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THE EFFECT OF MATURITY OF GOVERNMENT INTERNAL CONTROL SYSTEM AND CAPABILITIES OF GOVERNMENT INTERNAL SUPERVISORY APPARATUS ON THE GOVERNMENT PERFORMANCE ACCOUNTABILITY SYSTEM

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Abstract:

This study aims to analyze the effect of the maturity of the Government Internal Control System (SPIP) and the capabilities of the Government Internal Supervisory Apparatus (APIP) on the effectiveness of the Government Performance Accountability System (SAKIP). SPIP, as an internal control framework, functions to ensure that the management of state resources is carried out efficiently, effectively, and in accordance with applicable regulations. On the other hand, APIP, as a supervisory apparatus, plays an important role in ensuring that the implementation of government policies and programs runs in accordance with the objectives that have been set, as well as detecting and preventing deviations. This research uses secondary data from Regional Governments in Indonesia from 2018-2023, with a final sample size of 2,046 observations. The results show that the maturity of the government internal control system (SPIP) and the capability of the government internal supervisory apparatus (APIP) have a positive and significant impact on the government performance accountability system. This study suggests the need to strengthen SPIP and improve the capabilities of APIP to ensure better accountability in the government system, which will ultimately contribute to the improvement of public service quality.

Keywords: Maturity of SPIP, Capabilities of APIP, and SAKIP

INTRODUCTION

Improving the quality of performance accountability in government agencies has become an important issue in the context of good governance. As demands for transparency and efficiency in the management of state resources continue to grow, a good accountability system becomes crucial to ensure that the government can account for its performance in achieving national development goals. One of the instruments used to achieve this objective is the Government Performance Accountability System (SAKIP), which is regulated by Presidential Regulation No. 29 of 2014. SAKIP not only functions as a performance measurement tool but also as an instrument to enhance transparency, effectiveness, and accountability in the public sector, particularly in budget management and government activity reporting (Murdi & Putri, 2020).

However, to achieve optimal SAKIP quality, support from two main factors is required: an effective internal control system and adequate internal supervisory apparatus capabilities. The quality of SAKIP cannot be attained without proper oversight and strong control over each process and activity carried out by government agencies. Therefore, it is important to understand how the Government's Internal Control System (SPIP) and the capacity of the Government's Internal Supervisory Apparatus (APIP) can interact to strengthen the government accountability system.

The Government Internal Control System (SPIP) is a system designed to ensure that the organization's objectives are achieved in an efficient, effective manner and in accordance with



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applicable regulations, as stipulated in Government Regulation No. 60 of 2008 (Peraturan BPK, 2008). SPIP functions to mitigate risks, manage resources, and ensure that budget management and reporting processes are carried out transparently and accountable. A high level of SPIP maturity can strengthen the quality of SAKIP by optimizing oversight of budget usage and government performance. In this regard, (Diansari et al., 2023) emphasize that a well-established control system will strengthen accountability in budget and government program reporting, which in turn will improve the quality of SAKIP. This is in line with the opinion that strengthening SPIP through the improvement of maturity and understanding of budget managers will directly contribute to the enhancement of the quality of government agency performance reports (Din et al., 2023).

A major challenge faced is the fact that many government agencies still lack a mature SPIP. This is caused by various factors, such as the limited number of competent human resources and the lack of awareness regarding the importance of managing an effective control system. One of the biggest obstacles in the implementation of SPIP is the lack of understanding among human resources about SPIP itself, which leads to its ineffective implementation. E. Malelea et al. (2024) reveal that many government employees still lack sufficient knowledge and skills in managing SPIP, which often results in suboptimal oversight of budgets and government activities. The lack of training and structural support at the agency level related to SPIP is one of the most dominant hindering factors (Pattawe et al., 2022).

In addition to SPIP, the capabilities of the Government Internal Supervisory Apparatus (APIP) also have a significant impact on strengthening the government's performance accountability system. APIP has an important role in overseeing and ensuring that activities and budgets managed by the government comply with the principles of efficiency, effectiveness, and adherence to regulations. Competent APIP can detect deviations and provide recommendations for improvements so that government budgets and programs can be implemented more effectively and accountable. Low APIP capabilities are one of the main causes of weak oversight and failure to improve the quality of government accountability (Yudiyanto & Ningsih, 2023).

