

Performance of Local Government Apparatuses and Public Services: Survey on SKPD Kabupaten Bandung Barat Government

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Research article

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Abstract: One of the efforts made by the Government of Kabupaten Bandung Barat in avoiding the practice of KKN so that the goal of implementing good governance can be achieved is by implementing the government internal control system. In addition, the purpose of the government is to conduct public services that are effective and efficient, which can be seen from the commitment and performance of local government apparatus. This research aims to determine the effect of good governance, internal control system of Government and the organizational commitment to the public service through the performance of local government apparatus as an intervening variable. The type of research used is quantitative. The population in this research is the regional government working unit in the Kabupaten Bandung Barat government. The samples in this study were as much as 28 SKPD with a total of 208 respondents. Method of collecting data using questionnaires. Data analysis method using path analysis processed with IBM SPSS software version 26.0. Based on the results of the research, there is a positive and significant effect of good governance, government internal control system and organizational commitment to the performance of government apparatus both partially and simultaneously. The performance of local government apparatus has a positive and significant effect on public services. There is an indirect effect of good governance, government internal control system and organizational commitment to public service through the performance of local government apparatus as an intervening variable.

Keywords: good governance; organizational commitment; performance apparatus; public service.

1. Introduction

The existence of regional autonomy led to a change from centralized government to decentralization. Regional autonomy is one of the efforts to implement good governance or in Indonesia it is known as good governance. One of the local governments that implement regional autonomy and is expected to be able to implement good governance properly is Kabupaten Bandung Barat. The implementation of good governance in Kabupaten Bandung Barat is one of the strategic issues in the 2018-2023 Regional Government Work Plan (RKPD) (Kabupaten Bandung Barat Government, 2016). The form of the KBB government's efforts in realizing good governance is by increasing the performance of local government apparatus, increasing organizational commitment, and implementing an internal control system that meets standards and provides optimal public services to the community.

One form of performance evaluation of the Kabupaten Bandung Barat government is outlined in the Government Agency Performance Accountability Report (LAKIP). Based on the evaluation results from the RI Ministry of PAN-RB, Kabupaten Bandung Barat received a score of 65.72 or a B predicate for LAKIP in 2018. This did not experience a significant change because the previous year it received a value of 64.88 or a B predicate (Kabupaten Bandung Barat Government, 2016). Whereas LAKIP in 2016 received a score of 57.31 or the CC predicate (Kabupaten Bandung Barat, 2018). This shows that the government of Kabupaten Bandung Barat continues to experience increased performance accountability every year.

Even though Kabupaten Bandung Barat has received a B title from the results of the RI Ministry of Administrative and Bureaucratic Reform, there are still obstacles and obstacles it faces, one of which is the quality of public services. The quality of public services in Kabupaten Bandung Barat still needs to be improved again, this is in accordance with a community satisfaction survey conducted at 45 SKPD KBB which showed an average value of 80.75 with a service quality letter B (Kabupaten Bandung Barat, 2016). Even though the target has been reached, it is in accordance with the results of the interviews that the author conducted with the Head of Section. The KBB Regional Secretariat organization still needs to improve public services so that community satisfaction with service performance continues to increase so that service quality can be achieved with an A predicate.

In addition to not maximizing the performance of SKPD and public services, the organizational commitment of ASN and TTK in the KBB government is still relatively low. This is evidenced by the large number of ASN and TTK who do not attend morning assembly every Monday. To overcome this, the KBB Regent gave a penalty of cutting a performance allowance of 2% for each absence (Gimnatsir, 2019). In addition, it was also emphasized that in the 2018 LAKIP the obstacles experienced in encouraging increased performance accountability were the commitment of employees at KBB not fully supporting the implementation of SAKIP (Kabupaten Bandung Barat, 2018).

