

Implementation of the Government Internal Control System (SPIP) in Realizing *Good Governance* at the General Bureau of the Regional Secretariat of Central Papua Province

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ABSTRACT

Keywords: implementation;
SPIP; good governance

This research aims to analyze the implementation of the Government Internal Control System (SPIP) in realizing Good Governance at the General Bureau of the Regional Secretariat of Central Papua Province. The research employs a qualitative approach. The informants in this study comprise six employees from the General Bureau of the Regional Secretariat of Central Papua Province. The data analysis technique employed is qualitative descriptive analysis, which involves collecting, reducing, presenting, and drawing conclusions from the data. This study concludes that: 1) The implementation of the Government Internal Control System (SPIP) in the General Bureau of the Regional Secretariat of Central Papua Province is carried out by establishing clear policies and procedures for internal control, providing routine training for employees, forming a special team to supervise and evaluate the implementation of SPIP periodically, implementing information technology, and involving external oversight. 2) The obstacles to implementing SPIP in the General Bureau of the Regional Secretariat of Central Papua Province include a lack of understanding and awareness among employees, limited human resources, inadequate information technology infrastructure, resistance to change, and difficulties in integrating SPIP. 3) Implementing the Government Internal Control System (SPIP) at the Central Papua Province Regional Secretariat has benefits in creating public trust in the government. With an open and accountable system, the public feels more involved in the government process, encouraging increased public participation and supporting the creation of Good Governance. SPIP is crucial in ensuring transparent, accountable, and trustworthy financial management.



INTRODUCTION

Central Papua Province is one of the provinces in Eastern Indonesia that is still young. Central Papua Province, with its capital in Nabire Regency, was established in 2022 following the passage of Law No. 15 of 2022 concerning the Establishment of Central Papua Province by President Joko Widodo. Based on Law Number 15 of 2022 concerning the Establishment of Central Papua Province, article 3, paragraph (1), that

Central Papua Province comes from part of Papua Province consisting of Nabire Regency, Puncak Jaya Regency, Pania Regency, Mimika Regency, Puncak Regency, Dogiyai Regency, Intan Jaya Regency, and Deiyai Regency.

In the explanation of Law Number. 15 of 2022 concerning the Establishment of Central Papua Province said that the Establishment of Central Papua Province as one of the efforts in organizing the region is a solution in order to optimize public services because it can shorten the span of control of the government so that it is more efficient and effective in line with the principles of good governance to accelerate the realization of community welfare (Atuk, 2024; Diyanti, 2023). Strengthening regional competitiveness and the integrity of the Unitary State of the Republic of Indonesia. According to Law No. 30 of 2014 concerning Government Administration, it serves as the basis for organizing activities aimed at improving good governance to prevent collusion, corruption, and nepotism. Therefore, based on Law Number 30 of 2014, we must be able to create a transparent and efficient government, as well as a better bureaucracy (Nomor, 30 C.E.). According to the National Committee for Corporate Governance Policy (2006), the Indonesian government is working diligently to implement Good Governance in order to achieve an authoritative and transparent government. (AS & SH, 2024).

According to Nofianti, (2015) good governance is characterized by the ability to carry out its duties and be accountable to the public in a professional, transparent, responsible, and fair manner. To realize the path taken, such as eradicating KKN and improving government performance." The indicators of Good Governance in Romadon et al., (2024) Are Transparency, Accountability, and Participation. Government Regulation (PP) Number 60 of 2008 concerning the Government Internal Control System explains that the Government Internal Control System, hereinafter abbreviated as SPIP, is an Internal Control System that is organized comprehensively within the central government and local governments (Goo et al., 2019). The Government Internal Control System (SPIP) is a system designed to provide sufficient confidence that the goals of government organizations can be achieved effectively and efficiently. (Herawati, 2014; Ompusunggu, 2020). SPIP is designed to improve accountability, transparency, and integrity in the management of public finances and resources (Ariwibowo et al., 2024; Maji et al., 2024; Nopriyanto, 2025).

