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Implementation of Government Internal Control System Policy in Budget Planning at Medan High Court

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Abstract: ***This research aims to analyze implementation of government internal control system policy in budget planning at Medan High Court. The research method used in this study is a qualitative research method. The informants of the study were the Head of the Government Internal Control System Task Force Team, Secretary of the Medan High Court, Head of the Planning and Personnel Section of the Medan High Court, Head of the Program and Budget Planning Sub-Section of the Medan High Court, Head of the Finance and Reporting Sub-Section, Medan High Control Commitment Making Officer, and Implementing Staff in the Program and Budget Planning Sub-Section. The analysis technique used is a descriptive analysis technique with a qualitative approach. The results of the study indicate that the implementation of government internal control system in budget planning at Medan High Court is at a good level overall.***

Keywords: Implementation, Government Internal Control System Policy, Budget Planning.

1. INTRODUCTION

On the other hand, the current condition of the bureaucracy is characterized by conditions that are difficult to reach, complicated, and complex, so that it tends to result in high government costs and has a negative impact on public welfare. This condition requires the bureaucracy to be able to provide services to its citizens cheaply, easily, and affordably so that it can move forward the welfare of its citizens by making changes in terms of productivity, competitiveness, polished skill, and benefit introduction as well as the strength of socio-economic performing artists in society.

In arrange to supply superior open administrations to the community, the government has moreover started to energize each government office to alter its benefit introduction from yield introduction to result introduction, the accomplishment of this execution is realized by the usage of a government inner control framework.

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The victory of the usage of a government inside control framework depends not as it were on an satisfactory control plan to guarantee the accomplishment of organizational objectives, but moreover on everybody within the organization as a calculate that can guarantee the working of the government inner control framework. The involvement of these human resources is an organizational management strategy that allows for better communication, interaction with each other and cooperation in teams to achieve organizational goals.

Bureaucratic transformation to its roots is very urgent to be carried out considering that diachronically, the genetics of Indonesian bureaucracy is a legacy of authoritarian bureaucracy that must be re-deconstructed because its existence is no longer relevant. The characteristics of authoritarian bureaucracy can no longer be maintained in the current era of democracy because it tends to position the bureaucracy as a servant of the state rather than a servant of the people. The consequence of understanding bureaucracy as a servant of the state is the formation of a bureaucracy without empathy and not serving. This is certainly contrary to the nature of bureaucracy as the spearhead of public service. When placed within the framework of the mental revolution, the meaning of national awakening for bureaucratic apparatus is to carry out a fundamental mindset transformation from the tradition of regulating and governing to the habit of serving the public wholeheartedly and with high empathy. The tendency of bureaucracy to position itself more as an agent of power than as an agent of service.

Such a role can be seen from the highly hierarchical bureaucratic structure and the work process that is highly oriented towards control. Both of these things, coupled with excessive compliance with procedures, have encouraged the public bureaucracy to develop more as an agent of power than as an agent of service.
Moreover, expecting the bureaucracy to play a role not only in serving citizens. But also empowering them. This expectation demands changes in many things, including a change in mindset from ruling to empowering the control system in its implementation.
As a form of facing this global competition, the government has issued various policies to improve in realizing good governance. The term good governance can be interpreted as good governance or good state administration. To realize a great and clean government framework, all services and government teach in Indonesia are required to carry out bureaucratic and administration changes at all levels of administration as an commitment to carry out exercises that guarantee that the organization's objectives can be realized in agreement with the vision and mission that have been set.

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On the off chance that there's a disappointment to attain the budget retention target, it'll result within the misfortune of investing benefits, since the designated stores cannot all be utilized. In case the budget assignment is proficient, at that point the constrained sources of reserves possessed by the state can be optimized to finance vital exercises. Constrained sources of state income require the government to prioritize exercises and apportion budgets viably and

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proficiently. When budget assimilation comes up short to meet the target, it implies that there has been wastefulness and inadequacy in budget allotment.
The usage of a performance-based budgeting framework will bolster budget assignment to program and movement needs. This system primarily seeks to link outputs with results accompanied by an emphasis on the effectiveness and efficiency of the allocated budget.
The Medan High Court as a judicial institution that has a great responsibility in providing legal services, must also carry out efficient financial management and budget planning functions. The usage of a government inner control framework in budget arranging at the Medan Tall Court may be a pivotal perspective to guarantee straightforward, responsible money related administration, and in agreement with pertinent laws and controls.