In addition, the implementation of the government's internal control system that has not been optimal is one of the problems faced by the Kabupaten Bandung Barat government. This is evidenced by the WDP's opinion on the 2018 LKPD from the BPK. The BPK findings contained in Book II of the 2018 LHP LKPD are: 1) asset administration in 4 SKPDs, namely the PUPR Service, DPPKBP3A, Health Office and Cikalong Wetan Hospital is inadequate; 2) asset management is not yet optimal; 3) the utilization of assets in 8 locations has not been supported by a Regent's Decree; and 4) delays in the distribution of village funds to the village government and reporting of irregular use of DD (BPK, 2018). In addition, according to the results of interviews conducted by the author with KBB Regional Inspectorate staff, the obstacle in implementing SPIP is that the understanding of SPIP from regional apparatus is still lacking and socialization regarding SPIP is still lacking so that the SPIP maturity value within the scope of the KBB government is still at level 1 (stub) with a value of 1.4.

There are many factors that can improve the performance of local government apparatus and public services including good governance, the government's internal control system and organizational commitment. Pangestika (2016) research states that there is an influence from internal control, good governance and organizational commitment to the performance of employees in the financial sector of the Temanggung district government (Pangestika, 2016). Another study conducted by Nurbaeti (2019) states that both partially and simultaneously good governance and SPIP have a positive and significant influence on the performance of local government apparatus and the performance of local government apparatus has a positive and significant influence on public services. In this study it was also explained that partially there is influence from good governance and SPIP on public services and there is no indirect influence from good governance and SPIP on public services through the performance of local

government apparatus (Nurbaeti, 2019).

The formulation of the problem of this research is:

- 1) How is the influence of good governance , the government's internal control system and organizational commitment both partially and simultaneously on the performance of the regional government apparatus in Kabupaten Bandung Barat?
- 2) What is the influence of good governance, organizational commitment and performance of local government officials on public services in Kabupaten Bandung Barat?
- 3) What is the influence of good governance , the government's internal control system and organizational commitment to the performance of local government officials and their implications for public services in Kabupaten Bandung Barat?

2. Literature Review

2.1. Good governance

State Administration Institutions in Sedarmayanti (2012: 4) argues that the form of good governance is the administration of government that is solid and responsible, as well as effective and efficient by maintaining the synergy of interactions between the state, the private sector and society (Sedarmayanti, 2012). Meanwhile, Government Regulation Number 101 of 2000 states that good governance is governance that develops and implements the principles of professionalism, accountability, transparency, excellent service, democracy, efficiency, effectiveness, rule of law and can be accepted by all people (PP No. 101 of 2000). Sedarmayanti (2012: 7) concluded that there are four main principles of good governance, namely: 1) accountability; 2) openness; 3) transparency; and 4) rule of law.

2.2. Government Internal Control System

According to Government Regulation Number 60 of 2008, the Internal Control System is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate assurance of achieving organizational goals through effective and efficient activities, reliability of financial reporting, management state assets, and compliance with laws and regulations. The Government's Internal control system consists of the following elements: 1) control environment; 2) risk assessment; 3) control activities; 4) information and communication; and 5) internal control monitoring (PP No. 60 of 2008).

2.3. Organizational Commitment

Luthans (2012: 249) defines organizational commitment as a strong desire possessed by an employee to be able to survive as a member of the organization, the willingness to work hard in accordance with organizational goals and the strong belief he has in accepting every value and purpose contained in the organization. Factors that can influence organizational commitment are: 1) people variable; 2) organizational variables; and 3) non-organizational variables (Luthans, 2012) .

The types of organizational commitment according to Mayer & Allen (1991) in Luthans (2012: 249), namely:

- 1) Affective Commitment ;
- 2) Continuace Commitment ;
- 3) Normative Commitment.

2.4. Performance of Local Government Apparatuses

According to Moeheriono (2014: 96) what is meant by performance is the result that can be

achieved by a person or group of people in an organization both quantitatively and qualitatively according to their respective duties and authorities as an effort to achieve the goals of the organization (Moeheriono, 2014). Performance indicators according to Sedarmayanti (2007:51) are: 1) quality of work; 2) punctuality; 3) initiative; 4) ability; and 5) communication (Sedarmayanti, 2007) .