The Government Internal Control System (SPIP) plays a vital role in realizing Good Governance by controlling and managing government bureaucratic activities. SPIP aims to achieve effectiveness and efficiency, reliability of financial reporting, security of State assets, and compliance with laws and regulations (Firmansyah, 2025; Suratman et al., 2023). The General Bureau of the Regional Secretariat of Central Papua Province serves as the operational center for the Regional Secretariat office. Therefore, knowing how to implement SPIP at the General Bureau of the Regional Secretariat of Central Papua Province is important. With the proper implementation of SPIP in existing government operations, the General Bureau of the Regional Secretariat of Central Papua Province can contribute to the implementation of an effective, efficient, transparent, accountable, and

responsible government. The Government Internal Control System (SPIP) was introduced as a framework to improve internal control and accountability in financial management. In Central Papua Province, the Regional Secretariat plays a pivotal role in implementing regional financial policies and management. Therefore, it is essential to analyze the extent to which the Government's Internal Control System (SPIP) contributes to creating transparency and accountability in the Regional Secretariat of Central Papua Province.

This research aims to explore the application of SPIP in realizing good governance and identify challenges and solutions to its implementation. With a better understanding of implementing the Government Internal Control System (SPIP), it is hoped that recommendations can be made to improve the internal control system more effectively. The Government Internal Control System (SPIP) is one of the essential tools in ensuring accountability and transparency of financial management in the public sector. In Indonesia, including in Central Papua Province, implementing the Government Internal Control System (SPIP) is crucial for supporting good governance, particularly in managing regional budgets and finances. Transparency in financial management is important not only to prevent corruption and abuse of authority but also to increase public trust in the government.

As a newly formed region, Central Papua Province faces challenges in building a transparent and accountable financial management system (Mangallo et al., 2025). With limited resources and increasing community needs, sound financial management is essential. The implementation of SPIP at the Regional Secretariat of Central Papua Province is expected to enhance transparency and accountability, enabling effective and efficient financial management.

This study focuses on the research object at the General Bureau of the Regional Secretariat of Central Papua Province, examining the Implementation of the Government's Internal Control System (SPIP) in the Context of Achieving Good Governance. The implementation of the Government Internal Control System (SPIP) in Indonesia is a crucial effort to enhance the quality of financial management and public accountability. SPIP is designed to support the creation of an effective control system, enabling the realization of good governance. In Central Papua Province, as in other regions, the implementation of the Government's Internal Control System (SPIP) has become increasingly relevant, considering the challenges faced in managing public resources and the community's demands for transparency and accountability from the government.

The General Bureau of the Regional Secretariat of Central Papua Province plays a strategic role in managing administration and implementing public services. As an institution responsible for several government functions, including financial management, the implementation of the Government Internal Control System (SPIP) in the General Bureau is crucial to ensure that all activities are carried out efficiently and effectively by applicable regulations. The implementation of the Government Internal

Control System (SPIP) is expected to reduce the risk of abuse of authority, increase transparency, and strengthen accountability in resource management.

Observations made by researchers at the General Bureau of the Regional Secretariat of Central Papua Province revealed phenomena related to the Government's Internal Control System (SPIP), which is linked to Good Governance. Namely, 2025 is the first year for Central Papua Province to conduct an independent assessment of the integrated Government Internal Control System (SPIP). The Integrated Government Internal Control System is an evaluation process of the maturity of SPIP implementation in ministries, institutions, and local governments. The goal is to ensure effective, efficient, transparent, and accountable management of state finances (BPKP Regulation Number 5 of 2021).

