

The Influence of Government Supervision and SAKIP to Implementation Good Governance in Ditjen Binwasnaker & K3 Kementrian Ketenagakerjaan Republik Indonesia

Bagus Kuncoro¹, Rahima Purba² and Renny Maisyarah²

Magister Akuntansi, Universitas Pembangunan Panca Budi

Email : baguskuncoro2020@gmail.com¹ rahima@dosen.pancabudi.ac.id²

rennymaisyarah@gmail.com³

Abstract

The purpose of this study is to determine whether government supervision and implementation of SAKIP have an effect on Good Governance. The design of this research is quantitative, namely research to identify and show the influence of a variable on other variables. The research population includes employees in Ditjen Binwasnaker & K3 Kementrian Ketenagakerjaan Republik Indonesia is totaling 472 respondents. Slovin-based sampling technique will be used to identify the total population to be taken according to its proportion in each section until the end of the targeted 217 employee samples. This study uses data analysis techniques Structural Equation Modelling - PLS (SEM-PLS). The results of the hypothesis testing prove that Government Supervision has an effect on Good Governance. Specifically, the research findings conclude that Government Supervision can improve Good Governance. The implementation of SAKIP has an effect on Good Governance. Specifically, the research findings conclude that the implementation of SAKIP can improve Good Governance.

Keywords:

Government Supervision, SAKIP and Good Governance

INTRODUCTION

The modern era, the demand for transparent, accountable, and responsive governance is getting stronger, both from the community, the business world, and the international community. Good Governance is an increasingly relevant concept in creating an effective and efficient government. The principles of Good Governance, such as transparency, accountability, participation, and efficiency, are important prerequisites for a government that aims to improve public welfare (Addink, 2019). Government supervision and the implementation of SAKIP have an important role in supporting the implementation of Good Governance principles. With strict supervision and effective SAKIP, the government can carry out its duties more accountably, transparently, and responsively to the needs of the community, so that good governance can be realized (Li, Wen & Sun, 2018; Azis, 2020). However, in Indonesia, various challenges are still faced in the implementation of Good Governance. The many cases of corruption, inefficiency in budget use, and lack of transparency in the implementation of public policies indicate weaknesses in government supervision. The weakness of this monitoring system can result in failure to achieve development goals, a decrease in public trust in the government, and hinder the achievement of sustainable development.

The Indonesian government to improve good governance is by implementing the Government Agency Performance Accountability System (SAKIP). SAKIP is designed as a tool to measure the performance of government agencies, increase public accountability, and ensure that state resources are used effectively and efficiently. With SAKIP, the government is expected to be able to improve the quality of public services and support the creation of transparency in the implementation of government (Gowon, Yuliusman & Fortunasari, 2021). Although the implementation

of SAKIP has become an obligation for every government agency, the expected results have not been fully achieved. Several agencies still experience obstacles in implementing SAKIP, especially related to limited human resources, quality of planning, and lack of understanding of the importance of performance accountability. On the other hand, supervision carried out by internal and external supervisory institutions is often unable to effectively prevent deviations, so the risk of inefficiency and abuse of authority remains high.

Therefore, this study is important to conduct in order to examine more deeply the role of government supervision and SAKIP implementation in realizing Good Governance. Through this study, it is expected to identify the obstacles faced in the process of supervision and implementation of SAKIP, as well as provide recommendations that can support the optimization of the implementation of Good Governance in Indonesia. The many cases of corruption, misuse of budget, and non-compliance with regulations indicate that existing supervision has not been able to prevent or overcome deviations optimally. The impact of these cases indicates that several agencies have difficulty in compiling relevant performance indicators, monitoring performance achievements, and submitting timely and transparent accountability reports. This shows that the implementation of SAKIP has not been running optimally in all agencies. The lack of public information regarding performance achievements and budget use indicates a gap in the application of the accountability principle as measured through SAKIP. Supervision carried out by the inspectorate, BPK, and other supervisory institutions often runs separately from the performance evaluation process carried out through SAKIP. This causes potential inefficiencies in supervision, where a strong supervision mechanism is not yet connected to a good performance accountability system.

