GOOD GOVERNANCE FOR GOVERNMENT MANAGEMENT IN TASIKMALAYA REGENCY

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ARTICLEINFO	ABSTRACT
Keywords: *Management,* *Government,* *Good Governance,* *Tasikmalaya*	Building the concept of good governance is changing the way things work in a government environment and making the attitude of the government more accountable to play a role in creating a new system that is generally useful. The concept of good governance arises because of dissatisfaction with the performance of the government which has been believed to be the organizer of public affairs. Implementing good governance practices can be done in stages according to the capacity of the government, civil society, and market mechanisms. One of the strategic choices for implementing good governance in Indonesia is through the provision of public services. This research is a type of qualitative research, namely a method that focuses on open communication with selected sources and collecting data through conversation. In addition, qualitative research is also often referred to as the naturalistic research method because the research is carried out in natural conditions (natural setting). The results of this study explain that the concept of good governance that is applied to the process of internal supervision and regional financial administration in the Tasikmalaya district has a very simultaneous influence. Because basically regional financial administration is part of the elements that can support the realization of good governance. In addition, the better and more effective internal supervision is carried out (direct superiors, DPRD, regional inspectorate) it will have a positive impact in supporting the realization of good governance in every government institution in Tasikmalaya Regency.

1. INTRODUCTION

Today, all Indonesian people hope that the performance of each government institution can work in accordance with the direction and concept of good governance, namely an effective, efficient, transparent, accountable and responsible government administration (Anggraini, 2023). According to Apriliani (2022) and Budiana & Achmad (2022) the concept of good governance has actually been implemented for a long time by all parties, not only in government institutions, for example, the private sector and several community-owned companies have both adopted this good governance system in maximizing the performance of their employees. In simple terms, many parties translate governance as governance, which is meant here not only in terms of institutional structure and management, because the role of government (government) is only one of the three major actors that form an institution called governance (Badruzaman & Chairunnisa , 2012). Two other actors are the private sector and civil society. Therefore, in understanding governance, one must also understand how the integration of roles between the government (bureaucracy), the private sector and civil society in a mutually agreed game rule (Deviani et al., 2022).

In essence, governance is a framework of philosophical, theoretical and analytical concepts that is very useful as a basis for reforming ideology, paradigm, culture and governance management (public management) (Sustain, 2019). However, according to Hartati (2020) explains that the concept of governance is not only aimed at internal organizational orientation, but also at external aspects, outputs, outcomes and impacts, namely efforts to realize equitable prosperity for all elements of society as parameters of high-performance governance. . Besides that, this idea certainly also intersects with the desire to increase the competitiveness and innovation of public officials at the local, national and global levels (Hidayah, 2022).

In the journal Ikhbaluddin (2020) governance, which is translated into governance is 'the use of economic, political and administrative authority to manage state affairs at all levels. Meanwhile, according to the research results of Iswahyudi et al, (2016) governance includes all mechanisms,

processes and institutions where citizens and community groups express their interests, use legal rights, fulfill obligations and bridge differences between them. Jaelani further (2021) adds that, in the context of development, the definition of governance is a mechanism for managing economic and social resources for development purposes, so that good governance, as such, is a mechanism for managing substantial economic and social resources and their application to support sustainable development. stable with the main condition being efficient and relatively even.

Komala (2016) says that, on the other hand, the concept of good governance arises due to dissatisfaction with the performance of the government, which has so far been trusted as the organizer of public affairs. Implementing good governance practices can be done in stages according to the capacity of the government, civil society, and market mechanisms. One of the strategic choices for implementing good governance in Indonesia is through the provision of public services (Kurnia, 2016). There are three important reasons behind that public service reform can encourage good governance practices in Indonesia. First, improving the performance of public services is considered important by stakeholders, namely the government, residents and the business sector. Second, public service is the realm of the three elements of governance that interact very intensively, and thirdly, the values that have characterized good governance practices are translated more easily and practically through public services (Rahmat, 2022).

The application of the principles of good governance is very important in the implementation of public services to improve the performance of the state apparatus. This is because the government designed the concept of the principles of good governance to increase the potential for change in the bureaucracy in order to create better public services, besides that the public still considers public services carried out by the bureaucracy to be slow, unprofessional and expensive. As an illustration of the bad bureaucracy that has been carried out by the Indonesian government, among others (1) The bureaucratic organization is too fat (2) Overlapping authorities between institutions (3) The system is not ideal (4) Work procedures are not orderly (5) Civil servants civil servants are not yet professional, and most importantly there are still high practices of corruption, collusion and nepotism among government civil servants (Kusmayadi, 2012).