This assessment is conducted to enhance organizational governance, mitigate risks, and ensure compliance with relevant laws and regulations. It also supports the bureaucratic reform agenda and increases public trust. The assessment criteria for the Integrated Government Internal Control System (SPIP) encompass several key aspects that ministries, institutions, and local governments must meet. The First Renewal consists of 3 (three) components, namely:

1. Goal Setting Component (Quality of strategic goals and strategies in achieving strategic goals)
2. Structure and Process Components (The quality of the SPIP implementation process is reflected in the fulfillment of the five elements of SPIP)
3. Component of Achieving Objectives (Assessment of the SPIP's objectives).

The background and phenomenon above demonstrate that the implementation of the Government Internal Control System (SPIP) plays a crucial role in achieving Good Governance within the General Bureau of the Regional Secretariat of Central Papua Province. By understanding the existing challenges and developing phenomena, it is hoped that this research can provide insights and recommendations to increase the effectiveness of SPIP in financial management and increase public trust in the government. Moreover, it will later be possible to achieve a satisfactory level of results in the Integrated SPIP maturity assessment. This study aims to analyze the Application of the Government's Internal Control System in Realizing Good Governance at the General Bureau of the Regional Secretariat of Central Papua Province.

METHOD

This type of research employs a qualitative approach, conducted at the General Bureau of the Regional Secretariat of Central Papua Province. Data sources are primary data and secondary data. Data collection methods include observation, interviews, and documentation. The informants in this study were six employees at the General Bureau of the Regional Secretariat of Central Papua Province. Data analysis techniques, including qualitative descriptive analysis, encompass data collection, data reduction, data presentation, and conclusion.

Data obtained from various sources are classified, categorized, and analyzed to identify patterns and challenges in the implementation of SPIP. Furthermore, the analysis results are used to understand the effectiveness of the internal control system and identify obstacles and solutions to implementing SPIP at the General Bureau of the Regional Secretariat of Central Papua Province. The study's results are expected to provide recommendations for enhancing the internal control system, making it more effective, and supporting transparency and accountability in governance.

RESULTS AND DISCUSSION

The results of observations made by researchers at the General Bureau of the Regional Secretariat of Central Papua Province reveal an important phenomenon related to the implementation of the Government's Internal Control System (SPIP) in accordance with the principles of Good Governance. The researcher noted that 2025 will be a pivotal year for Central Papua Province to conduct an independent assessment of the integrated SPIP, a crucial step in evaluating the maturity level of SPIP implementation at various levels of government. The Integrated Government Internal Control System (SPIP) is expected to assess the effectiveness of state financial management in an efficient, transparent, and accountable manner, in accordance with BPKP Regulation Number 5 of 2021.

This assessment aims not only to enhance organizational governance but also to mitigate risks and ensure compliance with relevant regulations. Additionally, this initiative is expected to support the government's bureaucratic reform agenda and enhance public trust in the government (Ratih et al., 2024). In this observation, the researcher found two main updates in the assessment of SPIP maturity. First, three components are the focus, namely goal setting related to the quality of strategic goals, structure and Process that reflects the quality of SPIP implementation by fulfilling the five elements of SPIP; and achievement of objectives that assess the results of the implementation of SPIP itself. The second update involves an assessment mechanism and score that is integrated with the risk management index (MRI) parameters, APIP capabilities, and the Corruption Control Effectiveness Index (IEPK). As a first step, the researcher conducted an assessment of the components of SPIP implementation at the General Bureau of the Regional Secretariat of Central Papua Province. The implementation of SPIP in this bureau is expected to be a strategic step in achieving good governance, thereby having a positive impact on future government management.

The interviews in this study were conducted in an unstructured manner, meaning that interviews were conducted with each informant without sorting by position but rather based on the informants who were present in the office at the time of the interview. Interviews were conducted with six employees at the Regional Secretariat of Central Papua Province who were familiar with the Implementation of the Government Internal Control System (SPIP) in achieving good governance at the General Bureau of the Regional Secretariat of Central Papua Province (Rahayu, 2019).

