



Implementation of Government's Internal Control System to Realizing Good Governance in Dinas Bina Marga and Cipta Karya in Indonesia

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ABSTRACT

This study aims to analyze the implementation of the Government's Internal Control System and its contribution to realizing Good Governance in Dinas Bina Marga and Cipta Karya in one of the provinces in Indonesia. This study used mixed methods that combine qualitative and quantitative methods. In the qualitative method, the researchers used interviews, observation, and documentation. The participants were staff of the office and they were interviewed by the researchers. A total of 20 respondents were asked to fill out questionnaires. The results show the implementation of the government's internal control system in Dinas Bina Marga and Cipta Karya is excellent. However, a few shortcomings need to be addressed. Additionally, the contribution of the government's internal control system to good governance is significantly positive, accounting for 73.2%.

Keywords: good governance; government internal control system; government regulation

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INTRODUCTION

The implementation of public services involves interactions between service providers and the community. This has become a strategic issue in Indonesia, as it relates to the basic needs of the population and serves as a measure of government performance and the effectiveness of good governance (Dharmika & Subanda, 2023). According to Government Regulation No. 60 of 2008, an internal control system is an integrated process aimed at achieving organizational goals. The internal control system of the government is essential, encompassing activities from planning and implementation to monitoring and accountability. Through the supervisory functions of local governments, the efficiency and effectiveness of public service delivery across all institutions can be ensured (Djamil, 2023). In conclusion, the government internal control system serves as a comprehensive Internal Control System that operates within both the central and local governments.

Both profit and non-profit organizations, including government institutions, strive to fulfill their duties and responsibilities to the best of their abilities. To promote effective governance, the government aims to establish a clean and authoritative administration, often referred to as good governance (Farmanta, 2022).

The government's internal control system based on Government Regulation No. 60 of 2008 can be an alternative to realize good governance. The government's internal control system with all its elements and sub-elements can assist institutions in creating a system that can control the environment including human resources to avoid corruptive, collusive, and nepotistic attitudes and behavior. A well-implemented government's internal control system ensures public administrators perform their functions and duties in compliance with national laws and can utilize resources effectively and efficiently. This follows the objectives of the government's internal control system, which are to create effective and efficient activities, reliable financial reports, safeguard state assets, and comply with laws and regulations. It can be concluded that the proper and good implementation of the government's internal control system by regulations can assist the institution in realizing good governance.

However, in the implementation of the government's internal control system, governmental agencies experienced several obstacles. One of the obstacles occurred in the sub-elements of physical control over assets in its control activities. In 2016, there were 3,642 parcels of land owned by the Central Java Provincial Government that had not been certified. A total of 1,220 of them are roads under the management of the Central Java Provincial Bina Marga and Cipta Karya Department. This is due to constraints on ownership status. The Ministry of Minister of Public Works and Public Housing (Indonesian: *Kementerian Pekerjaan Umum dan Perumahan Rakyat*, abbreviated as PUPR) is the ministry responsible for the management of state property, which has elements of security of state property. In 2018, the Ministry of Minister of Public Works and Public Housing and the Secretary of the Directorate General of Bina Marga continued to promote the acceleration of certification of State-Owned Asset (Indonesian: *Barang Milik Negara*, abbreviated as BMN) in the form of land to all Bina Marga and Cipta Karya Departments in Indonesia. Implementing a good and proper government internal control system following Government Regulation No. 60 of 2008 will help to make the land certification, so it does not take a long time to process. It will also be able to support the Central Java Provincial Bina Marga and Cipta Karya Department in achieving its vision and realizing good governance.

Theoretically, the government's internal control system has contributed to the achievement of good governance. Government Regulation No. 60 of 2008 stated that the government's internal control system is also made to achieve good governance in institutions. Thus, good government internal control system implementation can be used to achieve good governance. The implementation of the government's internal control system and fraud prevention have a strong relationship. The better the

implementation of the government's internal control system in the formation of effective governance, the better the fraud prevention efforts (Amsaroka, et al., 2024).

Previous research has shown inconsistent results regarding the impact of the government's internal control system on achieving good governance. The research by Ristanti, et al., (2014), Mailoor, et al., (2017), and Erliyanti, et al., (2022) show the government's internal control system has a significant positive effect on achieving good governance. In contrast, Ruspina (2013) and Haura, et al., (2019), found that the government's internal control system does not show a significant effect on achieving good governance. This study focused on the implementation of the government's internal control system in Dinas Bina Marga and Cipta Karya in one of provinces in Indonesia. In response to this phenomenon, this study aims to analyze how the government's internal control system in Dinas Bina Marga and Cipta Karya to realizing good governance.

