



Implementation of Good Corporate Governance in the Financial Management System

Ilham Z. Salle¹, Winarti¹, Ariyanti Inayah¹, Marsela Ria², Nur Alimin Azis³

¹Program Studi Akuntansi STIE Indonesia, Makassar

²Sekolah Tinggi Ilmu Ekonomi Indonesia, Makassar

³STIE YPUP Makassar, Indonesia

*Corresponding Author: Ilham Z. Salle

Email: ilham@stieindonesia-stikimks.ac.id



Article Info

Article history:

Received 03 September 2025

Received in revised form 19

December 2025

Accepted 16 January 2026

Keywords:

Good Corporate Governance System

Financial Management

JEL Classification:

G34, H83, H61, D73, M48

Abstract

This study aims to determine the implementation of good corporate governance in the financial management system of the Makale Selatan District Office, Tana Toraja Regency. This study uses qualitative descriptive analysis. Data in this study were collected through observation, direct interviews and documentation. The results of this study indicate that the Makale Selatan District Government, Tana Toraja Regency has implemented the principles of good corporate governance as in the Minister of Home Affairs Regulation Number 77 of 2020 which consists of transparency, accountability, public participation, and efficiency in financial management in the Makale Selatan District, Tana Toraja Regency, although the implementation has not been optimal as in the principle of transparency because the Makale Selatan District Office, Tana Toraja Regency should create and manage an official website as a public information media. So that the public or other parties can more easily access information and the principle of transparency in financial management can be applied optimally, where the use of the website also shows that the sub-district follows technological developments and realizes modern and accountable governance.

Introduction

In the era of bureaucratic reform and increasing demands for good corporate governance, financial management in government institutions, including sub-district offices, has become a major public concern. As a work unit that interacts directly with the public, sub-district offices play a strategic role in providing public services and managing financial resources mandated by the state. A sub-district is an administrative division under a regency or city, led by a sub-district head. It is tasked with implementing some government affairs delegated by the central or regional government. As an administrative unit closer to the community, the sub-district is tasked with facilitating the implementation of government policies, providing public services, and overseeing government activities at the sub-district or village level (Madubun et al., 2024; Mubaraq et al., 2024; Sanyare et al., 2024; Mensah et al., 2024). In line with the development of the government system that encourages decentralization, sub-districts were established to strengthen the regional autonomy system. The existence of sub-districts is expected to create more efficient, transparent services that directly address the needs of the community. Law Number 23 of 2014 concerning Regional Government stipulates that sub-districts are regulated as regional apparatuses that exercise some of the authority of the regent/mayor (Suhardi, 2025). This demonstrates that sub-districts are not merely administrative areas but also play an active role in managing government affairs. The implementation of a sub-district-based governance system allows for a more responsive government to local needs and facilitates coordination

between the government and the community (Zhao, B., & Wang, K. (2022; Samangun, A., & Bakar, A. (2023; Utomo, et al., 2023). In the context of sub-district governance, financial management is a crucial aspect that must be well-organized to ensure the effective and appropriate use of public funds (Schneider & Mianda, 2022; Hao, 2023). However, various challenges often arise in implementing sound financial management within sub-district offices. Inefficiencies in financial management often arise from weak internal monitoring and control systems and unclear budget allocations, making financial management vulnerable to errors and irregularities. For example, in a 2009 case examined by the Supreme Audit Agency (BPK), which involved sub-district-level financial reports, this was often uncovered through audits by the Supreme Audit Agency (BPK). For example, in Bekasi City, the BPK discovered the disclosure of Rp 89 billion in regional financial reports, which included revenue shortfalls and unclear administration. Furthermore, in Wori District, North Minahasa Regency, several cases of village fund corruption have occurred, resulting in state losses reaching billions of rupiah, demonstrating the high risk contributing to village financial management. This reflects the need for stricter oversight to prevent similar irregularities.

Furthermore, transparency is often a barrier to financial management at the sub-district level. Information related to budgets, data allocations, and reports on the use of public funds is often not disclosed transparently, making it difficult for the public, as stakeholders, to determine the extent to which sub-district funds are being used in accordance with their stated objectives. This has the potential to undermine public trust in sub-district offices and impact the authority of government agencies as a whole. Lack of accountability is also a significant issue frequently encountered. Sub-district offices, as government agencies, often face difficulties in transparently and accurately accounting for the use of public funds. This lack of accountability can lead to a loss of public trust and negative perceptions of the agency's integrity and commitment to managing public funds. Leny (2015) defines good governance as a government that carries out its assigned duties and is accountable to the public in a professional, transparent, responsible, and fair manner. Rizal Djalil (2014) defines good governance as sound and clean governance, demanded by the people to receive transparent and accountable public services.