Discussion on the Implementation of the Government Internal Control System (SPIP) at the General Bureau of the Regional Secretariat of Central Papua Province

The implementation of the Government Internal Control System (SPIP) at the General Bureau of the Regional Secretariat of Central Papua Province represents a strategic step towards increasing accountability and transparency in financial management. This effort begins with the establishment of clear policies and procedures for internal control, which form the basis of every financial management process in the bureau. This policy is designed to ensure that every step taken in financial management is carried out with integrity and by applicable regulations.

The implementation of the Government Internal Control System (SPIP) at the General Bureau of the Regional Secretariat of Central Papua Province is as follows:

1. The implementation of SPIP in the General Bureau has been carried out with the establishment of clear policies and procedures for internal control.
2. Employees receive regular training to enhance their understanding of SPIP and the importance of internal control.
3. The General Bureau has established a special team to regularly monitor and evaluate the implementation of SPIP.
4. The implementation of information technology is used to support transparency and accountability in the management of financial data.
5. The implementation of SPIP also involves supervision from external parties as a form of accountability to the public.

By the Regulation of the Financial and Development Supervisory Agency (BKPK) Number 5 of 2021, regarding the Assessment of the Maturity of the Implementation of the Integrated Government Internal Control System (SPIP) in Ministries, Institutions, and Regional Governments, there is a clear framework for evaluating the effectiveness and efficiency of internal control. This regulation aims to ensure that all government entities, both central and regional, have an internal control system that supports transparent, accountable, and integrity-driven financial management.

The SPIP maturity assessment, as regulated in this regulation, encompasses several key aspects, including control policies and procedures, supervision, and training and coaching for employees. This assessment process is conducted systematically to determine the level of maturity in implementing SPIP and identify areas that require improvement. With this assessment, it is hoped that government agencies can implement continuous improvement measures in internal control. This regulation also provides guidance for local governments and institutions in developing clear and measurable action plans, enabling each entity to achieve a higher level of maturity in implementing SPIP. This is crucial for minimizing the risk of irregularities and enhancing public accountability in financial management. By implementing this regulation, it is hoped that all government agencies can strengthen their internal control systems, enabling them to carry out government functions more effectively and provide higher-quality public services. SPIP maturity assessment is also a tool to encourage a stronger culture of

transparency and accountability within government organizations, as well as increase public trust in government performance.

As part of the implementation of SPIP, the General Bureau conducts regular training for employees to improve their understanding of SPIP and the importance of internal control. This training aims to equip employees with the necessary knowledge to apply SPIP principles effectively in their daily tasks. With good knowledge, employees are expected to contribute more actively to maintaining the integrity of financial management. To ensure the smooth implementation of SPIP, the General Bureau has established a special team responsible for regularly supervising and evaluating its implementation. This team is responsible for monitoring the effectiveness of established policies and procedures and providing recommendations for necessary improvements. With this team, it is hoped that the supervision process can be carried out in a more systematic and structured manner. In today's digital era, the implementation of information technology is an integral part of implementing SPIP. Information technology is used to support transparency and accountability in the management of financial data. With an integrated system, the management and reporting of financial data becomes more efficient and accurate, thereby increasing public trust in the government.

The implementation of SPIP in the General Bureau involves external supervision as a means of accountability to the public. This supervision aims to ensure that financial management is carried out correctly, adhering to the principles of high accountability and transparency. The implementation of SPIP in the General Bureau is still in the development stage. Although positive steps have been taken, several aspects still need improvement to ensure that this internal control system functions optimally. With a strong commitment and continuous improvement efforts, it is hoped that the General Bureau can achieve its goal of a more transparent, accountable, and trusted financial management system.