2.5. Public service

Law number 25 of 2009, defines public service as an activity or series of activities in order to fulfill service needs in accordance with statutory regulations for every citizen and resident for goods, services and/or administrative services provided by public service providers (UU No. 25 of 2009). Public service standards according to Kepmen PAN Number 63 of 2003, are: 1) procedures, 2) completion time, 3) service fees; 4) service products; 5) facilities and infrastructure; and 6) the competence of the service provider.

2.6. Research Hypothesis

The following describes the hypotheses proposed in this study:

- 1) Ha_{1,2,3}: Good governance, the government's internal control system and organizational commitment partially influence the performance of local government apparatus in Kabupaten Bandung Barat
- 2) Ha₄: Good governance, the government's internal control system and organizational commitment simultaneously influence the performance of local government apparatus in Kabupaten Bandung Barat
- 3) Ha_{5,6,7}: Good governance, organizational commitment, and performance of local government officials partially influence public services in Kabupaten Bandung Barat
- 4) Ha_{8,9,10}: Good governance, government internal control systems and organizational commitment influence public services in Kabupaten Bandung Barat through the performance of local government apparatus as intervening variables.

3. Research Method

3.1. Research Design

This study aims to examine the effect of the independent variables (good governance, government internal control systems and organizational commitment) on the dependent variable (public service) through intervening variables (performance of local government apparatus) based on quantitative research using IBM SPSS version 26.0 software.

3.2. Population and Sample

The population in this study is the Regional Work Unit (SKPD) of the Kabupaten Bandung Barat government. This study used a non-probability sampling technique so that a sample of 28 SKPD was obtained. To determine the number of respondents, a purposive sampling approach was used to obtain a total of 208 employees.

3.3. Types and Sources of Data

Subject data is the type of data used in this study which was obtained directly from 208 employees. Sources of data in this study using 2 sources of data, namely primary and secondary data.

3.4. Data Collection Methods

The data collection method used in this study is by distributing questionnaires to respondents.

3.5. Data Analysis Methods

In this study using path analysis as a method of data analysis. However, before conducting data analysis several tests were carried out first, namely: validity test, reliability test which aims to determine the quality of the questionnaire used. Then do descriptive analysis, test the classical assumptions (normality, multicollinearity, and heteroscedasticity), correlation analysis, regression analysis, test the coefficient of determination and test the hypothesis (t test and F test).

This study consists of 2 (two) substructures as the implementation of path analysis, namely:

a. Substructure line 1

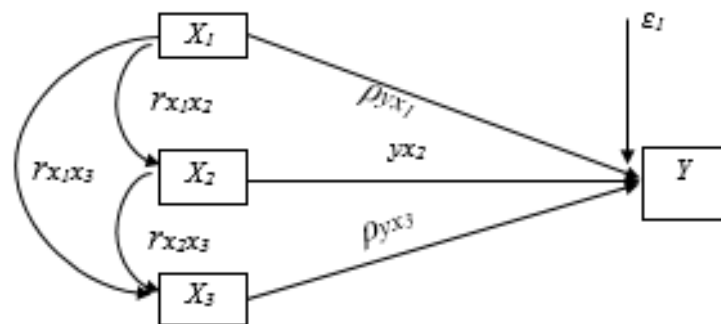


Figure 1 Substructure Model 1

Substructural equation 1:

$$Y = \rho_{yx_1}X_1 + \rho_{yx_2}X_2 + \rho_{yx_3}X_3 + \varepsilon_1 \quad (1)$$