Several previous studies have discussed various aspects related to government supervision, SAKIP implementation, and its relationship to Good Governance (Afifah et al., 2022). However, there are still several gaps in the research that require further study. Most previous studies have focused more on the evaluation of SAKIP as an administrative system that plays a role in measuring the performance of government agencies. For example, many studies focus on reporting mechanisms, fulfillment of performance indicators, and target achievement. However, studies linking SAKIP implementation with its impact on improving the quality of Good Governance, such as transparency, accountability, and public participation, are still limited (Xu, Di & Chen, 2021). Most studies on supervision and SAKIP still focus on the national or ministerial level. Research at the local government level, which often faces different challenges in terms of supervision capacity and SAKIP implementation, is still relatively rare. In fact, many governance problems occur at the regional level, where there is significant variation in terms of resources, leadership commitment, and external supervision (Murdi & Putri, 2020). Research that explicitly examines the relationship between government supervision and the implementation of SAKIP in an effort to improve Good Governance has not been widely found. Many studies focus on the supervision aspect separately or only discuss SAKIP without connecting it to the supervision function. In fact, the effectiveness of supervision and SAKIP are interrelated elements in creating good governance. Several previous studies tend to ignore cultural and structural factors that influence the effectiveness of SAKIP implementation. For example, resistance from government employees, lack of leadership commitment, and limited human resources are often the main obstacles

in the implementation of SAKIP. However, this has not been discussed in depth in previous studies (Li, Wen & Sun, 2018).

Previous studies tend to focus on the technical aspects of SAKIP implementation, but there are still few that comprehensively measure the direct impact of SAKIP implementation and supervision on improving the quality of Good Governance (Afifah et al., 2022). A more systematic measurement of the impact of supervision and SAKIP on elements such as transparency, accountability, efficiency, and community participation still requires further exploration. This gap shows that there is still room for research development that can make a more significant contribution to the understanding and optimization of supervision and SAKIP in creating Good Governance. With a background that describes the research problem, researchers are interested in conducting research related to government supervision and SAKIP in creating Good Governance.

Literature Riview

1. Grand theory

This study adopts several theories that can explain the relationship patterns that form the Good Governance implementation model. Participation theory (Arnstein's Ladder of Citizen Participation, 1969) is a concept in various disciplines, including social sciences, management, education, and politics, which emphasizes the importance of individual or group involvement in the decision-making process, planning, and implementation of activities. This theory explains a model that describes the level of public participation in decision-making, from manipulation (the lowest level) to citizen power (the highest level) is very important in strengthening organizational management. Arnstein's Ladder of Citizen Participation theory (1969) also explains that, "community participation is based on the power of the community to determine a final product, and the extent of citizen power in determining plans and programs.

Institutional Theory pioneered by John W. Meyer and Brian Rowan (1977) introduced the concept of institutional isomorphism and discussed how the formal structure of an organization often reflects the need for legitimacy rather than the need for operational efficiency. This theoretical approach is used to understand how formal and informal institutions influence the behavior of individuals and organizations within a system. This theory emphasizes the role of institutions in shaping and regulating behavior and interactions in social, political, and economic contexts.

New Public Management Theory is an approach in public administration that emerged in the late 20th century. This theory adopts private sector management principles to improve efficiency, effectiveness, and accountability in the public sector. Christopher Hood (1991) explains that New Public Management focuses on improving efficiency and effectiveness in public services. The goal is to maximize results by using available resources optimally. Adopting managerial practices originating from the private sector, such as performance measurement, benchmarking, and results-based management.

2. Good Governance

The World Bank defines Good Governance as a solid and responsible development management organizer in line with the principles of democracy and efficient markets, avoidance, misallocation of investment funds, and prevention of corruption both politically and administratively, implementing budget discipline and

creating a legal and political framework for the growth of business activities (Mansoor, 2021). Furthermore, the United Nations Development Program explains that Good Governance is the use of political, economic and administrative authority to manage state affairs at all levels (Brown & Marsden, 2023). Good Governance is a concept that underlies how government should be managed to ensure that government policies and actions are carried out in a fair, efficient and transparent manner (Pierre & Peters, 2020). The application of Good Governance principles helps create an effective and responsive government to the needs of the community, as well as build public trust in government institutions (Doornbos, 2019; Kjaer, 2023).

3. Government Supervision

Government supervision is the process of monitoring, evaluating, and controlling carried out by the government to ensure that various public policies, programs, and activities are carried out in accordance with the regulations, provisions, and objectives that have been set (Rukanova et al, 2021). This supervision aims to prevent deviations, increase the effectiveness of program implementation, and ensure accountability and transparency within the government and public bodies (Xu, Di & Chen, 2021). Meanwhile, supervision in the context of regional government administration is an effort, action, and activity aimed at ensuring that regional government administration runs efficiently and effectively in accordance with the provisions of laws and regulations (Sururama & Amalia, 2020). Government supervision is a process to ensure whether a program implemented by the government is in accordance with what has been planned (Jatmiko, 2020).

4. Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP)

SAKIP is a system designed to measure and evaluate the performance of government agencies. This system requires every government agency to have clear strategic planning, measurable goals, and accountable reporting mechanisms (Afifah et al., 2022). The Government Agency Performance Accountability System (SAKIP) is a system designed to improve the performance and accountability of government agencies in Indonesia. SAKIP focuses on performance measurement and reporting to ensure that government agencies can achieve their stated goals efficiently and effectively (Murdi & Putri, 2020). SAKIP is the Government Agency Performance Accountability System, where this system is an integration of the planning system, budgeting system and performance reporting system, which is in line with the implementation of the financial accountability system (Gowon, Yuliusman & Fortunasari, 2021). The Government Agency Performance Accountability System, hereinafter abbreviated as SAKIP, is a systematic series of various activities, tools, and procedures designed for the purpose of determining and measuring, collecting data, classifying, summarizing, and reporting performance in government agencies (Azis, 2020).

5. Hypotesis Development

Government Supervision and Implementation of SAKIP in influencing Good Governance can be illustrated as follows:

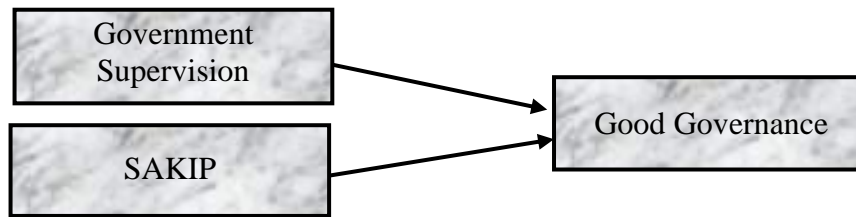


Fig.1. Conceptual Framework

Participation Theory can explain the relationship between government oversight and Good Governance, which emphasizes the importance of active community involvement in the decision-making process and implementation of public policy. This involvement not only enriches the democratic process but also ensures that decisions taken reflect the needs and aspirations of the community. Government oversight and participation theory are interrelated in realizing Good Governance. Government oversight has a significant influence on Good Governance. Effective oversight can strengthen the principles of Good Governance by ensuring that government actions are in accordance with established norms, laws, and standards. Government oversight plays a key role in realizing Good Governance by increasing accountability, transparency, prevention of corruption, effectiveness, efficiency, community participation, and compliance with the rule of law. Effective oversight ensures that the government runs in accordance with the principles of good governance, and can increase public trust in government institutions (Wibawa, 2019). Oversight ensures that government officials are accountable for their actions and decisions. With strict oversight, government officials must provide explanations and accountability for the use of resources and implementation of policies (Anwar, 2018). Oversight promotes transparency in the governance process by ensuring that important information about policies, decisions, and budget use is available to the public (Afandi, 2019). Effective oversight can prevent corrupt practices by monitoring and assessing government activities periodically. Oversight can also help detect and handle cases of corruption that occur (Suroso, Anggraini & Saleh, 2020).

Supervision can ensure that government policies and programs are implemented effectively and efficiently. With supervision, government agencies can correct weaknesses and optimize the use of resources (Resmadiktia, Utomo & Aiman, 2023). Supervision can encourage public participation in the governance process by ensuring that the voices and interests of the community are taken into account in decision-making (Dewi, 2022; Purba, 2023). Supervision helps ensure that all government actions comply with applicable laws and regulations. This helps maintain integrity and fairness in the governance process (Wahyudi, Haming & Junaid, 2018). Supervision by judicial institutions and supervisory commissions that assess compliance with laws and regulations (Ardiyanti & Supriadi, 2018). With supervision, decisions taken by the government can be evaluated and corrected if necessary. Supervision provides useful feedback to improve the quality of decision-making (Bilatula, Yusuf & Mahmud, 2023). Furthermore, the formulation of this hypothesis is:

H1 : Government supervision has a positive and significant influence on Good Governance in Ditjen Binwasnaker & K3 Kementrian Ketenagakerjaan Republik Indonesia.