Based on this understanding of the notion of good governance, the addition of the adjective good in governance can be interpreted as good or positive governance, where good or positive traits are located when there is maximum deployment of resources from the potential of each actor on the basis of awareness and mutual agreement on the vision to be achieved (Rosdini et al., 2007). However, according to Sholehah (2022) governance is said to have good characteristics, if it has certain characteristics or indicators such as effectiveness, meaning that the implementation is right on target in accordance with the established strategic planning. Then efficient means that the administration is carried out in an efficient, effective and successful manner, then transparent means that all policies carried out by state administrators are open, everyone can carry out direct supervision so that they can provide an assessment of their performance on the results achieved. And finally, accountable means that government administrators are responsible for the policies set, and are accountable for their performance to all citizens at the end of each year of government administration.

Meanwhile, Sutarsa (2019) and Ilhami et al (2022) argues that good governance is always related to a job, especially good quality work, so that the work carried out must be optimal, therefore the success of a government organization is not only measured by a performance perspective, but also by looking at the management perspective. Like the Tasikmalaya Regency, which always improves and seeks various policies that can provide the best satisfaction and commitment to maintain the trust of all levels of society, one of which is built through the implementation of good governance. So with the implementation of a government that is based on good governance in order to increase public accountability in the end, it requires a strong commitment from all levels of government starting from the mayor and all his staff to make fundamental and significant changes for the better. That means, that organizational commitment is closely related to building governance based on the attitude of individuals who have fulfilled their rights and obligations according to their respective duties and functions within the organization, because the achievement of organizational goals is the work of all members of the organization.

2. METHOD

This study uses a qualitative method, which is a method that focuses on open communication with selected sources and collecting data through conversation. In addition, qualitative research is also often referred to as the naturalistic research method because the research is carried out in natural conditions

(natural setting). But Basrowi and Kelvin in Nugrahani, F., & Hum, M. (2014). put forward the qualitative method as one of the studies in which the researcher can recognize the subject, in everyday life, because the researcher is involved in the context, with the situation and setting of natural phenomena according to what is being researched. Each phenomenon is something unique, which is different from the others because of different contexts. There are various methods of data collection in qualitative research, including observation, textual or visual analysis (notes, books or videos), and interviews with individuals or groups. Data analysis techniques were carried out through the stages of data reduction (extracting the essence), data display (arranging meaning), and drawing conclusions (explaining the findings).

3. RESULTS AND DISCUSSION
Good Governance in the Aspect of Regional Financial Supervision in Tasikmalaya Regency

Accountability can be interpreted as the obligation to account for the success or failure of the implementation of the organization's mission in achieving the goals and objectives that have been set before, through a medium of accountability delivered periodically. Basically, accountability is the provision of information and disclosure of financial activities and performance to interested parties. Where to arrange accountability required information that is complete, correct, and timely as well as in accordance with the requirements required. Preparation of financial reports is a supporting requirement for accountability in the form of openness from the government regarding the activities of managing public resources, because accountability is also one of the most important basic principles in good governance.

As discussed earlier, governance is often defined as the mechanisms, practices and procedures used by the government and citizens in managing resources and solving public problems (Kumorotomo, 2007; Freddy et al., 2022). However, in this governance concept, the government is only one of the actors involved and is not included in the most decisive actor. The implications of the government's role as development as well as provider of services and infrastructure will shift to becoming a driving force for creating an environment that is able to facilitate other parties within an organization's scope.

Governance demands a redefinition of the state's role, and that means greater demands on citizens to monitor the accountability of the government itself. It can be said that good governance is a solid and responsible implementation of development management in line with the principles of democracy that is being adhered to by a country. Meanwhile, according to LAN and BPKP, the principle of good governance is defined as the administration of a solid, responsible, efficient and effective government by maintaining the synergy of constructive interactions including the domains of the state, the private sector and society (society).

In essence, good governance can also be applied to the supervision of a public institution because it is able to function as a tool to anticipate, monitor, respond to changes and adjust or help create order in organizational complexity (Dewi & Suparno, 2022; Sjuchro et al., 2022). In principle, supervision occupies an important position in government management, because it is an integral part of the overall planning process as well as being the main source of information about the implementation of policies that will determine the success of the organization, including the government organization itself.

Supervision is able to oversee the entire series of activities to be carried out by the leadership or top managers along with their respective work units within the organization's environment. Internal supervision in the public sector environment has a special nature, and is structured continuously, this is of course different from the way of work that is applied to organizations managed by the private sector (Hayat, 2020). Because the main feature in the management of public sector activities is obedience in implementing the budget. According to SE/14/M.PAN/10/2006 in the public sector, supervision carried out directly by superiors against subordinates has eight elements to carry out such supervision. The elements include organizing, personnel, policies, planning, procedures, recording, reporting, supervision and internal review. Where all of these elements are a series of activities that are jointly carried out by the leadership against his subordinates.