Good governance is a concept that refers to good governance. According to Mardiasmo (2018), good governance is the implementation of solid and responsible management in development, in line with the principles of democracy and an efficient market, and avoids errors in allocation and investment. Good corporate governance is not only applied in the corporate sector, focusing on good governance principles to protect shareholder interests, improve company performance, and safeguard business entities. Good governance, on the other hand, is a broader concept applied in the government sector or public organizations. It encompasses responsible, transparent, accountable, participatory, and service-oriented public administration. Therefore, in the government context, good corporate governance, which initially developed in the private sector, has also been adopted and developed in the government sector, becoming a broader concept known as good governance.

Good corporate governance in the context of sub-district government includes the application of principles such as accountability, transparency, and public participation, aimed at strengthening institutional structures, ensuring appropriate budget utilization, and enhancing public trust (Ellen, 2023; Madzonga, 2023; Saputra & Hidayat, 2024; Rifyansyah, 2024; Hayati, et al., 2025). This ensures that all sub-district office activities are efficient, transparent, and service-oriented. However, achieving these goals requires a better understanding of good corporate governance among government officials and a strong commitment to addressing existing challenges. Collaborative efforts between sub-district governments and the community are crucial for creating an effective and responsive government to public needs. This case

demonstrates that financial management in many sub-district offices does not fully comply with the principles of good corporate governance (Nurmayani, 2025). Obstacles such as the lack of a strict oversight system, minimal transparent reporting, and a low culture of accountability often hinder sound financial management (Mukuri, 2022; Asamoah & Ile, 2024; Indah, 2025). Therefore, the application of good corporate governance principles in government financial management, including at sub-district offices, is becoming increasingly important, in line with demands for transparency and accountability in public administration. State finances managed at the sub-district level must be carefully safeguarded to prevent waste, abuse of authority, or corruption. Therefore, sub-district governments need to implement good corporate governance to help build public trust, allowing the public to see how the sub-district office is responsible in using public funds and carrying out government duties. Transparency in financial management and regular reporting will provide the public with access to government oversight, while accountability ensures that every decision is accountable.

Method

Research Location and Time

The research was conducted at the Office of Makale Selatan Sub-district, Tana Toraja Regency, South Sulawesi Province, Indonesia. The study took place from April 10, 2025, to May 10, 2025.

Type of Research

This study employs a qualitative descriptive research design. The descriptive qualitative approach was chosen to gain an in-depth understanding of how the principles of Good Corporate Governance are applied in the financial management system of the Makale Selatan Sub-district Office.

Types and Sources of Data

In this study, two types of data were utilized, namely qualitative and quantitative data. The qualitative data were obtained through observation and interviews, which allowed the researcher to capture detailed insights into the application of good corporate governance principles in financial management. Meanwhile, the quantitative data were derived from the official financial reports of the Makale Selatan Sub-district Office, providing measurable evidence to support the qualitative findings.

The sources of data were categorized into primary and secondary sources. Primary data were collected directly through interviews with key informants, including the Head of the Sub-district, the Secretary, and the Treasurer of the Makale Selatan Sub-district Office. These informants were selected based on their roles and responsibilities in financial management, ensuring that the information gathered was both relevant and authoritative. Secondary data, on the other hand, were obtained from financial reports, demographic records, and supporting documents such as books, journals, and statistical publications from government institutions. These secondary sources were used to complement and validate the primary data collected during the fieldwork.

Secondary data in this study consist of financial reports, demographic records, and various documents obtained from relevant literature, including books, academic journals, and official statistical publications issued by government institutions. These sources provide contextual background and empirical support that complement the information gathered from primary data. By integrating secondary data, the researcher ensures a more comprehensive analysis, as

these materials serve to validate, reinforce, and strengthen the findings derived from interviews and observations.

Data Collection Techniques

To obtain comprehensive data and information, the researcher employed three data collection techniques: observation, interview, and documentation. Observation was conducted through direct visits to the Makale Selatan Sub-district Office, where the researcher systematically examined, recorded, and interpreted relevant behaviors and phenomena, particularly the application of good corporate governance principles in financial reporting and management. Semi-structured interviews were also carried out with selected informants, allowing for flexibility in exploring issues more openly while still maintaining focus on the core research objectives. This method, which falls under in-depth interviewing, enabled the researcher to ask guiding questions while giving informants the freedom to elaborate on their experiences and perspectives regarding the implementation of governance principles in financial management. In addition, documentation was used to review and analyze written materials that supported the findings of the study. The documents examined included the historical background of the Makale Selatan Sub-district Office, its organizational structure, and official records such as financial reports and demographic data. Together, these three techniques provided a comprehensive set of data, ensuring the reliability and depth of the research findings.