Accountability and performance are two key elements of SAKIP that greatly influence Good Governance. Legitimacy Theory is closely related to accountability and performance in Good Governance. A government that is accountable and shows good performance will be considered more legitimate by the community. Accountability ensures that the government acts in accordance with laws and norms, while good performance shows effectiveness in meeting the needs of the community. Both contribute to the legitimacy of government, which is important for maintaining public trust and government effectiveness. Legitimacy Theory emphasizes that a government will be considered legitimate if it acts in accordance with the norms, values, and expectations of the community. A government that can be held accountable for its actions and decisions in accordance with laws and regulations will be considered more legitimate. Accountability ensures that the government complies with applicable norms and regulations, which supports their legitimacy in the eyes of the community (Rosliyati, 2018).

Accountability and performance have a direct and significant impact on Good Governance. Accountability increases transparency, reduces corruption, strengthens public participation, and increases public trust in the government. Meanwhile, good performance ensures effectiveness, efficiency, responsiveness, and high quality of public services. Both work synergistically to create a fair, transparent, and results-oriented government, which is the core of the principles of Good Governance (Ariatin, 2021; Purba & Umar, 2021). Accountability refers to the obligation of public officials to explain, be responsible, and be accountable for their actions and decisions (Jauhari & Rosdini, 2024). Accountability ensures that government actions are open and accessible to the public. It creates transparency in the governance process and allows the public to know how decisions are made and resources are used (Arofah & Basyar, 2024).

With the existence of an accountability mechanism, there is stricter supervision and assessment of government actions, which reduces the possibility of corruption and abuse of authority (Deviani, Novaria & Widiyanto, 2022). Accountability encourages public participation in the decision-making process and evaluation of government performance. Communities involved in this process can provide feedback and report irregularities (Anggraini, 2023). When public officials can be held accountable for their actions and operate with transparency, public trust in the government increases. This is important for the legitimacy and effectiveness of government (Karina, 2022). With accountability, decisions taken by the government must be based on careful consideration and can be accounted for, which improves the quality of decisions and policies (Elyani, 2019).

Accountability and Good performance ensure that government policies and programs are implemented effectively and efficiently, with optimal results from the use of resources. This supports the principles of Good Governance which focus on results and optimal use of resources (Wahyu et al., 2023). Good performance reflects the government's responsiveness to the needs and aspirations of the community. With good performance, the government can be faster and more precise in meeting the needs of the community (Ardiana, Prabawati & Wijaya, 2024). Furthermore, the formulation of this hypothesis is :

H2 : SAKIP Implementation has a positive and significant influence on Good Governance in Ditjen Binwasnaker & K3 Kementerian Ketenagakerjaan Republik Indonesia

METHOD

The research data was taken from the distribution of questionnaires to employees in the Directorate General of Binwasnaker & K3, Ministry of Manpower of the Republic of Indonesia, totaling 472 respondents. Sampling using the Slovin technique where the sample was taken with a percentage of leeway (e) of 10%, is:

$$N = \frac{472}{1 + 472 (0,05)^2} = 217 \text{ respondent}$$

Table 1. Population and Sample Characteristics

No	Distric	Unit	Proporsional	Sample
1	Setditjen Binwasnaker dan K3	54	$(54/472) \times 217$	25
2	Dit. Bina Pemeriksaan Norma Ketenagakerjaan	52	$(52/472) \times 217$	24
3	Dit. Bina Kelembagaan K3	40	$(40/472) \times 217$	18
4	Dit. Bina Sistem Pengawasan Ketenagakerjaan	35	$(35/472) \times 217$	16
5	Dit. Bina Pengawas Ketenagakerjaan dan Penguji K3	33	$(33/472) \times 217$	15
6	Dit. Bina Pengujian K3	49	$(49/472) \times 217$	23
7	Balai K3 Makassar	54	$(54/472) \times 217$	25
8	Balai K3 Samarinda	31	$(31/472) \times 217$	14
9	Balai K3 Medan	31	$(31/472) \times 217$	14
10	Balai K3 Bandung	52	$(52/472) \times 217$	24
11	Balai K3 Jakarta	54	$(54/472) \times 217$	19
Jumlah		472		217

Data analysis using the Multivariate Structur Equation Model PLS (SEM-PLS) technique. SEM-PLS modeling consists of a measurement model and a structural model. The structural model is intended to test the relationship between exogenous and endogenous constructs. While the measurement model is intended to test the relationship between indicators and latent constructs/variables (Ghozali, 2005; Umar, Purba & Nasution, 2021). SEM in this study was analyzed using SMART-PLS software.