Implementation of Obstacles Faced in the Implementation of SPIP at the General Bureau of the Regional Secretariat of Central Papua Province

The implementation of the Government Internal Control System (SPIP) at the General Bureau of the Regional Secretariat of Central Papua Province faces various obstacles that hinder the effectiveness of its implementation, as follows:

1. Lack of Understanding and Awareness of Employees.

One of the main obstacles to implementing the Government Internal Control System (SPIP) at the General Bureau of the Regional Secretariat of Central Papua Province is the lack of understanding and awareness among employees regarding the importance of SPIP in financial management. Many employees are not fully aware that SPIP is not just an administrative procedure but a framework that can increase accountability and transparency in every aspect of financial management. This lack of understanding is often caused by the lack of socialization and training related to SPIP. Without adequate knowledge of the purpose and benefits of implementing SPIP,

employees tend to view internal control as an additional burden in their work rather than as a tool that can help them carry out their duties more effectively. This has implications for the low commitment of employees to apply SPIP principles in their daily duties, which in turn can reduce the expected effectiveness of the internal control system. As a result, the financial management process becomes less than optimal, and the potential risk of irregularities or non-compliance with regulations can increase. To overcome this obstacle, the General Bureau must make an effort to enhance employee understanding and awareness through comprehensive training programs, as well as socialization that clearly explains the benefits and importance of SPIP in the context of improved financial management. Thus, it is hoped that employees will be more committed and active in implementing SPIP, allowing for more transparent and accountable financial management.

2. Limited Human Resources

Another obstacle faced in implementing the Government Internal Control System (SPIP) at the General Bureau of the Regional Secretariat of Central Papua Province is the limited availability of human resources with competence in the field of internal control. Many employees lack adequate training or experience in internal control, resulting in difficulties in understanding and effectively applying SPIP principles.

This condition has the potential to hinder the implementation of SPIP because untrained employees may not fully understand the procedures and policies that must be followed in financial management. Without sufficient knowledge, employees can make mistakes in the management process, which can lead to risks of deviations and non-compliance with regulations. Additionally, a lack of understanding of their roles and responsibilities within the internal control system can lead to low levels of participation and initiative in implementing SPIP. To overcome these challenges, the General Bureau needs to allocate time and resources to training and developing employee competencies in the field of internal control. A well-designed training program can equip employees with the knowledge and skills necessary to perform their duties more effectively in the context of SPIP. By enhancing the competence of human resources, it is expected that the implementation of SPIP can be carried out more effectively, resulting in more accountable and transparent financial management that supports the overall organizational goals.

3. Inadequate Information Technology Infrastructure

The current information technology infrastructure at the General Bureau of the Regional Secretariat of Central Papua Province is not adequate to support the implementation of the Government's Internal Control System (SPIP). One of the primary issues is the lack of an integrated system, which complicates the process of managing and reporting financial data. When systems are not interconnected, employees must manually record and process data across various platforms, which increases the risk of errors and reduces work efficiency. Additionally, the lack of suitable software is a significant obstacle. Without an application specifically designed to support internal control,

employees struggle to access and analyze financial data in real time. This not only slows down the reporting process but also hinders the ability to conduct in-depth analysis and data-driven decision-making. As a result, transparency in financial management is disrupted, and accountability to the public is reduced. To overcome this problem, more significant investment is needed in the development and maintenance of information technology infrastructure. The General Bureau should consider adopting a more modern and integrated information system, as well as software that meets the needs of financial management and SPIP. With a strong and efficient infrastructure, it is hoped that the process of managing and reporting financial data can be conducted more smoothly, thereby increasing the effectiveness of SPIP implementation and supporting transparency and accountability in government financial management.

4. Resistance to Change

Several employees at the General Bureau of the Regional Secretariat of Central Papua Province have shown resistance to the proposed changes through the implementation of the Government Internal Control System (SPIP). This is especially true for employees who have become accustomed to the old way of working and are comfortable with existing procedures. Discomfort with new procedures often arises because employees feel pressured to adapt to a system they do not fully understand, leading to anxiety and uncertainty about how these changes will affect their day-to-day tasks. This resistance can be rooted in a variety of factors, including a lack of information and socialization regarding the goals and benefits of implementing SPIP. When employees do not understand why the change is needed or how it benefits them and the organization as a whole, they tend to resist participating in the process. Additionally, uncertainty regarding the implementation of SPIP can also contribute to employee concerns. They may worry that the new system will increase their workload or even create confusion during the implementation of tasks.