Government Internal Control System

Government's internal control system, according to Government Regulation No. 60 of 2008, is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate assurance of the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. The government's internal control system is an internal control system organized as a whole within the central government and local governments. The elements of government's internal control system consist of a Control Environment, Risk Assessment, Control Activities, Information and Communication, and Internal Control Monitoring. Previous research conducted by Hayati and Aviana (2021) shows that the implementation of the government's internal control system affects organizational performance.

Good Governance

Local governments as public service providers are obliged to provide the best services to the community to create community welfare (Budi & Mashari, 2024). One of the possible ways is by implementing good governance in the institution. The government must be able to realize good governance in the context of implementing public policies and making decisions in line with the public interest, as it is believed to reduce corrupt practices, which will have an impact on the welfare of the community (Setyaningrum et al., 2017). The principles of good governance applied by management will have impact on the achievement of organizational plans and targets, so the application of good governance will affect organizational performance (Sulaiman et al., 2019). In short, good governance is a goal in the implementation of management that covers all aspects within the organization to run a government that is fair, disciplined, transparent, accountable, corruption-free, and create a clean environment.

Principles of Good Governance

Good governance has five principles. The first principle of good governance is democracy. Democracy is a form of government where government decisions are directly or indirectly vested in the majority agreement and have principles from the people, for the people, and by the people. The second principle is transparency. Transparency refers to having substantive official organization activities, having available procedural information widely understood by the public, and adhering to reasonable limits that protect security and privacy (Johnston, 2006). The third principle is accountability. Accountability is the obligation to provide accountability or explain the performance and actions of a person or legal entity or the leadership of an organization to parties who have the right or authority to

request information or accountability. The fourth principle is legal culture. Legal culture is a pattern of knowledge, attitudes, and behavior of a group of people towards the legal system in their country. Overall, it shows to what extent a society can accept the existence of a legal system. The last principle is fairness and equality. The hypothesis that can be formulated is:

H₁= The implementation of the government's internal control system has a significant effect on the realization of good governance.

RESEARCH METHOD

In attempt to find the result, the researchers used mixed methods. It combines two research methods at once, namely qualitative and quantitative methods. Observation, interviews, questionnaires, and documentation were done to collect the data. This study used independent variables and dependent variables. The independent variable is the government's internal control system which has five indicators. The five indicators are control environment, risk assessment, control activities, information and communication, and control monitoring. The dependent variable is good governance which has five indicators. The five indicators include the principle of democracy, transparency, accountability, legal culture, and equality and fairness.

According to Rahma & Mutmainah (2020), the function of research is to find explanations and answers to problems and provide alternatives to possibilities that can be used to solve problems. This study used several methods to find answers to the problems that have been collected and formulated. The researchers adapted the qualitative data analysis method by Miles and Huberman (2014) to collect the data and used descriptive statistical methods consisting of research instrument tests, classical assumption tests, simple linear regression analysis, and hypothesis testing.