RESULTS AND DISCUSSION

1. Data Validity Test

Measurement validity consists of convergent validity and discriminant validity. Convergent validity is determined using the loading factor parameter and the AVE (Average Variance Extracted) value. Measurement can be categorized as having convergent validity if the loading factor value is > 0.7 and the AVE value is > 0.5 (Jogiyanto, 2009). Discriminant validity is determined by looking at the cross loading of each variable and is categorized as having discriminant validity if it has a cross

loading value of 0.7 (Jogiyanto, 2009). The following are the results of the correlation between the indicator and its construct showing an outer loading value of > 0.7 . The outer loading value in the model can be seen in the following Figure.

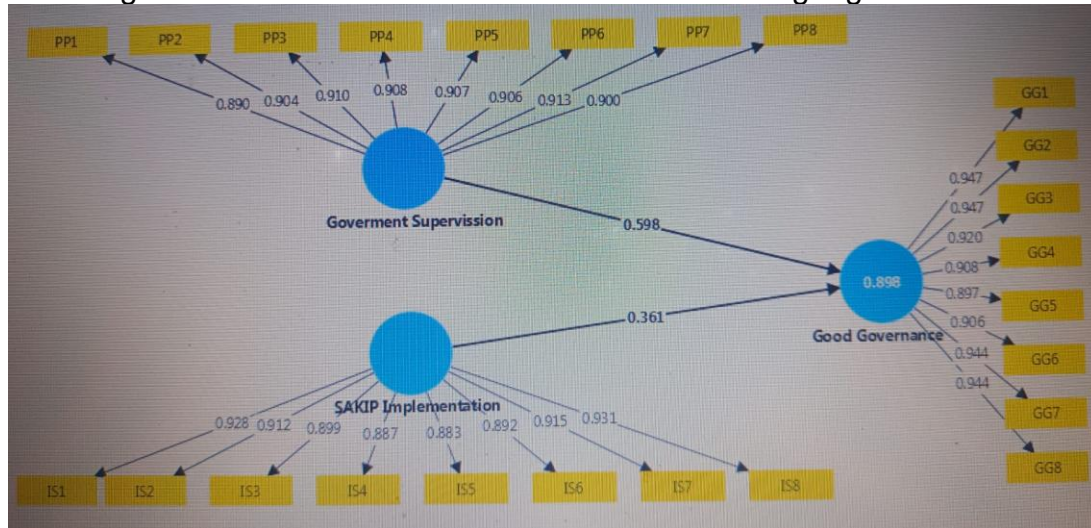


Fig.1. Outer Loading

The results of the validity test show that all instruments have a factor value of loading > 0.7 , meaning that the instrument is valid in explaining the variables. In addition, the convergent validity test is seen from the AVE value. Average Variance Extracted (AVE) describes the amount of variance that can be explained by the items compared to the variance caused by measurement error. The standard is if the AVE value is above 0.5, it can be said that the construct has good convergent validity, while the AVE value above 0.3 can be said to be quite good. This means that the latent variable can explain the average variance value of its indicators. The variables in this study already have an AVE value > 0.5 . The AVE value in the model can be seen in table 4.10 below.:

Table 2. Average variance extracted(AVE)

Variabel	Average variance extracted(AVE)
Good Governance	0.859
SAKIP	0.821
Government Supervision	0.819

Source: SMARTPLS-4 (2024)

Thus, it can be concluded that based on the outer loading and AVE values, the research data has met the requirements for convergent validity.

2. Reliability Test

Composite reliability tests the reliability value of indicators on a variable. A variable is said to meet composite reliability if it has a composite reliability value > 0.7 . The composite reliability value of each variable can be seen in the table below:

Table 3. Composite Reliability

	Composite reliability (rho_a)	Cronbach's alpha
Good Governance	0.976	0.976
SAKIP	0.969	0.969
Government Supervision	0.969	0.968

Source: SMARTPLS-4 (2024)

The Cronbach's Alpha value above shows a value above 0.6 which proves that the measurements in this study are reliable. Table 4.12 shows that the composite reliability value has met the requirements, namely more than 0.7.

3. Inner Model

Inner model evaluation or structural model test to see the direct and indirect influence between variables. Inner model evaluation with PLS-SEM begins by looking at the R-square value. Based on data processing with SmartPLS 4.0 Professional, the R-Square value is produced in the following image.