5. Difficulties in Integrating SPIP

There are difficulties in integrating the Government's Internal Control System (SPIP) with the existing systems and procedures at the General Bureau of the Regional Secretariat of Central Papua Province (Prasetio, 2024). This integration process is often complex and time-consuming, as it involves adjusting various policies and practices that have been in place thus far. Employees who are familiar with old procedures may find it challenging to understand how SPIP should be applied in the existing context, which can create confusion and uncertainty. One of the main challenges is that existing procedures may not be fully compliant with the internal control principles set out in the SPIP. This can lead to inconsistencies in the way finances are managed and internal controls, where employees do not know which steps to follow. This ambiguity not only hinders the implementation of SPIP but can also pose a risk of errors in data management and financial reporting. Additionally, the complex integration process often requires the

involvement of multiple parties and effective coordination between different work units. Without effective communication, employees can feel alienated and not involved in the changes that occur, which further exacerbates resistance to the implementation of SPIP. To overcome this problem, a systematic approach is needed in planning the integration of SPIP with existing systems. This includes identifying and analyzing existing procedures, as well as making necessary adjustments to align with the SPIP. Clear communication and adequate training are also crucial to ensure that all employees understand the changes being implemented and how they can effectively adapt to the new procedures. With these steps, it is hoped that the integration of SPIP can run more smoothly and effectively, improving the quality of financial management in the General Bureau.

The obstacles encountered during the implementation of the Government Internal Control System (SPIP) at the General Bureau of the Regional Secretariat of Central Papua Province necessitate attention and practical solutions, ensuring the implementation of this system can be carried out efficiently and sustainably (Ariwibowo et al., 2024). Each obstacle, such as the lack of employee understanding of SPIP, limited competent human resources, inadequate information technology infrastructure, resistance to change, a lack of leadership support, and difficulties in integrating SPIP with existing procedures, has a significant impact on the success of implementing the internal control system (Marfriady, 2023).

To overcome these obstacles, a comprehensive and planned strategy is needed. First, increasing training and socialization for employees is crucial to fostering a deeper understanding of SPIP and the importance of internal control in financial management. In addition, investing in human resource competency development must be a priority, including recruiting or training employees with a background in the field of internal control. Furthermore, improvements to the information technology infrastructure are necessary to support the efficiency and effectiveness of financial data management. The implementation of an integrated system and appropriate software can reduce difficulties in data reporting and management.

Building strong support from leaders is also very important. Leaders must be actively involved in the change process, provide clear direction, and create an environment that fosters the adoption of SPIP. Additionally, an approach that involves employees in the change process while also providing space for their opinions and input can help reduce resistance to change. With the proper attention and solutions to overcome these obstacles, it is hoped that the implementation of SPIP in the General Bureau can proceed smoothly, resulting in more transparent, accountable, and integrity-driven financial management. This will not only enhance the bureau's performance but also foster public trust in the government as a public financial manager.

The application of the role of SPIP in realizing Good Governance in the Regional Secretariat of Central Papua Province

The role of the Government Internal Control System (SPIP) in promoting good governance within the Regional Secretariat of Central Papua Province is of great significance (Farmanta, 2022). SPIP serves as a framework that ensures financial management is carried out in a transparent and accountable manner (Wulandari et al., 2024). With this system, the financial process can be carried out in a more orderly manner, allowing the information produced to be easily accessed and understood by the public.

