate's supervisory performance towards the implementation of the Sustainable Development Goals (SDGs) and the

green economy concept. This method was chosen because it is able to provide an in-depth and comprehensive description of the phenomenon under study.

Through qualitative research Basrowi & Suwandi (2008: 2) said that researchers can recognize the subject, feel what the subject experiences in everyday life (Rijal Fadli, 2021). The purpose of qualitative research is to understand the conditions of a context by directing to a detailed and in-depth description of the portrait of conditions in a natural context (natural setting), about what actually happens according to what is in the study field (Rijal Fadli, 2021)

The population in this study were Kudus Regency government officials. The research sample was selected by purposive sampling, namely by selecting respondents who were considered the most relevant and had in-depth information related to the research topic, namely including government internal auditors, Kudus Regency Regional Inspectorate officials, and Government Employees in Kudus. To support the data from the interviews of the selected samples, researchers used literature studies in conducting this research.

## **III. RESULTS AND DISCUSSION**

### **A. Supervision Effectiveness**

Based on the results of interviews with informants related to

effectiveness research explains about several values. First, the importance of accuracy as explained by informant Mr. A in the interview, dated July 04, 2024 that: *“...The auditor team assigned to each OPD has carried out its function well, before conducting supervision, they must prepare a PKA (Audit Work Program) as supporting data so that the supervision can be accurate and well structured...”*

*“...After collecting supporting data, the data is evaluated and analyzed until it is formed into a report, so in my opinion the supervision here is accurate and as it is without fabrication...”*

Then the value of timeliness is important in the inspection process. This can affect the effectiveness of the supervision process. Delays in supervision are caused by the large number of assignments and not many staff available. This is in line with what was conveyed by Mr. A in the interview, dated July 04, 2024 that: *“...It can be said that it has not been able to be on time, because there are many limitations of human resources (Human Resources) first, so sometimes if you want to do this assignment, this person still has other assignments. The second is too dense assignments or mandatories...”*

*Third, the limitations of the staff and the large number of*

*assignments make the examiner's behavior focus on strategic supervision points only. According to Mr. B, “...Regarding the supervisory duties carried out by the auditor team, basically it is in accordance with the mechanism by the way each team member has carried out the tasks as stated in the PKA, the division of parts is carried out. Where in the audit examination will focus more on OPDs that are considered problematic based on the initial information obtained so that the inspection system is in accordance with the procedure.” (Interview, July 05, 2024).*

#### **B. Monitoring Effectiveness Supports the Implementtion of SDG's & Green Economy**

The effectiveness of supervision is also related to the implementation of SDGs and Green Economy in Kudus District, the performance of supervision in the Regional Inspectorate of Kudus District is closely related to the Implementation of SDGs and Green Economy. According to Ms. C explained that: *“...The Kudus District Government has the responsibility to conduct follow-up and review of the progress to be achieved in implementing goals and objectives in the future. Because the supervisory function itself has an important role, one of which is to alleviate poverty in Kudus Regency. With the supervisory function, programs to alleviate poverty can be*

*controlled so as not to commit fraud. They must ensure that the funds allocated are used effectively and efficiently in accordance with the objectives that have been set...*

The Regional Inspectorate of Kudus Regency conducts supervision which is carried out annually on all regional work units ranging from Departments, Agencies, Sub-districts to Villages. Implementation of supervision of the Sustainable Development Goals (SDGs) through a complex and multidimensional process involving various stakeholders. This is in line with what Mr. BP said:

*“...Inspektorat in handling illegal levies collaborates with partners to form a Team of Illegal Levy Clean Sweep Task Force, this team consists of the Kudus Resort Police, the Kudus Prosecutor's Office, and the Kudus Regional Inspectorate, this team was formed as a suggestion to realize a Kudus Regency government that is clean of illegal levies...”*

The purpose of this supervision is to ensure that the SDGs targets can be achieved according to the targets set through Presidential Regulation (Perpes) Number 59 of 2017 concerning the Implementation of Achieving the Sustainable Development Goals.

The role of supervision in implementing the SDGs is in SDGs 16 and 17, which focus on building strong, transparent and accountable

institutions. As for SDGs 17 to strengthen the global partnership for sustainable development. This is in line with Mr. X's statement that: *“...The Inspectorate plays a consulting and quality assurance role to its partners. As a Government Internal Supervisory Apparatus, the Inspectorate can provide guidance as well as assistance to the work programs of each Regional Apparatus Organization (OPD). Of course, in order to improve the performance of each OPD which leads to efficiency, effectiveness and accountability. The Inspectorate's function in supervision emphasizes the performance of OPDs in Kudus to improve and minimize errors. Both administrative recording errors and handling procedures that lead to regional financial losses.”*

Apart from being a function of strengthening the institution, the Inspectorate also has a role in eradicating corruption in Kudus. The Inspectorate as an institution that functions as an internal supervisor is tasked with ensuring that all government activities run in accordance with applicable regulations and policies. According to Mr. X explained that:

*“...In preventing corruption, the Inspectorate must carry out routine supervision of all activities and work programs carried out by government agencies. The main objective is to ensure that activities run in accordance with the budget,*

procedures, and rules that have been set.”

In preventing corruption in Kudus District, the Inspectorate has a role to evaluate and improve systems that could potentially become a realm of corruption. Such as reviewing policies, overseeing procurement mechanisms, and financial governance. The Inspectorate also has the responsibility to provide education and counseling to government employees in Kudus District on integrity, ethics, and the risks of corruption.