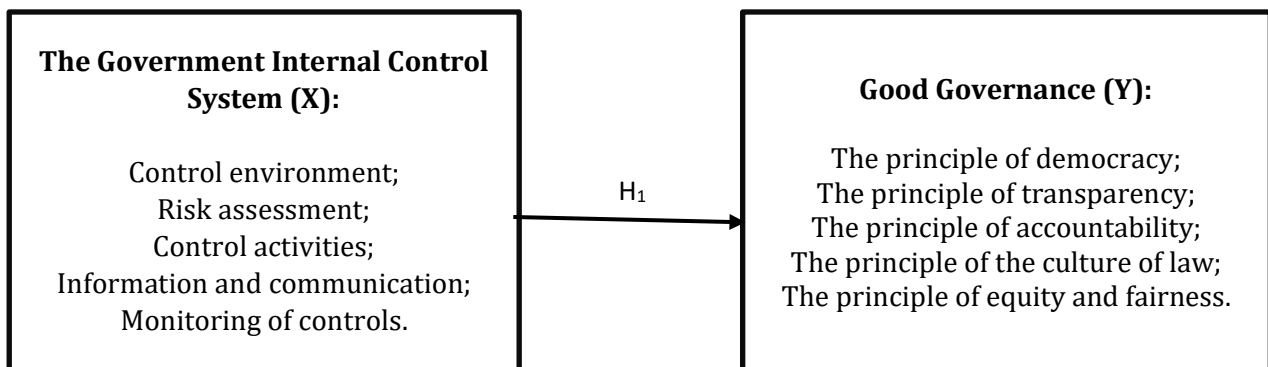


Figure 1. Theoretical framework

RESULTS AND DISCUSSION

This study provides information related to the implementation of the internal control system at Bina Marga and Cipta Karya in one of the provinces in Indonesia. Primary data were collected through interviews with 20 respondents, who were members of the internal control system task force at the Bina Marga and Cipta Karya Office. The respondents completed a questionnaire that included statements related to the internal control system of the government and indicators of good governance.

Table 1. Respondent profile

Categories		Total	(%)
Gender	Male	12	60
	Female	8	40
	Total	20	100.0
Age	20-30 yr	8	40
	31-40 yr	8	40
	>41 yr	4	20
	Total	20	100
Education	High School	1	5
	Undergraduate	17	85
	Graduate Program	2	10
	Total	20	100.0

Source: Primary data processed, 2022

The following is information regarding the implementation of the government's internal control system in Dinas Bina Marga dan Cipta Karya: control environment, control activities, information and communication, and internal control monitoring.

Control Environment

The Dinas Bina Marga dan Cipta Karya has established a good control environment. This can be seen in a number of ways, ranging from a commitment to integrity and ethical values to synergy with related agencies. The agency has maintained a strong commitment to integrity and ethical values. This evident through the enforcement of rules of conduct following the civil servant (Indonesian: *Aparatur Sipil Negara*, abbreviated as ASN) code of ethics law and the decree of the head of the office concerning organizational culture. Disciplinary actions are enforced for policy violations by employees, and leaders consistently model exemplary behavior.

This agency is fully committed to providing competent resources. The commitment to competence is effectively demonstrated by the establishment of competency standards for each task and function within the organization. Regular training sessions are held to enhance employee skills, and service heads are selected based on their competencies.

Conducive leadership at the Dinas Bina Marga and Cipta Karya is achieved by consistently considering risks in every decision-making, implementing performance-based management practices, supporting specific functions in the execution of government's internal control system, actively engaging with lower-level officials, and responding positively to report related to finance, budgeting, programs, and activities, as outlined in Article 7 about government's internal control system. This agency also realized the government's internal control system by giving authority to the right employees according to their level of responsibility in order to achieve the objectives of government agencies in accordance with Article 9 about government's internal control system.

In terms of managing human resources, the organisational structure is set up according to requirements. The organizational structure at the Dinas Bina Marga and Cipta Karya aligns with the agency's requirements, fulfilling nearly all elements outlined in Article 8 about government's internal control system. However, the Dinas Bina Marga and Cipta Karya faces challenges in determining the appropriate number of employees needed. The recruitment of new employees is managed by the regional personnel agency (Indonesian: *Badan Kepegawaian Daerah*, abbreviated as BKD) while

considering state finances. As a result, despite the need to fill vacant positions left by the retirees, the agency cannot hire sufficient staff, leading to potential work overload for the remaining employees. The preparation and implementation of sound policies on human resource development at the Dinas Bina Marga and Cipta Karya has been conducted by establishing policies from recruitment to dismissal of employees, tracing background by the regional personnel agency, and doing adequate periodic supervision of employees.

The role of the government's internal control apparatus at the Bina Marga and Cipta Karya offices is implemented through efforts to increase the effectiveness of risk management and efforts to improve the quality of governance of government agencies. In addition, in the form of external control, this agency always strives to achieve good synergy with related external parties. Good working relationships with relevant government agencies are realized with a mutual test mechanism between the Bina Marga and Cipta Karya Offices and the agencies that support them, namely the Road Management Agency (Indonesian: *Badan Pengatur Jalan*, abbreviated as BPJ) and the agencies that oversee the running of the government's internal control system, namely the Government Internal Supervisory Apparatus (Indonesian: *Aparat Pengawasan Intern Pemerintah*, abbreviated as APIP) and the Financial and Development Supervisory Board (Indonesian: *Badan Pengawasan Keuangan dan Pembangunan*, abbreviated as BPKP).