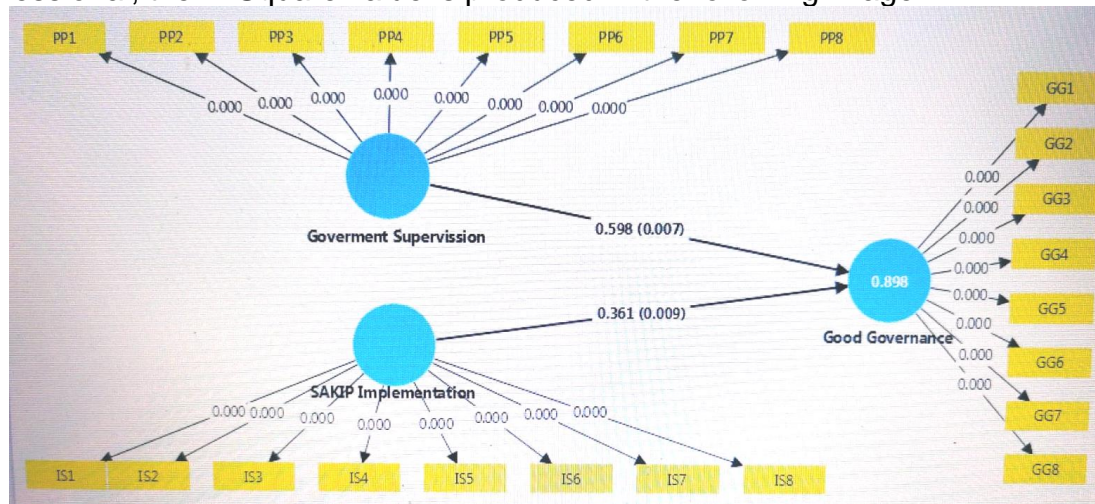


Fig. 2. R-Square
 Source: SMARTPLS-4 (2024)

Figure 3. shows that the R-square value is 0.898. This means that the percentage of the influence of the independent variable on the dependent variable is 89.8% while the remaining 10.2% is influenced by other factors. Further evaluation of the inner model by looking at the path diagram which shows how much influence the independent variable has on the dependent variable. The following figure is a path diagram in this model.

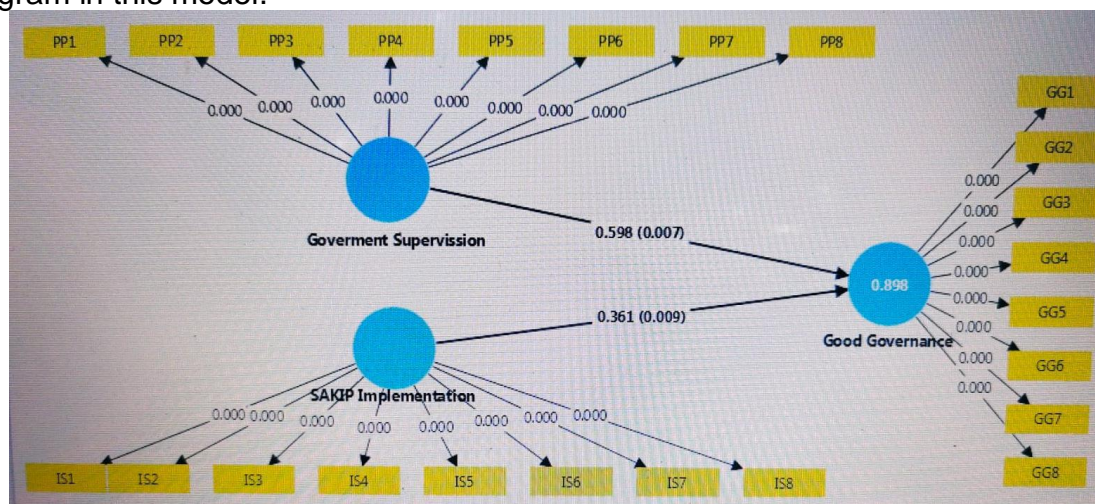


Fig. 3. Coefficient Value
 Source: SMARTPLS-4 (2024)

The figure above shows the magnitude of the influence (coefficient) of each variable. The magnitude of the influence of the variable Government Supervision on

Good Governance is positive at 0.598, meaning that the better the human Government Supervision, the Good Governance will increase by 59.8%. The magnitude of the influence of SAKIP Implementation on Good Governance is positive at 0.361, meaning that the better the planning of SAKIP Implementation, the Good Governance will increase by 36.1%.