However, the oversight conducted by APIP is often not optimal, especially at the regional level. A study conducted in Sukabumi by Yusup and Rahadian (2023) shows that despite improvements in APIP capabilities, many APIPs at the regional level have not reached the expected level to provide assurance and improvement recommendations effectively. In 2019, data from the Financial and Development Supervisory Agency (BPKP) indicated that only about 55% of APIPs at local governments reached level 3, which is expected to carry out oversight functions optimally. Additionally, the limited number of qualified auditors in the regions further exacerbates the situation, with many government agencies being forced to work with limited resources (Yusup & Rahadian, 2023).

Dalam In this context, strengthening APIP capabilities is crucial to ensure that SPIP can be implemented effectively. As explained by Sutaryo et al. (2023), improving APIP capabilities, including technical skills, experience, and the size of the APIP organization, will significantly impact the success of oversight over government activities and budgets. However, despite efforts to improve APIP capabilities, many challenges remain, particularly in terms of training and enhancing human resource capacity at the regional level.

Although various studies have been conducted to examine the relationship between SPIP and the quality of SAKIP, as well as between APIP and the quality of oversight, there remains a gap in the literature regarding the combined influence of both on the quality of SAKIP. Most previous studies have focused on separate analyses of SPIP and APIP, while the integrative relationship between the two is often overlooked. Research by Simanjuntak and Gordon Parulian (2022) notes

that the combined influence of SPIP maturity and APIP capabilities on SAKIP has rarely been studied holistically. Therefore, this study aims to fill this gap by integrating the two main factors that affect the quality of SAKIP, namely SPIP maturity and APIP capabilities, into a more comprehensive research model.

Through a more holistic approach, this study aims to provide new insights into how these two factors interact and influence the quality of SAKIP. Yudianto et al. (2020) suggest that by integrating these two factors into a single research framework, we can gain a better understanding of how the management of internal control systems and oversight can enhance the performance accountability of government agencies. This study will also provide recommendations for improving APIP capabilities and strengthening SPIP implementation, with the aim of improving the quality of government accountability and public services in Indonesia.

The urgency of this research is significant, given the challenges faced by Indonesia in managing its large and complex bureaucracy. Agatha (2018) states that Indonesia faces serious challenges in ensuring that every policy and program implemented by government agencies can be accounted for transparently and efficiently. Therefore, this study is expected to contribute to the development of literature on internal control systems and government performance accountability, particularly in the context of Indonesia. Furthermore, the results of this study can be used by policymakers to design more effective strategies for strengthening internal control systems and oversight capacity of government agencies in order to improve the quality of SAKIP in the future.

Agency Theory explains the cooperative relationship between the party granting authority principal and the party receiving authority to perform tasks agent (Osipova & Ph, 2011). In this relationship, a contract is formed in which the principal grants authority to the agent to manage resources on behalf of the principal. However, conflicts of interest often arise due to information asymmetry between the two parties. The principal cannot always directly monitor the agent's performance, increasing the potential for deviations (Misenti, 2018).

In the context of public organizations, society acts as the principal that mandates the government (agent) to carry out governmental functions effectively, efficiently, transparently, and accountable. Oversight systems, such as SPIP and APIP, become important mechanisms to reduce the risk of deviations and ensure the implementation of good governance (Bendickson et al., 2016). This theory is relevant to this research because it explains how SPIP maturity and APIP capabilities influence the performance accountability of government agencies through SAKIP.

government performance accountability system (SAKIP). Skip is a government performance management tool that encompasses planning, budgeting, implementation, as well as evaluation and reporting. The accountability principles outlined in Peraturan Presiden Republik Indonesia Nomor 29 Tahun 2014 on the Performance Accountability System of Government Institutions Support government transparency to the public. SAKIP not only serves as a benchmark for accountability but also functions to improve the efficiency of public budget usage. Previous research has shown that optimal implementation of SAKIP can enhance public trust perceptions toward the government (Prakoso & Aryati, 2024).

The relationship between the Government Internal Control System (SPIP) and SAKIP. SPIP is designed to assure that the government organization's objectives are achieved effectively and efficiently, as well as to ensure reliable financial reporting. SPIP is regulated in Peraturan Pemerintah Nomor 60 Tahun 2008, which also emphasizes the importance of risk control and compliance with regulations. The assessment of SPIP maturity is conducted through self-evaluation and supervision by the Financial and Development Supervisory Agency (BPKP). Previous research found that

mature SPIP contributes to improved organizational performance and more transparent financial reporting (Yusup & Rahadian, 2023).