The application of SPIP's role in realizing Good Governance at the Regional Secretariat of Central Papua Province is carried out as follows:

1. SPIP serves as a framework to ensure transparent and accountable financial management.
2. With the implementation of SPIP, the risk of irregularities and corruption can be minimized, improving government integrity.
3. SPIP supports accurate and reliable data-based decision-making and information.
4. Through SPIP, the supervision process can be carried out in a more systematic and structured manner.
5. SPIP helps in strengthening public accountability by providing clear reports on financial management.
6. The implementation of SPIP creates public trust in the government through increased transparency and participation.

The implementation of SPIP also helps minimize the risk of irregularities and corruption. With tighter controls, the risk of corrupt acts can be suppressed, which in turn increases the integrity of the government. When employees understand the importance of internal control, they will be more careful in carrying out their duties and responsibilities.

Law No. 30 of 2014 explains that Good Governance is a concept that encompasses the decision-making process, government actions, and methods of resource management aimed at creating an efficient, transparent, participatory, accountable, fair, and sustainable environme (Indonesia, 2014). Some of the key principles that form the basis of the concept of Good Governance include:

1. Public Interest. Government activities must be directed to the benefit of the entire community rather than to the interests of specific individuals or groups.
2. Participation and Engagement. People must be involved in the decision-making process that affects their lives. This involves openness, access to information, and mechanisms that allow for the active participation of citizens.
3. Effective Leadership. Leaders and public authorities must be responsible and fair, prioritizing the interests of the community in their actions and decisions.
4. Justice and Legal Certainty. The legal system must be fair to all, based on a transparent and predictable rule of law, and provide equal protection for individual rights.

5. **Transparency and Accountability.** The decision-making process must be transparent, meaning that relevant information must be available to the public. In addition, governments and public institutions must be held accountable to the public for their actions.
6. **Efficiency and Effectiveness.** The use of public resources must be efficient and effective. This includes effective budget management and achieving the desired goals.
7. **Responsiveness.** The government must be responsive to the needs and expectations of the community and be able to respond quickly to changes and challenges that occur.
8. **Order and Stability.** A good government must create and maintain stable and sustainable social, political, and economic conditions.

The application of these principles is crucial in maintaining stability, promoting growth, and fostering sustainable development within a country or organization. Both the public and private sectors also pay attention to the principles of Good Governance to achieve optimal performance and maintain public trust. Public institutions must be quick and responsive in serving stakeholders. Consensus of orientation. Focused on the interests of the broader community. Equity: Every society has the same opportunity to obtain welfare and justice, characterized by efficiency and effectiveness. The management of public resources is carried out effectively and successfully. Accountability. Responsibility to the public for every activity carried out by the Strategic Vision. Government and community organizers must have a far-reaching vision.

Additionally, SPIP facilitates informed decision-making based on accurate data and information. With an effective control system, the resulting financial data will be more reliable, allowing decision-makers to make more appropriate and strategic policies. This also contributes to improving the quality of public services. Through SPIP, the supervision process can be carried out in a more systematic and structured manner. With a clear supervisory team and established procedures, supervision of policy implementation and budget utilization becomes more effective. It also helps identify and resolve any issues that may arise in financial management. SPIP also plays a crucial role in enhancing public accountability. By providing precise and detailed reports on financial management, the public can see how the budget is being used and the results achieved. This transparency is crucial for building public trust in the government. The implementation of SPIP creates public trust in the government through increased transparency and participation. With an open and accountable system, the public feels more involved in the government process, which in turn increases public participation and supports the creation of Good Governance. SPIP plays a crucial role in promoting good governance in the Regional Secretariat of Central Papua Province by ensuring transparent, accountable, and trustworthy financial management within the community.