4. Hipotesys Testing

After the data meets the measurement requirements, it can be continued by performing the bootstrapping method on SmartPLS 3.2.4. The bootstrapping method is a procedure for repeatedly taking new samples of N new samples from the original data of size n, where for a new sample, sample points are taken from the original data one by one up to n times with the taking (Efron & Tibshirani, 1998). The following table is the result of the t-statistic test.

Table 4. Bostraping Test

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Conclusion
SAKIP Implementation -> Good Governance	0,361	0,406	0,219	2,655	0,009	Accepted
Government Supervision -> Good Governance	0,598	0,552	0,222	2,697	0,007	Accepted

Source: SMARTPLS-4 (2024)

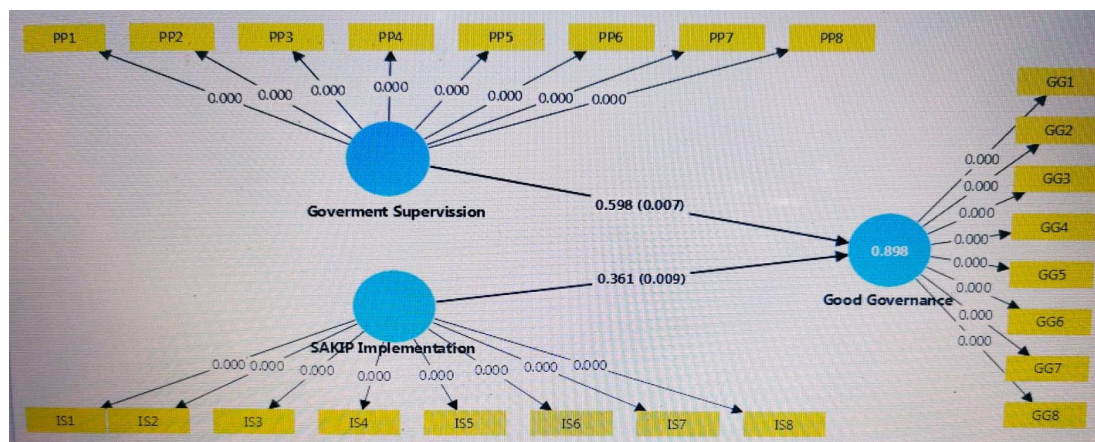


Figure 5. Coefficient Value

Source: SMARTPLS-4 (2024)

The Brostiping Test Table and the Probability image above show that Government Supervision has a significance value of $0.007 < 0.05$, meaning that the hypothesis is accepted, meaning that Government Supervision has a significant effect on Good Governance. The implementation of SAKIP has a significance value of $0.009 < 0.05$, meaning that the hypothesis is accepted, meaning that the implementation of SAKIP has a significant effect on Good Governance.

Discussion

1. The Influence of Government Supervision on Good Governance

The hypothesis states that Government Supervision has a significant effect on Good Governance. The results of testing the hypothesis of the effect of Government Supervision on Good Governance prove that the hypothesis is accepted. This means that Government Supervision has a significant effect on Good Governance.

The results of this study support previous studies such as Wibawa (2019), Anwar (2018), Afandi (2019), Hutagaol, J., & Irawan (2024), Resmadiktia, Utomo & Aiman (2023) and Wahyudi, Haming & Junaid (2018) which prove that the Implementation of SAKIP has a positive effect on Good Governance. Specifically, the research findings conclude that Government Supervision can improve Good Governance. Government Supervision has a very important role in creating Good Governance. Good Governance includes the principles of transparency, accountability, participation, responsiveness, and legal certainty in the administration of government. Effective supervision can support the achievement of this goal, ensuring that government policies, programs, and activities run properly, efficiently, and provide benefits to the community.

Government oversight helps ensure that public officials and government agencies are held accountable for their actions and decisions. Effective oversight includes monitoring budget use, program implementation, and achievement of established goals. If there is any deviation or abuse of authority, oversight can identify and impose appropriate sanctions. This encourages public officials to act in accordance with the principle of accountability. An example of effective implementation of oversight is the existence of oversight of the use of state funds, such as that carried out by the Audit Board of Indonesia (BPK) or the Inspectorate General in each agency, which can ensure that the allocated budget is used appropriately and in accordance with the agreed objectives.