Although the government internal control system has been regulated and is expected to be a guideline in managing government finances, in practice, a number of problems still arise that need serious attention. Some problems that may arise include a lack of understanding regarding the implementation of the government internal control system, limited resources, and potential financial risks that may arise due to a lack of internal supervision. In the context of government, public fund management is a very important aspect to ensure transparency, accountability, and efficiency in the use of resources. In particular, the High Court has a great responsibility in running an effective and efficient justice system. To attain these objectives, the execution of the government inner control framework arrangement in budget arranging is crucial. This terrific hypothesis endeavors to supply a more profound understanding of how the government inner control framework can be actualized viably in budget arranging at the Medan High Court.
This research aims to analyze implementation of government internal control system policy in budget planning at Medan High Court.

2. RELATED WORKS

2.1 Public Policy

Thomas R. Dye in Subarsono (2009:2) said that open arrangement is anything the government chooses to do or not to do. The components contained in open arrangement as expressed by Anderson in Widodo (2010:14) are:
a. Policy continuously includes a objective or is arranged towards a specific objective.
b. Policy contains activities or designs of activity of government authorities.
c. Policy is what the government really does and not what the government extreme to do.
d. Public arrangement is positive (with respect to government activity on a specific issue) and negative (government officials' choices not to do something).
e. Public arrangement (positive) is continuously based on certain laws and controls that are required.

2.2 Policy Implementation

Execution could be a handle including a number of sources counting human assets, stores, and organizational capabilities carried out by the government and the private division (people or groups). The method is carried out to attain the objectives already set by approach producers (Widodo, 2010). A arrangement usage including numerous organizations and

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levels of bureaucracy can be seen from several viewpoints. Arrangement usage can be seen from the point of view of arrangement producers, actualizing authorities within the field, and approach targets (target bunches). To what degree has the approach been accomplished and what are the reasons for the success or disappointment of the approach. Usage will center on the activities of authorities and organizations within the field to attain program victory. Usage will be more centered on whether the execution of the arrangement truly changes their way of life and incorporates a long-term positive affect on moving forward the quality of life counting their salary.

2.3 Internal Control System

In the accounting system, internal control and data processing are fundamental because they are the most important steps in an effort to enforce operational discipline as an effort to prevent abuse of authority and fraud by creating an effective internal control system. In a narrow sense, internal control is an activity that includes all the tools used by management to conduct supervision. Along with the progress of the organization, the problems faced are also increasingly complex. Inside control may be a process and strategy that's carried out to supply satisfactory affirmation that control goals have been accomplished (Romney and Steinbart, 2014). The increasing number of employees reduces the role of a leader in supervising all employee activities. On the other hand, the organization must be able to carry out all activities as well as possible in order to achieve efficiency and effectiveness in efforts to achieve goals. All planned activities must be carried out and their implementation must be continuously monitored and the economic resources owned must be used efficiently. That is why internal control is needed.

2.4 Government Internal Control System

The inner control framework concurring to Government Direction Number 60 of 2008 concerning the Government Inside Control Framework is an necessarily handle in activities and exercises carried out ceaselessly by pioneers and all workers to supply satisfactory confirmation of accomplishing organizational objectives through viable and proficient exercises, unwavering quality of budgetary announcing, security of state resources, and compliance with laws and directions. The government inner control framework is an internal control framework that's actualized comprehensively within the central government and neighborhood governments. Concurring to Hoesada (2016), the government inner control framework conceptually embraces the inside control framework system discharged in 1992 by the Committee of Sponsoring Organization "COSO framework".

2.5 Budget Cycle

The budget cycle that can be connected within the usage of the government inner control framework approach in budget arranging at the Medan High Court:

a. Budget Planning
b. Budget Submission
c. Budget Control
d. Budget Implementation
e. Budget Reporting
f. Budget Evaluation

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By executing a comprehensive budget cycle like this, the Medan Tall Court can guarantee that the usage of the government inside control framework approach in budget arranging can be carried out productively, viably, and in understanding with the standards of great inner control.

3. METHODOLOGY

The research method used in this study is a qualitative research method. Specifically, qualitative methods are often used to show three related concepts, namely non-positivistic qualitative research epistemology, qualitative research strategies that are more directed at interpreting or revealing meaning than generalizing causal relationships, and qualitative research techniques that are not operationalized with numbers, such as interviews (Sukandarrumidi, 2002). Qualitative research emphasizes many aspects of one variable and develops sensitivity to concepts and describes realities that are not singular or plural, the samples used are small and representative with certain objectives (Tersiana, 2018). By using qualitative research methods, researchers are expected to be able to see existing phenomena, namely the government internal control system through strengthening the development dimension.
Research informants are research subjects who can provide information about the phenomena or problems raised in the research (Moleong, 1999). Therefore, research informants are very much needed by this researcher in order to obtain information related to the research title that has been determined. So, to obtain information that has clarity and accurate data, researchers use purposive sampling techniques in determining research informants. Purposive sampling is used to select unique informants to provide important information and select informants who are difficult to reach and identify certain informants through in-depth interviews (Muhadjir, Noeng. 1996). By using purposive sampling techniques, data collection is directed according to the needs of researchers and the determination of informants who truly master the information needed and can be trusted as data sources. Researchers directly determine informants related to the research object who can provide information on physical resource capacity, operational process capacity, and human resource capacity. The informants of the study were the Head of the Government Internal Control System Task Force Team, Secretary of the Medan High Court, Head of the Planning and Personnel Section of the Medan High Court, Head of the Program and Budget Planning Sub-Section of the Medan High Court, Head of the Finance and Reporting Sub-Section, Medan High Control Commitment Making Officer, and Implementing Staff in the Program and Budget Planning Sub-Section.
The data collection techniques used in this study are as follows (Semiawan, 2010):