There are two aspects that are considered in the risk assessment process, which are: risk identification and risk analysis. The form of risk identification at the Dinas Bina Marga and Cipta Karya is implemented by considering all the main activities of government agencies, involving all officials in the determination process, using adequate mechanisms to recognize risks, and assessing other factors besides the main factors that have the potential to increase risk in accordance with Article 13 paragraph (2) letter a about government's internal control system. In accordance with Article 13 paragraph (2) letter b about government's internal control system, the form of risk analysis at the Dinas Bina Marga and Cipta Karya involves determining the impact of identified risks on achieving organizational goals and determining the level of risk that is acceptable to the agency.

Control Activities

Several control activities have been implemented at the Dinas Bina Marga dan Cipta Karya. According to interviews, the development of human resource at the Dinas Bina Marga and Cipta Karya is carried out in several integrated activities. It is conducted by communicating the vision, mission, goals, values, and strategies of the institution to all employees through various communication media. These include the establishment of a human resource planning, and development strategy, job descriptions, recruitment procedures, employee education and training programs, compensation systems, employee welfare programs and facilities, employee discipline provisions, performance appraisal systems, and career development plans.

Performance of government agencies at the Dinas Bina Marga dan Cipta Karya is reviewed by comparing performance with performance benchmarks set in accordance with Article 19 about government's internal control system. The results of the interview indicate that the process of establishing and reviewing performance indicators and measures at Dinas Bina Marga and Cipta Karya involves several steps. First, performance measures and indicators are defined. Next, the assessment factors for performance measurement are evaluated. Finally, the performance achievement data is continuously compared with the established targets, followed by a thorough analysis of any discrepancies found.

The interviews revealed that the separation of functions at Dinas Bina Marga and Cipta Karya ensures that no single individual has control over all significant aspects of transactions or events. It was noted that the authorization process for significant transactions and events at Dinas Bina Marga and Cipta Karya involves clearly defining and communicating the authorization criteria to all employees by the head of the agency. The organization accurately and promptly records transactions and events by classifying them appropriately and ensuring this process occurs throughout the entire transaction cycle.

According to the interviews, access to resources at Dinas Bina Marga and Cipta Karya is restricted to authorized employees only. These access restrictions are reviewed periodically to ensure compliance. The interviews indicated that accountability for resources and their respective records is maintained by assigning specific employees the responsibility of managing and recording these resources, with periodic reviews of these assignments. Based on the observations at the Bina Marga and Cipta Karya office, system security management is still not optimal. Nonoptimal management of the information system will be a gap for abuse of authority in terms of access to information systems.

Bina Marga and Cipta Karya office has applied proper documentation of Integrity Assessment Survey (Indonesian: *Survei Penilaian Integritas*, abbreviated as SPI and significant transactions and events. The interviews concluded that Dinas Bina Marga and Cipta Karya maintain proper documentation of internal control systems and significant transactions and events by owning, managing, maintaining, and periodically updating documentation that encompasses the entire internal control system along with all major transactions and events.

Information and Communication

Regarding the aspect of information and communication, the office has implemented an information system and committed to maintain effective communication patterns. After conducting the interviews, the researchers concluded that Dinas Bina Marga and Cipta Karya provide and utilize various communication facilities to effectively manage, develop, and continuously update their information systems.

Internal Control Monitoring

The interviews revealed that the Dinas Bina Marga and Cipta Karya conduct separate evaluations through self-assessment, reviews, and testing of the effectiveness of their internal control system. These evaluations are carried out by the government's internal supervisory body or external governmental parties. Additionally, any recommendations from audits and reviews are promptly addressed and implemented according to the established processes for resolving such recommendations.

Contribution of the Government's Internal Control System in Bina Marga and Cipta Karya Office to Realizing Good Governance

Table 2. Validity test of independent variable

Variable	Item	R. Count	R. Table	Sign	Result
The Government Internal Control System (X)	X1.1	0.774	0.468	0.000	VALID
	X1.2	0.761	0.468	0.000	VALID
	X1.3	0.802	0.468	0.000	VALID
	X1.4	0.761	0.468	0.000	VALID
	X1.5	0.802	0.468	0.000	VALID
	X1.6	0.613	0.468	0.004	VALID

Variable	Item	R. Count	R. Table	Sign	Result
	X1.7	0.774	0.468	0.000	VALID
	X1.8	0.761	0.468	0.000	VALID
	X1.9	0.662	0.468	0.001	VALID
	X1.10	0.545	0.468	0.013	VALID
	X1.11	0.774	0.468	0.000	VALID
	X1.12	0.545	0.468	0.013	VALID
	X1.13	0.782	0.468	0.000	VALID
	X1.14	0.545	0.468	0.013	VALID
	X1.15	0.802	0.468	0.000	VALID
	X1.16	0.761	0.468	0.000	VALID
	X1.17	0.799	0.468	0.000	VALID
	X1.18	0.614	0.468	0.004	VALID
	X1.19	0.545	0.468	0.013	VALID
	X1.20	0.761	0.468	0.000	VALID
	X1.21	0.669	0.468	0.001	VALID