The concept of good governance is not new anymore, especially in the field of public government, this has actually been going on even when this country was planning its independence. Initially this concept appeared around 1996, to be precise when international institutions such as the United Nation Development Program (UNDP) and the World Bank introduced this terminology as good public governance or good governance, in which case the World Bank illustrates that the concept of governance means " The way state power is used in managing economic and social resources for the development of society". Namely an implementation of solid and responsible development management that is in line with the principles of democracy and an efficient market, for the growth of business activities by

including several main elements or principles, namely the principles of transparency (openness), accountability (responsibility), responsiveness (response), participation and so on.

Good governance is often associated with the decentralization system, this started after the collapse of the New Order regime where the transitional era government led by Mr. B.J Habibie passed Law no. 22 of 1999 concerning financial balance between the central government and regional governments which is a revision of the previous legislation, namely Law no. 5 of 1974 concerning the principles of governance in the regions.

With the ratification of Law no. 22 of 1999 means that barriers to democracy have been opened at the local level, so that the regions have wider authority in managing their resources, including in terms of services and public interests where the local community itself plays a role. Decentralization will make it easier for regions to carry out their own regional autonomy without major intervention from the center. Many have pinned their hopes on the success of regional autonomy, especially in encouraging the realization of good governance. Due to the large amount of regional authority in administering its government, it is hoped that it will also have an impact on the policy processes of regional legislatures that are more participatory, transparent, responsive and accountable.

But basically the concept of good governance has similarities with the contents of Government Regulation Number 101 of 2000 concerning the principles of good governance which consist of (a) Professionalism, increasing the ability and morale of government administrators so that they are able to provide services that are easy, fast, precise, with affordable costs (b) Accountability, improving the way decision makers are made in all fields that concern the public interest (c) Transparency, creating mutual trust between the government and the public through the provision of information and making it easy to obtain accurate and adequate information (d) Excellent service , the implementation of public services that include good procedures, clarity of tariffs, certainty of time, ease of access, completeness of facilities and infrastructure as well as friendly and disciplined service. And the last one is (e) Democracy and participation, encouraging every citizen to use the right to express opinions in the decision-making process, which concerns the public interest either directly or indirectly.

The concept of good governance itself is very appropriate to be applied in the world of bureaucracy in Indonesia, considering that this country is struggling and yearning for the creation of ideal good governance so that it is able to synergize well in every performance of the members involved. However, this work process certainly requires very mature readiness from all stakeholders involved, because if we look at the current facts, it is felt that this is still very far from expectations. Political interests, KKN, unfair trials, working outside authority, and lack of integrity and transparency are some of the problems that make good governance still not achievable (Maryam, 2017).

To achieve good governance in governance in Indonesia, the principles of good governance should be upheld in various important government institutions. By implementing the principles of good governance, the three main pillars that form the system, namely the government, corporations and civil society, should look after each other, support each other and actively participate in the governance that is being carried out. The implementation of good governance in Indonesia is actually motivated by two very basic things, firstly external demands where the influence of globalization has forced us to implement good governance. However, in practice the term good governance began to emerge in Indonesia in the late 1990s, along with interactions between the Indonesian government and foreign countries and donor agencies which highlighted the objective conditions of Indonesia's domestic economic and political development situation.

Then another thing that lies behind the implementation of good governance in Indonesia is influenced by internal demands, where people see and feel that one of the causes of the current multidimensional crisis is the occurrence of juice of power manifested in the form of KKN (Corruption, Collusion, and Nepotism), which this has become such an epidemic in all aspects of Indonesian people's lives, it is even more sad that most of these KKN practices often involve government officials, both from the executive, legislative and judiciary bodies.

In order for good governance to become a reality and to be successful, it requires commitment from all parties, government and society. Effective good governance requires good coordination and integrity, professionalism, and a high work ethic and morale. Thus the application of the concept of good governance in the administration of state government power is a challenge in itself. The implementation of good governance is the main prerequisite for realizing the aspirations of the people in achieving the goals and ideals of the nation and state. In this regard, it is necessary to develop and implement an accountability system that is precise, clear and real, so that governance and development can be directly efficient, successful and free from KKN practices (Towel, 2014).

The implementation of good governance should indeed rely directly on three interconnected pillars, namely the state/government and its apparatus as regulators, the business world or the private sector as market players, and the public as users of products from the business world. government alone, the results to be achieved are of course felt to be less than optimal and even require a very long time.