a. Field Observation

The observation technique is carried out by means of observation in the field to directly see the conditions of the government internal control system implementation. This observation includes reviewing various existing secondary data sources or available literature such as planning documents, reports, previous research results, and other important documents that support the research objectives. Field observation is very important to obtain information, a more detailed understanding of the research object.
b.Interview Technique

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An interview is a conversation with a specific purpose. The conversation is carried out by two parties, namely the interviewer who asks questions and the interviewee who provides answers to the questions. Interviews include constructing about people, events, activities, organizations, feelings, motivations, demands, concerns, and other wholes, reconstructing wholes as expected to be experienced in the future, verifying, changing, and expanding information obtained from other people, both human and non-human, and verifying, changing and expanding constructions developed by researchers as member checks.
The analysis technique used is a descriptive analysis technique with a qualitative approach and a case study research strategy because the data obtained is qualitative data in the form of a collection of words and not a series of numbers and can be arranged in categories or classification structures, research questions and data collected are the basis for qualitative methods (Anggito and Setiawan, 2018). This research is very closely related to conceptual factors. So, the purpose of sampling in this case is to collect as much information as possible from various sources and their structures. Thus the goal is not to focus on the differences that will later be developed in generalizations. The goal is to detail the specificities that exist in a unique contextual mix.

4. RESULTS AND DISCUSSION

General Description

The Medan High Court was established on January 13, 1950, based on Emergency Law Number 1 of 1951. The Medan High Court is domiciled in the capital city of North Sumatra Province, currently, the Medan High Court building is built on an area of 5,068 square meters with a building area of 2,999 square meters located on Jalan Ngumban Surbakti 38A, Sempakata Village, Medan Selayang District, Medan City.
The Medan High Court is the executor of judicial power tasked with organizing trials to uphold law and justice in North Sumatra Province based on Pancasila, with the main task of receiving, examining and trying and resolving cases at the appeal level submitted to it and other tasks assigned to it based on laws and regulations.

The following are the functions:

a. The adjudication function is to examine and adjudicate cases that are within the authority of the high court at the appeal level and has the authority to adjudicate at the first and final level disputes over the authority to adjudicate between district courts in its jurisdiction.
b. The guidance function is to provide direction within its jurisdiction, both concerning judicial techniques, judicial administration, general administration, equipment, finance, personnel, and development.
c. The supervisory function is to supervise the implementation of the duties and behavior of judges, clerks, secretaries, substitute clerks, bailiffs or substitute bailiffs, and employees in its jurisdiction as well as the implementation of judicial administration at the first level so that the trial is carried out carefully and properly and the implementation of general

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administration and development related to quality assurance accreditation as well as the development of an integrity zone towards a corruption-free area and a clean and serving bureaucratic area.
d. The advisory function is to provide considerations and advice on the law to government agencies in its jurisdiction if requested.
e. Administrative function, namely organizing general administration, finance, and personnel and others to support the implementation of the main technical tasks of the judiciary and judicial administration.
f. Other functions, namely the high court can be assigned other tasks and authorities based on the law.

Implementation of Government Internal Control System Policy in Budget Planning at Medan High Court

The implementation of government internal control system in budget planning at Medan High Court is at a good level overall, the aspects are as follows:

a. Communication

This ensures that all parties understand the objectives, targets, and priorities in budget planning well and the mechanisms and procedures that must be followed. In addition, good communication is also needed to bridge coordination and synergy between related work units in the budget planning process. With smooth communication, each unit can exchange information, provide input, and align each unit's budget plan with the overall budget plan.
Showing good performance, there is still room for improvement in communication. Continuous efforts need to be made to improve the quality of communication, both in terms of the clarity of the information conveyed, the frequency of communication, and the accuracy of the communication channels used, so that the implementation of the government internal control system in budget planning can run more optimally in the future.
From the results of the interview with the Head of the Government Internal Control System Task Force Team, communication in the implementation of the government internal control system policy at the Medan High Court has reached a very good level of effectiveness, the maturity assessment of the government internal control system carried out in 2023 by the Supreme Court Supervisory Agency reached a value level of 4.16, with the sub-element of the government internal control system point 4.2 effective communication getting the highest score of 5. From the maturity assessment of sub-element 4.2 Effective communication, it can be seen that the Medan High Court has indeed met the criteria, namely that there has been continuous improvement in effective communication methods by carrying out effective communication through consistent and tiered routine meetings to accommodate input from the lower level to top management. Good communication has become a major pillar in ensuring the success of the implementation of the government internal control system as a whole.