Data Analysis Method

The study employs a qualitative descriptive analysis method to describe and interpret the data collected through observation, interviews, and document analysis. The process of data analysis was carried out in three main stages. The first stage, data reduction, involved summarizing, selecting, and focusing on essential information while eliminating irrelevant details, which enabled the researcher to identify key themes and patterns within the data. The second stage, data display, consisted of organizing the information in a systematic manner so that the findings could be more easily interpreted and meaningful conclusions could be drawn. The final stage was verification, or conclusion drawing, in which preliminary interpretations were considered tentative until supported by sufficient and consistent evidence. Once validated by the data, these conclusions were established as credible research findings, thereby ensuring the reliability and rigor of the study.

Result and Discussion

Data Description

This research was conducted at the Makale Selatan Sub-district Office, Tana Toraja Regency, using a qualitative approach aimed at analyzing the implementation of good corporate governance (GCG) in the financial management system of the sub-district office. The study applied direct field observations, followed by interviews with key staff members of the sub-district office. Interviews were recorded and documented using a mobile phone, while official documents such as financial reports were also reviewed as supporting evidence. The primary focus of the study was to evaluate whether the financial management practices of the Makale Selatan Sub-district Office align with the principles of good corporate governance, as stipulated in Regulation of the Minister of Home Affairs (Permendagri) No. 77 of 2020.

The interviews were scheduled based on mutual agreement between the researcher and the informants, taking into account their work schedules and responsibilities. The interviews were conducted in the respective offices of the sub-district head, the secretary, and the treasurer.

Prior to the interviews, the researcher explained the purpose and objectives of the study to ensure clarity and informed participation.

Transparency in local government financial management requires financial information to be accessible and available to the public. In accordance with Permendagri No. 77 of 2020, local governments are mandated to publish financial reports and provide adequate access to accurate and reliable information. At the sub-district level, transparency builds public trust and encourages participation, while also minimizing opportunities for irregularities.

In practice, the Makale Selatan Sub-district Office has implemented transparency by systematically preparing and reporting financial information such as budget allocations, transaction records, and accountability reports. Although not fully digitized, the process reflects compliance with regulatory standards. Public access is provided primarily through direct requests at the office, as the sub-district does not yet have an official website.

According to M.P.T. (Head of Sub-district):

“In terms of financial management at the Makale Selatan Sub-district Office, transparency is prioritized. Quarterly reports are routinely submitted and can be accessed directly at the sub-district office, Baplitbangda, and DPKAD.” (Interview, May 15, 2025).

Similarly, I.S. (Sub-district Secretary) explained:

“Regarding financial report publication, the public or other stakeholders may request access to budget realization reports. However, since the office does not yet have an official website, access must be obtained directly at the office.” (Interview, May 15, 2025).

In addition, T.M.T. (Treasurer) noted:

“We provide financial data to students and researchers who need it. However, for now, financial reports and budget realizations can only be accessed directly at the sub-district office because no website is available.” (Interview, May 15, 2025).

From the above responses, it can be concluded that the principle of transparency has been reasonably well implemented. Although access is limited to physical channels, the sub-district demonstrates openness in financial accountability and allows the public and stakeholders to obtain the required data and information.

Implementation of Accountability in Financial Management

Accountability refers to the obligation of local governments to be responsible for the use of public funds. According to Permendagri No. 77 of 2020, accountability must be ensured through strict budgeting, auditing, and reporting mechanisms. In Makale Selatan, accountability is supported by a clear organizational structure, division of tasks, and regular performance evaluations. Internal controls are implemented through periodic inspections by the inspectorate, while external accountability is reinforced by audits conducted by the Audit Board of Indonesia (BPK).

As explained by M.P.T. (Head of Sub-district):

“We routinely submit financial reports to DPKAD and Bappeda. Reports are also examined by the district inspectorate, provincial inspectorate, BPKP, and BPK, ensuring no findings or errors occur in our financial reporting.” (Interview, May 15, 2025).

Likewise, I.S. (Sub-district Secretary) emphasized:

“In my experience, financial accountability reports have always complied with regulations and laws. The involvement of BPK in examining reports ensures that errors or irregularities are avoided.” (Interview, May 15, 2025).