Challenges of SPIP Implementation in Central Papua

Although the benefits of the Government's Internal Control System (SPIP) in achieving Good Governance are clear, various challenges arise in its implementation, particularly in the context of Central Papua. Some of the main challenges faced include:

1. **Human Resource Capacity (HR):** Many employees lack an adequate understanding of SPIP principles and practices. The limitations of training and education hinder the effectiveness of implementing this system.
2. **Limited Technology Infrastructure:** Limited access to adequate information technology is a significant obstacle to the optimal implementation of SPIP, particularly in the processing and reporting of financial data.
3. **Organizational Culture:** Resistance to change and a tendency to adhere to outdated procedures pose challenges in implementing a more transparent and accountable SPIP.

SPIP Effectiveness Measurement

To evaluate the success of SPIP implementation, several performance indicators are used:

1. **Regulatory Compliance Level:** Assess the extent to which SPIP's policies and procedures have been effectively implemented by relevant regulations.
2. **Risk Management Effectiveness:** How well SPIP can identify, manage, and mitigate risks in government administration.
3. **Financial Transparency and Accountability:** The quality of the financial statements prepared and the openness in the delivery of information to the public.
4. **Public Participation and Satisfaction:** The extent of public involvement in supervision and whether it leads to an increase in public trust in the government.

Stakeholder Involvement in SPIP Implementation

SPIP not only involves government employees but also various other stakeholders, such as:

1. **Internal Auditor:** Plays a role in conducting internal oversight to ensure compliance with SPIP procedures.
2. **Supervisory Bodies and External Institutions:** Provide independent evaluations regarding the effectiveness of SPIP implementation and recommend improvements.
3. **Civil Society Organizations (CSOs):** Plays a role in overseeing transparency and ensuring public involvement in regional financial management.
4. **Academics and Researchers:** Provide in-depth analysis and research-based recommendations to improve the effectiveness of SPIP.

Utilization of Information Technology in SPIP

Information technology is an important tool in increasing the effectiveness and transparency of SPIP implementation, including through:

1. Regional Financial Information System (SIKD): Facilitates more accurate and real-time financial reporting.
2. Digital Supervision and Audit Applications: Allows internal auditors to conduct oversight more efficiently.
3. Public Transparency Platform: This platform provides the public with access to SPIP's financial statements and policies.
4. Data Security: Utilizing encryption technology and cloud-based security systems to safeguard government data against cyber threats.

By overcoming existing challenges and optimizing the use of technology, it is hoped that the implementation of SPIP in Central Papua can run more effectively and contribute to achieving good governance.

CONCLUSION

The implementation of the Government Internal Control System (SPIP) at the General Bureau of the Regional Secretariat of Central Papua Province is as follows: carried out by establishing clear policies and procedures for internal control, regular training for employees, forming a special team to supervise and evaluate the implementation of SPIP periodically, implementation of information technology and involving supervision from external parties. The obstacles faced in implementing SPIP at the General Bureau of the Regional Secretariat of Central Papua Province include a Lack of Understanding and awareness among employees, Limited Human Resources, Inadequate Information Technology Infrastructure, Resistance to Change, and Difficulties in Integrating SPIP. The implementation of the Government Internal Control System (SPIP) at the Regional Secretariat of Central Papua Province has benefits in creating public trust in the government. With an open and accountable system, the public feels more involved in the governance process, which encourages increased public participation and supports the creation of Good Governance. SPIP plays a crucial role in ensuring transparent, accountable, and trustworthy financial management. The implementation of SPIP has provided benefits in increasing transparency and accountability in government financial management, thereby enhancing public trust in governance. With a more open and accountable system, public participation in policy oversight is also increasing, which ultimately supports the creation of Good Governance in the government environment. Based on the findings of this study, recommendations are made to implement more intensive and sustainable training and socialization programs that emphasize the importance of SPIP in regional financial management, as well as to develop technology-based education modules that can be accessed online by employees. By implementing this recommendation, it is hoped that the implementation of SPIP at the General Bureau of the Regional Secretariat of Central Papua Province will

run more optimally, thereby further supporting the creation of transparent, accountable, and trusted governance by the community.

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