According to the Indonesian Dictionary (KBBI), maturity refers to maturity or adulthood. Maturity means full or optimal development (Abdullah & Muliati, 2023). The maturity level of SPIP implementation is the level of maturity/perfection in the implementation of the government's internal control system in achieving internal control objectives in accordance with Peraturan BPK tahun 2008 on SPIP. The influence of SPIP maturity on the Performance Accountability of Government Agencies, where the SAKIP value is one of the indicators to assess the performance of government agencies, can refer to the research conducted by Junedah (2019), which states that SPIP maturity has a positive effect on the quality of SAKIP. Based on the explanation provided, the research hypothesis is formulated as follows:

H1: SPIP maturity has a positive effect on the Government Agency Performance Accountability System.

The relationship between the capabilities of the Government Internal Supervisory Apparatus (APIP) and SAKIP.

APIP carries out functions of oversight, auditing, evaluation, consultation, and assistance within the government, with the aim of improving the efficiency of risk management and the quality of governance. APIP capabilities are assessed based on three main indicators: oversight support, oversight activities, and the quality of oversight. According to Peraturan BPKP Republik Indonesia Nomor 8 Tahun 2021, APIP capabilities refer to APIP's ability to carry out oversight activities supported by good oversight support, which can drive high-quality oversight results to fulfill its role effectively. The assessment of APIP capabilities is a series of evaluation activities conducted by APIP, including self-assessment, evaluation of self-assessment results, and the panel exposure process in determining the APIP capability level.

Previous research has shown that APIP capabilities have a significant relationship with the success of internal control system implementation and performance accountability reporting (Murdi & Putri, 2020); (Yudanto et al., 2020). The influence of APIP capabilities on the Performance Accountability of Government Agencies, where the SAKIP value is one of the indicators to assess government agency performance, can refer to the research conducted by Rachmat & Wijaya (2024), which states that APIP capabilities have a positive effect on the quality of SAKIP. Based on the explanation provided, the research hypothesis is formulated as follows:

H2: APIP capabilities have a positive effect on the Government Agency Performance Accountability System.

METHODS

This study uses a quantitative approach. The data collection in determining the sample in this study uses purposive sampling. The data used in this study is data from regional governments in Indonesia, consisting of 542 regencies/cities from 2018-2023. The data originates from the Performance Reports (LKj) of BPKP and the Ministry of Administrative and Bureaucratic Reform (PAN-RB). However, because 191 of them were not assessed for SAKIP implementation and 10 regional governments did not have SPIP maturity in 2023, they were excluded from the sample. Therefore, due to the unavailability of adequate data, the final sample size was set at 341 observations, or approximately 63.03% of the total regencies and cities in Indonesia for one year of observation. Since the data used spans 6 years of observation, the total data used amounted to 2,046 observations. Data analysis for this study was conducted using WarpPls 8.0.



Table 1. Samples Criteria

No.	Samples Criteria	Total
1.	Provincial/regional government (province/district/city).	542
2.	Regional governments that were not assessed for SAKIP implementation in 2018-2023	(191)
3.	Regional governments that do not have SPIP maturity in 2023.	(10)
4.	Research Sample	341
	Number of Observation Years	6
	Total sample during the observation years	2.046

RESULT AND DISCUSSION

Testing Other Models. Outer model testing with formative indicators is evaluated through its substantive content by comparing the magnitude of the relative weights and examining the significance of an indicator of the construct. The measurement model evaluation can be conducted by looking at the significance of the weights obtained through a resampling procedure. If the weight value obtained is significant ($P < 0.05$), then the indicator/item meets the indicator reliability criteria. The results of the testing on the obtained data are presented in the following table.