b. Resources

Based on the results of the interview with the Head of the Medan High Court Government Internal Control System Task Force Team, that the availability of human resources in the implementation of the government internal control system in the Medan High Court environment still needs to be continuously provided with technical guidance and training,

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especially in budget planning and implementation. Continuous training can certainly reduce the gap in technical capabilities of experienced staff and new staff in carrying out their duties by using various applications in the fields of finance and budget.

The Head of the Government Internal Control System Task Force Team admitted that there are still several employees, especially those who are older, who still need to improve their competence in implementing the government internal control system, in terms of budget, the Medan High Court has allocated a routine budget every year to support the implementation of the government internal control system in terms of technical judicial management, such as for socialization activities, training, and procurement of supporting facilities and infrastructure. However, training in terms of budget implementation has not been implemented.

c. Disposition

In the context of implementing the government's internal control system at the Medan High Court, the disposition or attitude of the implementers, such as judges, employees, and leaders, is very important to note. The following are the opinions of several experts regarding the disposition of implementing the government's internal control system at the Medan High Court.

Based on the results of the interview with the Head of the Medan High Court Government Internal Control System Task Force Team, it can be concluded that several things related to the disposition or attitude of the implementers in implementing the government internal control system at the Medan High Court in general, the disposition or attitude of the implementers, both judges, structural officials, and staff at the Medan High Court, are quite good in supporting the implementation of the government internal control system. They understand the importance of implementing the government's internal control system to improve accountability and transparency in financial management and support the creation of good governance. However, a small number of implementers still show a less enthusiastic attitude or even reject the changes brought by the government's internal control system. This is due to the factors of advanced age, old habits that have taken root, and the perception that the government's internal control system will only add to their workload.

d. Bureaucratic Structure

From the results of the interview with the Interview with the Head of the Government Internal Control System Task Force Team at the Medan High Court provides valuable insights into the implementation of the government internal control system policy in the context of the bureaucratic structure. It is shown that the interaction between the government internal control system and the bureaucratic structure has a significant impact on the overall process.

Thus, the interaction between the government internal control system and the bureaucratic structure at the Medan High Court shows strong alignment, allowing the court to achieve the goals of the government internal control system more effectively and efficiently. By continuing to optimize this relationship, the court can ensure better service to the public and the integrity of the higher court system.

Based on the results of the interview with the Secretary of the Medan High Court regarding the Analysis of the implementation of the government internal control system policy at the Medan High Court as a whole against the bureaucratic structure can be seen from the sub-element point 1.4 Organizational Structure that is in accordance with Needs which received a

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score of 5 (optimum). The bureaucratic structure at the Medan High Court has supported the implementation of the government internal control system quite well. This is reflected in the score of 5 obtained in the assessment of the aspect of the bureaucratic structure that is in accordance with needs.

There is a clear division of tasks and responsibilities within the organization, as well as standard operating procedures that regulate the implementation of activities within the Medan High Court. The organizational structure has been designed in such a way as to facilitate effective coordination and communication between work units in order to support the implementation of the government internal control system.

5. CONCLUSION AND SUGGESTION

The results of the study indicate that the implementation of government internal control system in budget planning at Medan High Court is at a good level overall.

The following suggestions can be considered to improve the effectiveness of the implementation of the government internal control system in budget planning at the Medan High Court:

a. Increase commitment and consistency in implementing the government internal control system in the entire budget planning process at the Medan High Court. This can be done by creating clear policies and guidelines, as well as conducting regular socialization and training for all employees involved in budget planning.

b. Conduct periodic risk mapping and develop effective risk mitigation strategies to identify and address potential risks that can hinder the achievement of budget planning objectives.

c. Improve the quality of documentation and authorization in each stage of budget planning to ensure the reliability and accountability of the budget planning process.

d. Optimize the information and communication system by implementing adequate information technology and building good coordination between related units in the budget planning process.

e. Conduct periodic monitoring and evaluation of the implementation of the government internal control system in budget planning to identify and resolve problems early.

f. Provide training and socialization to all employees related to the government internal control system and budget planning to improve their understanding and competence in implementing the government internal control system effectively.

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