Further, T.M.T. (Treasurer) added:

“Makale Selatan is often used as a sample in financial audits of sub-districts. There are no findings, and every staff member is held accountable for their duties. We also conduct quarterly performance evaluation meetings.” (Interview, May 15, 2025).

The findings indicate that accountability in financial management at the Makale Selatan Sub-district Office is effectively enforced, as reflected in the absence of audit findings and the existence of regular evaluations.

Implementation of Public Participation in Financial Management

Public participation ensures that citizens are involved in decision-making regarding financial management. In line with Permendagri No. 77 of 2020, public consultations are required during the preparation of local budgets (APBD). At the sub-district level, this principle is realized through Development Planning Conference (Musrenbang), where community representatives can express their aspirations and proposals regarding budget allocations.

As described by M.P.T. (Head of Sub-district):

“Community involvement in financial decision-making occurs through Musrenbang, where proposals for infrastructure, social, and economic programs are submitted. For example, the current Musrenbang is aligned with the Regent’s Toraja Masero program, which requires each village to contribute its aspirations.” (Interview, May 15, 2025).

I.S. (Sub-district Secretary) confirmed:

“So far, community participation has been active, especially in Musrenbang discussions related to financial planning and programs. Proposals are received directly by the sub-district head and followed up accordingly.” (Interview, May 15, 2025).

Meanwhile, T.M.T. (Treasurer) noted:

“The community is involved in Musrenbang but not in budget monitoring. Oversight is conducted directly by Bappeda and BPK to ensure compliance with plans and regulations.” (Interview, May 15, 2025).

The findings suggest that public participation is present but limited to the planning stage. While communities can express aspirations during Musrenbang, oversight responsibilities remain with government institutions.

Implementation of Efficiency in Financial Management

Efficiency in financial management emphasizes the optimal use of resources to achieve maximum results with minimal costs, without compromising service quality. According to Permendagri No. 77 of 2020, efficiency must be pursued through budget control and effective asset management.

At the Makale Selatan Sub-district Office, efficiency is implemented by designing programs based on actual community needs, preparing well-structured budgets, and conducting quarterly monitoring and evaluations. Coordination with the district's financial department ensures timely issuance of Fund Disbursement Order (SP2D), avoiding delays in program implementation.

According to M.P.T. (Head of Sub-district):

“We emphasize efficiency and precision in budget utilization. Clear objectives are set for each program, and quarterly evaluations help anticipate challenges. Coordination with the district finance office ensures timely issuance of SP2D.” (Interview, May 15, 2025).

Similarly, I.S. (Sub-district Secretary) stated:

“Budget management is carried out efficiently and on time. Supporting documents are prepared promptly, and meetings are streamlined by combining multiple agendas. Coordination with Bappeda and the finance division ensures smooth budget flow.” (Interview, May 15, 2025).

Finally, T.M.T. (Treasurer) explained:

“Disbursement of funds is always timely and without obstacles, supporting the smooth implementation of programs. The SP2D process follows proper procedures and stages.” (Interview, May 15, 2025).

Based on the interviews, it can be concluded that efficiency in financial management at the Makale Selatan Sub-district Office is well implemented, as demonstrated by timely budget disbursements, clear planning, and effective use of resources.

Managerial Implications of the Implementation of Good Corporate Governance in Public Financial Management at the Sub-district Level

The results of the current research highlight the truth of a more general management fact: good corporate governance (GCG) is not merely a normative ideal, but a prerequisite of sound management in the field of the public sector (Pirard et al., 2023; Kumarasiri et al., 2025). When local development and levels of citizen trust are closely interconnected with resource allocation, as it is the case in the sub-district office, the principles of transparency, accountability, participation, and efficiency form both my ethical basis and the logic of financial management (Rana et al., 2022; Capano & Lepori, 2024). The latter dual role supports the perception that governance is not an administrative compliance game but a performance and legitimacy strategic tool of public institutions (Nielsen & Andersen, 2024; Baer & Benítez, 2025).