The concept of good governance that is involved in the procedures or procedures for the regional financial administration system is very important in the administration of government in each region, one of which was adopted by the Tasikmalaya Regency government, given the development of the volume of activities both the routine budget burden and the development budget burden from year to year continues to increase . Broadly speaking, what is meant by financial administration has the meaning of an orderly, systematic and chronological recording of regional revenues and expenditures for one fiscal year (Duadji, 2012). However, in a broad sense, the meaning of this record has the meaning as an act of administrative management and treasury management which results in an increase or decrease in regional wealth, both in the form of goods and money, which also includes executors of transitory tasks (UKP) in the context of implementing the APBD for one fiscal year.

In this case the administrative side can act as a source of information that functions to expedite the life and development of the organization because functionally the administration is able to work as a memory center and source of documents. As it is known that documents are very important to be used as authentic information material, or used as a tool for appropriate considerations in a decision-making process that is carried out by relying on the collection of complete, relevant and objective data on the results of reporting documents. After that, the data is processed and collected to obtain relevant information for the achievement of overall organizational goals and for solving existing problems.

In its implementation, the public accountability process adheres to the applicable laws and regulations in accordance with the principles of good governance. Thus the regional financial administration consists of several important actions such as collecting, recording, grouping, and storing the necessary documents, in an orderly, systematic, and chronological manner so that they will produce timely financial reports, accuracy in bookkeeping, availability of data , and document storage so that whenever needed it can be easily obtained of course on the basis of the pillars of good governance that have been implemented.

Internal control and regional financial administration have an influence on the concept of good governance applied in Tasikmalaya Regency, where the percentage reaches 0.192 or 19.2%. Thus simultaneously Internal Control and Regional Financial Administration affect Good Governance. Meanwhile, several other factors hinder and influence the effectiveness of the concept of good governance carried out in the Tasikmalaya Regency area with a percentage of 0.808 or 80.8%, which are suspected to come from factors the local government's internal control system itself includes planning, implementing, administering, reporting, accountability, and auditing regional finances internally and externally as well as all stakeholders of good governance along with adequate resources.

The results of the study also provide an indication that internal control and regional financial administration are part of the elements that can support the realization of good governance in the Tasikmalaya district. Because the better and more effective internal supervision is carried out (direct supervisor, DPRD, regional inspectorate) it will have a positive impact in supporting the realization of Good Governance (Budisetyowati, 2017). Likewise, the more efficient and effective administration of regional finances which is part of the cycle of regional financial management which includes planning, implementation, administration, reporting, accountability and auditing of regional finances will have a good impact on the achievement of good governance, especially in the aspect of creating an institutional system and governance management. clean, efficient, effective, transparent, professional and accountable.

According to Turisno (2002) internal supervision is indeed very influential on good governance, when every agency can be open or transparent to the public. This is difficult to realize because there is a process to create strict good governance that is carried out by every existing agency. Tight supervision to create good governance (good governance) due to the lack of openness in government performance. Meanwhile, the influence of regional financial administration partially on good government governance has a very large influence, thus public accountability does have a very close relationship with the development of the concept of good governance in the Tasikmalaya Regency environment.

The cause of administration is not able to work as optimally as possible due to a lack of reliable resources in the implementation of financial administration where these personnel must have skills in the field of government administration and government accounting. The results of the study showed a

lack of personnel with financial and accounting education backgrounds in several offices in the Tasikmalaya City Government. This can lead to a lack of understanding regarding administration that is guided by legislation. So that it will have an impact on available sources of information to be used as a basis for preparing government financial reports as a means of accountability to superiors and to the public.

4. CONCLUSION

In order to achieve good governance, in order to lead to high government performance, the three pillars of good governance: accountability, transparency, and participation must be properly implemented through concrete actions in the form of revitalization, namely the injection of good governance values into the practice of administering affairs (management) public with a real formal legal basis. The concept of good governance that is applied to the process of internal supervision and regional financial administration in the Tasikmalaya district has a very simultaneous influence. Because basically regional financial administration is part of the elements that can support the realization of good governance. In addition, the better and more effective internal supervision is carried out (direct superiors, DPRD, regional inspectorate) it will have a positive impact in supporting the realization of good governance in every government institution in Tasikmalaya Regency. Likewise, the more efficient and effective administration of regional finances which is part of the cycle of regional financial management which includes planning, implementation, administration, reporting, accountability and auditing of regional finances will have a good impact on the achievement of good governance, especially in the aspect of creating an institutional system and governance management. clean, efficient, effective, transparent, professional and accountable.

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