Government oversight ensures that government activities can be monitored by the public and stakeholders, such as non-governmental organizations (NGOs), the media, and the community itself. With good oversight, information related to policies, budgets, program implementation, and results achieved can be accessed by the public, which in turn strengthens transparency in government. This implementation can be in the form of annual reports or performance reports published by government agencies or supervisory institutions, such as the Komisi Pemberantasan Korupsi (KPK) or the Ombudsman, providing clear information on achievements and challenges in public services.

Effective supervision, both internal (for example the Inspectorate General) and external (for example the BPK, KPK, or the community), can prevent abuse of power, budget misappropriation, and other corrupt practices. Effective supervision will require public officials to act transparently and in accordance with applicable regulations. Implementations that can be carried out include the Inspectorate General in each ministry conducting audits of budget management and policies taken by government officials, while the KPK can take preventive and enforcement actions against corruption cases that occur. Supervision that involves the community can increase public involvement in monitoring government performance. By involving the community in supervision, for example through a public complaint mechanism or public consultation forum, the government becomes more open and responsive to the needs and aspirations of the public. Implementations that can be carried out by conducting and creating a public complaint system (SPM) or a supervision website that can be accessed by citizens, allowing the public to report violations or discrepancies in public services and policies taken by the government.

2. The Impact of SAKIP Implementation on Good Governance

The hypothesis states that the Implementation of SAKIP has a significant effect on Good Governance. The results of testing the hypothesis of the effect of SAKIP

Implementation on Good Governance prove that the hypothesis is accepted. This means that the Implementation of SAKIP has a significant effect on Good Governance. The results of this study support previous studies such as Rosliyati (2018), Ariatin (2021), Jauhari & Rosdini (2024), Irawan & Muda (2023) and Deviani, Novaria & Widiyanto (2022) which prove that the Implementation of SAKIP has a positive effect on Good Governance. Specifically, the research findings conclude that the Implementation of SAKIP can improve Good Governance. The implementation of SAKIP shows that effective implementation of SAKIP is very important in strengthening the principles of good governance, such as accountability, transparency, participation, and efficiency in government. With SAKIP, the government can more easily evaluate performance, manage the budget better, and provide more optimal public services. Although there are challenges in its implementation, the long-term benefits generated can improve the quality of government and strengthen public trust in the government.

Good Governance refers to the principles of good governance in government, including transparency, accountability, participation, responsiveness, and legal certainty. SAKIP requires that every government agency can prepare a performance plan, set clear performance indicators, and monitor and evaluate the achievement of that performance. Thus, SAKIP encourages every official to be responsible for the results of their performance. When the government can measure and report its performance clearly, the public and related parties can know the extent to which government agencies fulfill their promises and targets. Through SAKIP, the government is required to convey information related to performance plans and achievements to the public. With this system, data related to performance achievements and budget use becomes more open. This allows the public to monitor, provide input, or assess government performance. This transparency helps build public trust in the government. SAKIP encourages every government agency to plan and implement work programs by using resources optimally. By setting performance indicators and monitoring achievements, government agencies can find out whether the resources used have produced results in accordance with expectations. This has the potential to reduce budget waste and improve the quality of public services. SAKIP can encourage public participation in the planning process and evaluation of government performance. A government that is open in conveying information about its performance allows the public to provide input and constructive criticism, which in turn can help improve government policies and programs. With performance monitoring through SAKIP, the government can respond more quickly to problems or deficiencies in the implementation of policies or programs. If an agency does not achieve the performance targets that have been set, this can be immediately identified and corrected. The government becomes more responsive to the dynamics that occur in society.

SAKIP encourages the implementation of policies and programs in accordance with applicable provisions. Every program run by the government must have clear objectives, measurable indicators, and be carried out in a legal manner according to the law. This helps ensure that government activities do not deviate from existing regulations, providing a sense of security and justice for the community. Through SAKIP, the evaluation and feedback process of the performance achieved provides an opportunity for continuous improvement. When a program does not reach its target, an analysis will be carried out to find the root

cause and future improvements. This leads to continuous improvement in the quality of public services.

Conclusion

The results of the hypothesis testing prove that Government Supervision has an effect on Good Governance. Specifically, the research findings conclude that Government Supervision can improve Good Governance. Effective supervision will require public officials to act transparently and in accordance with applicable regulations. The implementation of SAKIP has an effect on Good Governance. Specifically, the research findings conclude that the implementation of SAKIP can improve Good Governance. Thus, SAKIP encourages every official to be responsible for the results of their performance. When the government can measure and report its performance clearly, the public and related parties can know the extent to which government agencies fulfill their promises and targets.

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