Source: Primary data processed, 2022

Table 3. Validity test of dependent variable

Variable	Item	R. Count	R Table	Sign	Result
	Y1.1	0.704	0.468	0.001	VALID
	Y1.2	0.693	0.468	0.001	VALID
	Y1.3	0.809	0.468	0.000	VALID
	Y1.4	0.515	0.468	0.020	VALID
	Y1.5	0.697	0.468	0.001	VALID
	Y1.6	0.709	0.468	0.000	VALID
Good Governance (Y)	Y1.7	0.889	0.468	0.000	VALID
	Y1.8	0.889	0.468	0.000	VALID
	Y1.9	0.679	0.468	0.001	VALID
	Y1.10	0.814	0.468	0.000	VALID
	Y1.11	0.756	0.468	0.000	VALID
	Y1.12	0.539	0.468	0.014	VALID
	Y1.13	0.765	0.468	0.000	VALID
	Y1.14	0.840	0.468	0.000	VALID
	Y1.15	0.545	0.468	0.013	VALID

Source: Primary data processed, 2022

The results of the questionnaire validity test in Tables 2 and 3 above show that all statement items in the government's internal control system variable and the good governance variable have $R. Count > R. Table$ and a significance value < 0.05 so that all statement items in the questionnaire are declared valid. The reliability test results based on Table 4 show that the Cronbach's Alpha value of the

government's internal control system and good governance variables is > 0.7 , so it can be said that the questionnaire meets the reliability aspect.

Table 4. Reliability test

Variable	Cronbach's Alpha
The Government Internal Control System (X)	0,949
Good Governance (Y)	0.765

Source: Primary data processed, 2022

Table 5. Regression test

Model		Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	t	sig
1	(Constant)	4,639	8,176		0,567	0,577
	The Government Internal Control System	0,667	0,092	0,864	7,273	0,000

Source: Primary data processed, 2022

From the results of the linear regression test, the regression equation that can be formulated is as follows:

$$Y = a + \beta X$$

$$\text{Good Governance} = 4.639 + 0,664\text{GICS}$$

From the t-test results in Table 5, it can be explained that the t-count value on the variable (X) government's internal control system is 7,273 with a significance of 0.000. From the test results, it can be concluded that the government's internal control system (X) has a significant effect on the realization of good governance (Y) partially. This is evidenced by the t-test value on the variable (X) government's internal control system is 7,273 with a significance value of $0.000 < 0.05$ so that H1 is accepted. These results prove that good government's internal control system implementation will realize good governance.

Table 6. Determination coefficient test results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.864 ^a	.746	.732	3.03661

Source: Primary data processed, 2022

The result shows the implementation of the government's internal control system has an influential contribution in the realization of good governance (Y) of 73.2% and the rest is influenced by other variables not examined in this study. The government internal control system (X) has a significant positive effect on the realization of good governance (Y) partially. The results of this study are in line with the research of Alkadri et al., (2024) that government's internal control system implementation makes a positive contribution to realizing good governance in government organizations.

CONCLUSION

The internal control system plays a vital role in an organization. It helps to assess how well the organization is achieving its goals through effective and efficient operations, ensuring the reliability of financial reporting, protecting state assets, and ensuring compliance with laws and regulations. A well-implemented internal control system contributes to these outcomes by facilitating effective organizational activities, establishing reliable financial reporting, safeguarding state assets, and maintaining compliance with applicable laws. This study aims to analyze the implementation of the government's internal control system and its contribution to promoting good governance in Bina Marga and Cipta Karya Office. The research employed a mixed-methods approach, combining qualitative and quantitative research techniques. The findings indicate that the overall implementation of government's internal control system in Bina Marga and Cipta Karya Office is very good. Moreover, the study shows that government's internal control system has a significant positive effect on good governance, contributing to 73.2% of its effectiveness.

However, a limitation of this study is its focus on a single agency, which reduces the generalizability of the findings. Future research should consider studying multiple agencies under the other provinces in Indonesia Government to achieve more comprehensive results and enhance the generalization of the findings.

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