

Principles of Good Governance: Operational Management Direct Expenditure and Tax Services in General Affairs Division Secretariat of Local People's Representative Council (DPRD) West Java Province, Indonesia

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ABSTRACT

The implementation of good governance in the operational service management of direct spending and tax documents in the General Section of the Secretariat of the West Java Provincial People's Representative Council is very important to do. This aims to improve the quality of public services, transparency, accountability, and effectiveness of the use of public funds. This study aims to analyze the implementation of good governance principles in organizing the service of shopping documents and direct spending taxes in the General Section of the Secretariat of the West Java Provincial DPRD. The implementation of the principles of transparency, accountability, and community participation is believed to be able to encourage an increase in the quality of public services

INTRODUCTION

The public sector in Indonesia has experienced a paradigm shift in governance, from the traditional paradigm to a new paradigm that leads to the concept of good governance. [\(Dailiati et al., 2018\)](#) The concept of good governance has become a reference in efforts to improve the quality of public services in various government institutions. [\(Dailiati et al., 2018\)](#) One of the government agencies that is required to implement the principles of good governance is the Secretariat of the West Java Provincial People's Representative Council, especially the General Section which handles the operational service management of shopping documents and direct shopping taxes.

The application of good governance principles in public financial management, such as transparency, accountability, and participation, is important to realize effectiveness and efficiency in the management of spending funds and direct spending taxes. [\(Rahman, 2020\)](#) Transparency is achieved when the government is willing to inform the public/DPRD how public funds are used or managed in government activities and programs. [\(Sayuti et al., 2018\)](#) Meanwhile, public accountability is the government's obligation to be responsible for the management and control of resources and policies entrusted to it in order to achieve the goals that have been set periodically.

The application of good governance principles in public financial management can improve the performance of local governments in the budget management process. Supervision is also very necessary, because basically supervision is used to realize the goals of an organization or local government in achieving success. [\(Yaqin et al., 2018\)](#) In addition, local governments must be able to realize the concept of value for money in financial management which includes economic, efficient and effective aspects. [\(Budiarto & Puspitasari, 2020\)](#)

Based on the description above, it can be concluded that the implementation of good governance in the operational service management of direct spending and tax documents in the General Section of the Secretariat of the West Java Provincial People's Representative Council is a very important thing to do. This aims to improve the quality of public services, transparency, accountability, and effectiveness of the use of public funds.

LITERATURE REVIEW

According to the world bank (*world bank*) good governance is a waypower that can be utilized when managing various social and economic resources to develop society. (Mardoto, 2009)

UNDP (United National Development Planning) explains that the concept of good governance is the practice of implementing the authority to manage various affairs, including the implementation of the state politically, economically and administratively in all categories. Based on the concept above, there are 3 bases of good governance, namely:

- a) People's welfare (economic governance)
- b) Stages in decision making (political governance)
- c) c) Implementation of policy (administrative governance). (Prasetijo, 2009)

Governance defined by governance (the act and fact, manner of governing). therefore, governance refers to an activity, method, and action and system of implementation. (Rewansyah, 2010, p.80). The theory of governance states the overall process of government change. Governance is a decision-making or public policy and the process when the decision is implemented or not.

Based on PP No. 41 of 2007, the Regional Secretariat is a work unit that is obliged to assist the regional head in formulating government policies, coordinating OPDs and carrying out regional duties in organizing government, administration, organization and governance as well as providing administrative services to all regional apparatus.

The DPRD Secretariat is a factor in administrative services and provides encouragement regarding the responsibilities and functions of the provincial DPRD. Technically operationally, the provincial DPRD secretariat is positioned under and has responsibilities to the governor through the provincial secretary. In Central Java gubernatorial regulation no. 55 of 2016 it is stated that the DPRD secretariat is tasked with assisting the governor in carrying out secretarial and financial administration, assisting in carrying out the responsibilities and functions of the provincial DPRD, and facilitating and coordinating the experts needed by the provincial DPRD in carrying out its rights and functions according to the needs required.

METHODOLOGY

To answer the problem formulation, this study uses a qualitative approach with a case study method. Data collection was carried out through in-depth interviews with informants, observations, and documentation studies. The data collected were analyzed descriptively using the Miles and Huberman interactive model data analysis technique.

Qualitative Data Analysis Process

1) Pre-Field Analysis

Analyses were conducted on data from preliminary studies, or secondary data, related to the research focus.