Another form of ensuring that supervision is effective is supporting partnership efforts with various parties. The Inspectorate also opens a role as a Whistleblower Mechanism, which is the first channel for employees or the public who want to report indications of corruption. This right was said by Mr. X that: *“...Whistleblowers who wish to report indications of corruption will have their data kept confidential to prevent intimidation from outside parties...”* In addition, the inspectorate of the Holy Government strengthens its supervisory role by strengthening the global partnership for sustainable development. According to Mr. X that: *“...through effective, transparent and accountable partnerships. The Inspectorate in building an anti-corruption culture formed the*

*Clean Sweep Illegal Levy Task Force...”*

The Inspectorate must ensure that partnerships between the Kudus District government and the private sector in development projects are in accordance with the principles of transparency, accountability and accountability. Oversight is conducted to ensure that development programs funded through partnerships contribute directly to the achievement of SDGs targets, including poverty reduction, education, health and the environment.

In building a green economy within the Kudus District Government. Supervisory performance by the Inspectorate has a strategic role in overseeing the implementation of regional policies related to the green economy, both with regard to the environment, natural resource management, and sustainable development. Mr. X explained that:

*“...The supervisory performance carried out by the Inspectorate as consulting to agencies that intersect with the Green Environment such as the Housing, Settlement Areas, and Environment Office, the Inspectorate can provide direction on waste management in the Kudus Regency environment that does not have a negative impact on the surrounding environment...”*

*“...Kudus itself is famous as the city of kretek, which means that there are many cigarette industries in Kudus. The role of supervisory performance that must be carried out by the Inspectorate is to collaborate with the District Government to make policies to reduce air pollution caused by the operation of cigarette factories. The action taken by the Inspectorate is to carry out environmental audits on cigarette factories to ensure that they comply with existing regulations...”*

This oversight performance can help enforce the law by sanctioning companies that violate emission limits or fail to meet environmental standards. Despite the Inspectorate's efforts in conducting supervisory performance in implementing the SDGs and Green Economy. There are still some weaknesses in supervision that could hinder the achievement of these goals. According to interviewees, the weaknesses faced by the Inspectorate are related to a lack of capacity and human resources. *“...The Regional Inspectorate of Kudus Regency is often hampered in the supervision process because the lack of auditors is often an obstacle in conducting effective supervision. In Kudus District the use of technology for supervision such as environmental sensors is still limited. This reduces the ability to monitor and assess the impact of programs...”*

## **Discussion**

Strong supervisory effectiveness can create institutions that are in line with the implementation of SDG 16, namely peace, justice, and strong institutions. The effectiveness of oversight is highly influential in realizing the goals of SDG 16, which emphasizes the importance of strong, just, and accountable institutions. Effective oversight can increase the transparency and accountability of government institutions, which in turn can reduce corruption and increase public trust in these institutions. Research shows that when oversight institutions are able to perform their functions optimally, there will be improvements in the provision of fairer and more effective public services Smith et al., 2018.

The effectiveness of supervision in the regions needs to be improved in order to be able to realize good governance in accordance with SDG,s target number 16. Currently, the Kudus inspectorate with various limitations needs to be able to optimize to realize good governance.

Similarly, effective supervision will encourage the achievement of SDG.s 17 on partnerships. SDG 17 emphasizes the importance of partnerships between various parties to achieve sustainable development goals. The effectiveness of supervision also plays a role in



ensuring that partnerships and collaboration between institutions, both at the national and international levels, can run well. Good oversight helps monitor and evaluate successes and challenges in cross-sector cooperation, ensuring all parties adhere to agreements and common goals. For example, Jones and Williams (2019) found that effective oversight improves coordination and commitment from various stakeholders in development projects.

Effective oversight can be optimized by involving stakeholders and forming solid partnerships. This partnership will maintain the conditions for supervision to be owned and shared awareness. Even with the limitations of course with partnerships can slowly realize good governance.

Effective oversight will also encourage the implementation of the green economy agenda, especially in Kudus District. Effective oversight plays an important role in ensuring that green economy policies and practices are implemented properly. The study by Jones et al. (2019) showed that effective government oversight in the areas of waste management and renewable energy increased the adoption of green economy practices by the private sector. This research highlights the importance of cooperation between governments and companies in

achieving ambitious environmental targets Jones et al., 2019.

Research by Lee and Kim (2021) discusses how oversight in the energy sector can reduce dependence on fossil fuels and encourage the use of clean energy. This study emphasizes the important role of government policy and oversight in creating a business environment that supports green innovation Lee and Kim, 2021.

These two studies are in line with the conditions in Kudus Regency as an industrial area which of course requires effective supervision so that the preservation of nature and the implementation of a green economy can be realized. the implementation of the green economy can be realized.

#### **IV. CONCLUSION**

This research highlights the important role of the Regional Inspectorate of Kudus Regency in supporting the implementation of the Sustainable Development Goals (SDGs) and Green Economy in Kudus Regency. The results show that the effectiveness of the Inspectorate's supervisory performance is significant in ensuring the implementation of SDGs and Green Economy. Effective supervision can reduce potential irregularities, increase accountability, and encourage policies to accelerate sustainable development.

Obstacles encountered by the Inspectorate in carrying out

supervisory functions such as the lack of human resources and technology to supervise the implementation of the Green Economy. By carrying out effective supervision, the Inspectorate is expected to be able to make a concrete contribution to the achievement of sustainable development goals (SDGs) and improve the welfare of the people in Kudus District.

This research has important implications. Increasing the effectiveness of supervision and the importance of strengthening the institutional capacity of the Regional Inspectorate can contribute greatly to the achievement of SDGs and the transition to a green economy in Kudus District.

This research has limitations in finding data sources that are relevant to the research topic. The limited time for making research is an obstacle to conducting in-depth research. For future research, it is recommended to expand the scope of the research to see whether the findings apply generally or only specifically in Kudus District. In order for the research to obtain in-depth information, it is recommended to conduct a long-term study to understand the dynamics of supervision of the implementation of SDGs and Green Economy.

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