Table 2. Indicator Reliability Value

Latent Variable	Significant Weight Value	Criteria	Description
Maturity SPIP (X1)	<0.001	$P < 0.05$	Reliable
Capabilities APIP (X2)	<0.001	$P < 0.05$	Reliable
Government Performance Accountability System (Y)	<0.001	$P < 0.05$	Reliable

Source: WarpPLS 8.0 (Data Processed in 2024)

Based on the results presented in Table 2 provide information that the significance weight values for each variable have values <0.001. Therefore, all variables in this study meet the indicator reliability criteria. A formative construct is a multiple regression relationship from the indicators to the construct, and therefore, the issue of collinearity becomes very important to address. A common method used to test collinearity is by examining the Variance Inflation Factor (VIF) and its counterpart, Tolerance. The accepted cut-off values for VIF are <5, and for Tolerance, >0.20 (Ghasemy et al., 2020). The results of the testing on the obtained data are presented in the following table.

Table 3. Collinearity Value

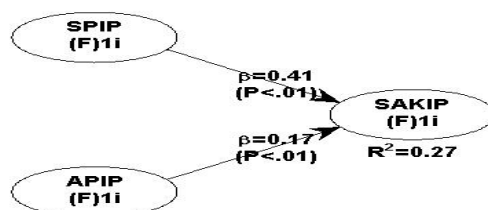
Latent variable	VIF Value	Criteria	Description
Maturity SPIP (X1)	1.543	$VIF < 5$	Non Collinearity
Capabilities APIP (X2)	1.375	$VIF < 5$	Non Collinearity
Government Performance Accountability System (Y)	1.353	$VIF < 5$	Non Collinearity

Source: WarpPLS 8.0 (Data Processed in 2024)

Based on the results in Table 3 provide information that the VIF values for each variable are <5. Therefore, all variables in this study meet the collinearity criteria.



Direct Effect Testing (Inner Model). The results of the direct effect estimation (the direct influence) between SPIP Maturity and APIP Capability on Government Agency Performance Accountability can be seen in the image below:



Source: WarpPLS 8.0 (Data Processed in 2024)

Figure 1. The results of the direct effect estimation

Based on the results of the above testing, it can be concluded that the SPIP Maturity (X1) variable has a positive and significant effect on the Government Agency Performance Accountability System (Y) with a path coefficient of 0.406 and a significance value of $P < 0.001$. Furthermore, the APIP Capability (X2) variable also has a positive and significant effect when tested for direct effect on the Government Agency Performance Accountability System (Y) with a path coefficient of 0.175 and a significance value of $P < 0.001$. The following is the table of the path coefficient and P-value obtained.

Table 4. Coefficient dan P-Value

Dependent Variable	SPIP (X1)	APIP (X2)
SAKIP (Y)	0.406	0.175

Source: WarpPLS 8.0 (Data Processed in 2024)

The results of the tests conducted to examine several other model fit indicators, such as Average Path Coefficient (APC), Average R-Squared (ARS), Average Adjusted R-Squared (AARS), Average Block VIF (AVIF), Average Full Collinearity VIF (AFVIF), and Tenenhaus GoF (GoF), are presented in Table 5 below.

Table 5. Indices for Model Fit and Quality

Fit Model Indicators	Indeks & P-Value	Criteria	Description
Average path coefficient (APC)	0.290 $P < 0.001$	$P < 0,05$	Fit
Average R- squared (ARS)	0.267 $P < 0.001$	$P < 0,05$	Fit
Average adjusted R-squared (AARS)	0.258 $P < 0.001$	$P < 0,05$	Fit
Average block VIF (AVIF)	1.337	Acceptable If ≤ 5 , Ideally ≤ 3.3	Fit

Average full collinearity VIF (AFVIF)	1.424	Acceptable If ≤ 5 , Ideally ≤ 3.3 Small ≥ 0.1 ,	Fit
Tenenhaus GoF (GoF)	0.517	medium ≥ 0.25 , large ≥ 0.36	Fit

Source: WarpPLS 8.0 (Data Processed in 2024)

Based on Table 5, the values of APC, ARS, and AARS are 0.290, 0.267, and 0.266, respectively, all of which are significant at the < 0.001 level (P-value), in accordance with the model fit criteria recommended by Ghasemy et al. (2020) dan Crocetta et al., (2021) with a threshold of < 0.05 . Additionally, the AVIF and AFVIF indicators yielded values of 1.337 and 1.424, which are below the threshold of 5, indicating no issues with multicollinearity. The GoF value of 0.517 indicates a strong predictive power for the model in the large category ($0.509 > 0.36$). Therefore, this research model meets the goodness of fit criteria and is free from multicollinearity issues.