2) Analysis During the Field

This study uses the “interactive analysis” model from Miles and Huberman as visualized in the following figure.1

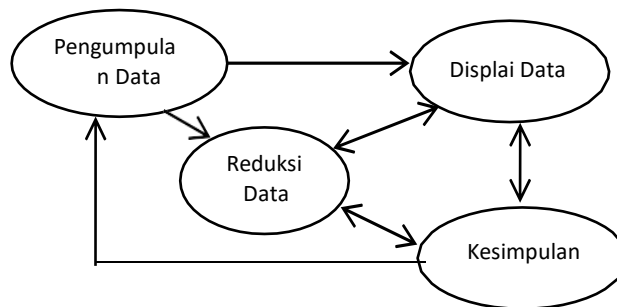


Figure. 1. Interactive Analysis Model of Miles and Huberman1
Matthew B. Miles and Michael Huberman. (1992). *Qualitative Data Analysis*. Jakarta: UI-Press, p. 20.

Source: Data analysis components according to Miles & Huberman

RESULT

Based on the research results, the implementation of the principles of good governance in the provision of direct shopping and tax document services in the General Section of the West Java Provincial DPRD Secretariat has not been implemented optimally.

Related to the principle of transparency, local governments are still not fully open in providing information regarding budget management and accountability for the use of public funds to the public. The public has difficulty accessing detailed and transparent financial information, either through print media, electronic media, or official government websites.

Meanwhile, in terms of accountability, there are no clear standards and indicators related to measuring the performance of the implementation of shopping document services and direct shopping taxes. Financial accountability is only carried out internally and has not been conveyed to the public openly.

With regard to community participation, the General Section of the Secretariat of the West Java Provincial DPRD has not yet involved the community widely in the planning, implementation and supervision process of direct shopping and tax document services.

DISCUSSION

The principle of transparency has been implemented through the use of information technology in the verification process of shopping documents and shopping taxes in the Secretariat Section of the West Java Provincial DPRD. However, public communication regarding this verification process still needs to be improved to be more transparent and accessible to the public.

The principle of accountability has been implemented through periodic performance reporting, but responsibility and authority need to be emphasized. In addition, tax analysis also needs attention to realize transparent and accountable financial management. Meanwhile, the principle of community participation is still not optimal due to limited space for the community to be involved in the service improvement process.

Coordinate intensively with related units to ensure compliance with applicable regulations and procedures in the management of shopping document services and direct shopping taxes. Nevertheless, efforts to improve service quality continue to be made through improving procedures, increasing human resource competencies, and using information technology.

Carrying out Checks on the Completeness of Shopping Documents and Direct Shopping Tax:

- Check the completeness and suitability of the direct shopping request letter.
- Check the completeness of supporting documents, such as receipts, invoices, and tax deduction certificates.
- Checking budget availability and conformity of allocation with spending plan.
- Ensure all documents comply with applicable rules and regulations.

Overall, the implementation of good governance principles in organizing direct spending and tax document services in the General Section of the West Java Provincial DPRD Secretariat has not been fully effective. There are several challenges that need to be addressed, such as the need to strengthen internal coordination, develop policies that are more conducive to community participation, and increase the capacity of human resources to provide quality services. Nevertheless, efforts to implement good governance sustainably in government organizations need to be continuously encouraged, including in the General Section of the West Java Provincial DPRD Secretariat.

CONCLUSIONS AND RECOMMENDATIONS

This study concludes that the implementation of good governance principles in the management of shopping document services and direct spending taxes in the General Section of the Secretariat of the West Java Provincial DPRD has not been fully effective. Although there have been efforts to implement transparency, accountability, and public participation, continuous improvement and strengthening are needed so that the implementation can run more optimally. This is important to do in order to improve the quality of public services provided by related agencies. In the future, there needs to be a strong commitment from leaders and apparatus to continue to strive to improve and perfect good governance practices in the management of shopping document services and direct spending taxes. To achieve a more effective implementation of good governance, efforts are needed such as improving internal coordination, developing policies that are more conducive to public participation, and increasing the capacity of human resources in order to provide quality services. Continuous commitment from all stakeholders is also an important key in realizing better governance improvements in the future.

FURTHER STUDY

- 1) Measuring the extent to which Good Governance is implemented effectively
- 2) Assess the extent to which the principles of good governance are implemented properly
- 3) Describe the conditions for implementing Good Governance

ACKNOWLEDGEMENT

1. The priority or urgency of this research is based on the empirical findings obtained which can provide academic contributions, especially in the field of governance studies in the General Section of the Secretariat of the West Java Provincial DPRD.
2. This research is expected to be used as reference material in order to add to and complete studies on governance studies.

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