A consequence that comes out of this study is that transparency, despite the limiting nature of the digital infrastructure, is still central to the maintenance of legitimacy (Rahmaniati & Ekawati, 2024; Short, 2023; Cordery & Hay, 2025). The lack of an official site in Makale Selatan does not kill the transparency, it only redefines its modalities with direct, face-to-face access. This is an aspect of a managerial paradox: transparency may exist without technological savvy, but it is also susceptible to access issues. As a management-related risk, the danger is that transparency may become performative, or open in theory but closed in scope (Waardenburg et al., 2025). What this contradiction implies is that the institutional offices of the third world countries should redefine the concept of transparency, not simply as a concept that deals with disclosure, but as one that deals with making the information accessible to the

stakeholders, which can be described as a user-friendly approach to public financial disclosure (Heald, 2012). As can be seen in the Makale Selatan case, accountability is also quite strong with multi-layered inspections and audits. However, even the dependence on the external control agencies like BPK casts doubt on the locus of responsibility (De Silva, 2024; Alberto, 2025). When the accountability is mainly directed upwards to the higher authorities and auditing institutions, the managerial risk is that it will undermine lateral or downward accountability to citizens. This echoes the critique by Reddick et al. (2025) in which horizontal accountability prevails over democratic accountability. To managers, the message is quite straightforward: accountability mechanisms must strike a balance between compliance-focused audits and processes that exhibit sensitivity to the needs of the community (Grossi & Argento, 2022; Vuong et al., 2022). This change turns the concept of accountability as a limited reporting mechanism to a working performance assessment mechanism (Grossi et al., 2022; Rachmad, 2022; Kuruppu et al., 2022; Abela, 2022).

The concept of public involvement in making financial decisions exacerbates the situation of governance as well. Although Musrenbang offers a more formal platform on which people can engage, it is a process that is likely to be symbolic as long as the input made by the citizens is not reflected in terms of budgetary priorities. This is analogous in the management literature to the Overman & Schillemans (2022) ladder of participation, in which consultation usually stops at the tokenism stage instead of power-sharing. The managerial implication in this regard is that participation should change to co-production of public value rather than consultation (Rulashe & Ijeoma, 2022; Cordery et al., 2023; Birhane et al., 2024). In local offices such as Makale Selatan, this would be a rethinking of Musrenbang as a feedback system that is ongoing and goes within the financial planning and performance evaluation and not just an event that happens once in a year.

Efficiency is a well-articulated concept at practice, but it introduces one managerial tension: timeliness of disbursement and budgetary control can inadvertently accentuate speed and neglect deliberation. Efficiency of managing public funds when it is narrowly understood as fund disbursement on time may create the risk of overlooking qualitative results. Argued in his criticism of New Public Management, the efficiency metrics can pervert priorities when they simplify the complex governance objectives to simplistic ones. To Makale Selatan, the implication is that efficiency must be re-defined not just as non-existence of delays but also how much the management practices as applied by the financial management produce sustainable and equitable impacts on the community. These refreezing balances efficiency with effectiveness and bases financial stewardship on both fiscal and social value generation.

Collectively, these results contribute to a managerial school of thought that good corporate governance in the local government is not limited to adhering to the rules and regulations in the national level. Even in the case when a legal framework like Permendagri No. 77/2020 is inevitable, the local capacity, institutional culture, and the community mediate the legislative process of implementing the GCG principles. This implies that governance must be viewed as a stratified practice: a minimum level of integrity is reached where regulatory compliance is adequate, yet the crucial issue as to whether governance creates realistic legitimacy and value lies in managerial innovation. This perception can be echoed in recent management literature that describes governance as a structure and process that stabilize institutions and facilitate adaptation at the same time.

This research paper points out the practical implications on management capacity-building. Improving governance in sub-district offices not only needs the provision of technical training in financial reporting but also development of managerial skills like ethical leadership,

stakeholder communication and participatory facilitation. The new public service paradigm, as claim, is a serving paradigm, as opposed to steering: it means that managers must balance regulatory demands with values centered on citizens. In the case of Makale Selatan and like offices, the larger lesson here is that governance is not an abstract ideal, but rather, a practice of management that is executed day-in day-out in making disclosure decisions, oversight decisions, participation decisions and resource distribution decisions.

Conclusion

The implementation of the transparency principle in financial management at the South Makale District Office has been effective, with financial reports accessible to the public and stakeholders directly at the office. The accountability principle is reflected in compliance with regulations, regular audits by the Supreme Audit Agency (BPK), and quarterly performance evaluations to ensure responsibilities are met. Public participation is realized through *musrenbang* meetings, where community aspirations are voiced and followed up, although budget oversight remains the responsibility of BAPPEDA and BPK rather than the community. Finally, the efficiency principle is evident in timely program implementation, clear goal-setting, and optimal use of resources through careful planning and collaboration, ensuring that activities run smoothly and deliver results effectively and on schedule.

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