Table 6. Coefficient dan P-Value

	R Square	R-Square Adjusted	Q-Squared
SAKIP (Y)	0.267	0.266	0.265

Source: WarpPLS 8.0 (Data Processed in 2024)

The table above shows that the R-squared value for the Government Performance Accountability System (SAKIP) variable is 0.267, which means that 27% of the variation in SAKIP can be explained by the maturity of SPIP and the capabilities of APIP. In addition, Table 6 shows a Q-squared value of 0.265, which indicates that the predictive validity of this research model is good. The Q-squared value is greater than zero, indicating adequate relevance and predictive power (Sarstedt et al., 2020).

The results of the model testing show that the maturity of SPIP has a positive and significant effect on the Government Performance Accountability System, accepted with a P-value < 0.001 , which is smaller than 0.005. This indicates that the level of SPIP maturity significantly influences the Government Performance Accountability System in provinces, districts, and cities in Indonesia. The regression coefficient of 0.406 indicates a positive relationship between SPIP maturity and the Government Performance Accountability System. This finding is supported by the research of Junedah (2019), Yudianto et al. (2020), Herawati (2019) and (Teguh Setiawan Wibowo et al. (2023), all of which show a positive and significant effect of SPIP maturity on the Government Performance Accountability System. Furthermore, the capability of APIP has a positive and significant effect on Government Performance Accountability, accepted with a P-value < 0.001 , which is smaller than 0.05. This indicates that the level of APIP capability significantly influences Government Performance Accountability in provinces, districts, and cities in Indonesia. The regression coefficient of 0.175 indicates a positive relationship between APIP capability and Government Performance Accountability. This finding is supported by Darmawan (2022) and Rachmat & Wijaya (2024), all of whom conclude that APIP capability has a positive effect on the quality and accountability of Government Performance.

CONCLUSION

This study aims to examine the combined effect of the maturity of the Government Internal Control System (SPIP) and the capability of the Government Internal Supervisory Apparatus (APIP) on the quality of the Government Performance Accountability System (SAKIP). Based on the



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analysis results, both have a significant positive impact on improving the quality of SAKIP. Higher SPIP maturity contributes to more transparent and accountable budget management, as well as enhances the effectiveness of performance reporting in government agencies. Meanwhile, better APIP capability also plays a crucial role in strengthening the quality of SAKIP. The higher the APIP capability, the more effective the supervision of SPIP implementation, which ultimately improves accountability and transparency in budget management in government. The results of this study show that the integration of SPIP maturity and APIP capability has a greater impact on the quality of SAKIP compared to the effect of each variable analyzed separately. Therefore, both complement each other in strengthening the government's accountability system.

The implication of this study is the importance of policies that focus on improving the capability of APIP and the maturity of SPIP to strengthen government accountability. The government needs to ensure that the internal supervisory apparatus has adequate skills and resources, as well as encourage the implementation of a more mature SPIP across all levels of government to improve the quality of budget management and performance reporting. For policymakers, these findings also highlight the need for more intensive training and capacity building in the management of SPIP and supervision by APIP to ensure transparency and efficiency in the management of state finances. In an academic context, this research contributes to the development of more holistic literature on the combined effect of SPIP and APIP on the quality of government accountability.

However, this study has several limitations, including the sample limitation, which only covers a few government agencies in Indonesia, thus limiting the generalization of the research findings. In addition, this study only uses a quantitative approach, which could be expanded by using a qualitative approach involving interviews with supervisory officials and other relevant stakeholders to gain a deeper understanding of the challenges faced in the implementation of SPIP and APIP supervision. Another limitation lies in the measurement of the variables used, which could be further improved by developing more comprehensive indicators that are better aligned with local dynamics.

Therefore, future research is recommended to use a broader sample covering various levels of government and to adopt qualitative and longitudinal methodologies to gain a deeper and more comprehensive understanding. Further studies could also consider external factors that influence the implementation of SPIP and APIP capability, such as pressure from the public, external policies, and the development of information technology, which is increasingly important in improving efficiency and transparency in government management. Additionally, future research could explore the application of information system-based technologies in strengthening APIP supervision and SPIP management, especially in this digital era, which allows for more accurate and real-time data usage in supervision and budget management.

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