b. Substructure Line 2

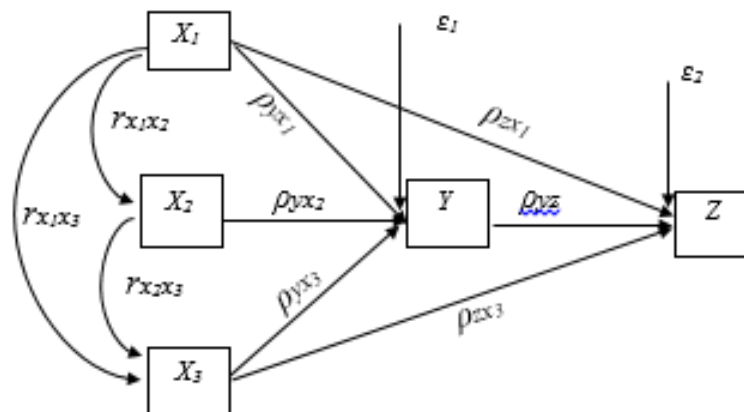


Figure 2 Substructure Model 2

Substructural equation 2 (Ghozali, 2018):

$$Z = \rho_{zx_1}X_1 + \rho_{zx_3}X_3 + \rho_{zy}Y + \varepsilon_2 \quad (2)$$

To get the path coefficient (ρ) value of each path, you must first calculate the magnitude of the correlation between variables using the pearson product moment formula as follows (Riduwan and Sunarto, 2015):

$$r_{xy} = \frac{n(\sum XY) - (\sum X)(\sum Y)}{\sqrt{\{n.\sum X^2 - (\sum X)^2\} . \{n.\sum Y^2 - (\sum Y)^2\}}} \quad (3)$$

The magnitude of the correlation value obtained, can be interpreted into the following categories:

Table 1 Interpretation of the Correlation Coefficient

Coefficient Intervals	Relationship Level
0.80 – 1.000	Very strong
0.60 – 0.799	Strong
0.40 – 0.599	Strong enough
0.20 – 0.399	Low
0.00 – 0.199	Very low

Source: Riduwan and Sunarto (2015:80-81)

After knowing the correlation value, then calculating the effect value indirectly using the Sobel test with the following formula (Ghozali, 2018):

$$S_{pyxpzy} = \sqrt{(p_{zy}^2 SE_{Yx}^2) + (pyx^2 SE_{zy}^2) + (SE_{Yx}^2 SE_{zy}^2)} \quad (4)$$

To calculate the error value, you can use the formula (Ghozali, 2018):

$$\varepsilon = \sqrt{1 - R^2} \quad (5)$$

4. Results and Discussion

The results of path analysis calculations in this study are as follows:

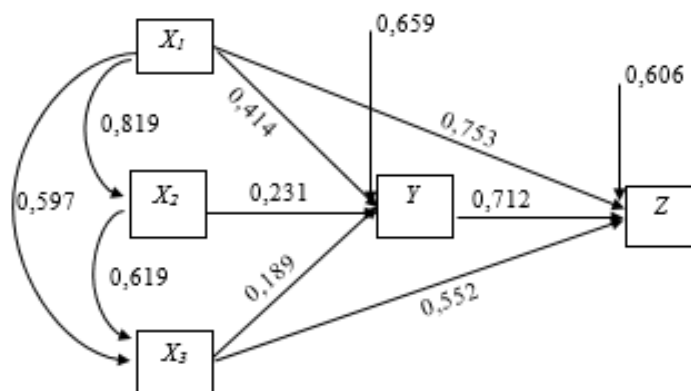


Figure 3 Results of the Research Model

Based on Figure 5, the equation for each substructure is obtained as follows:

a. Substructural Model Equation 1

$$Y = \rho_{yx_1}X_1 + \rho_{yx_2}X_2 + \rho_{yx_3}X_3 + \varepsilon_1$$

$$Y = 0,414X_1 + 0,231X_2 + 0,189X_3 + 0,659\varepsilon_1$$

b. Substructural Model Equation 2

$$Z = \rho_{zx_1}X_1 + \rho_{zx_3}X_3 + \rho_{zy}Y + \varepsilon_2$$

$$Z = 0,753X_1 + 0,552X_3 + 0,712Y + 0,606\varepsilon_2$$

4.1. The Influence of Good Governance on the Performance of Local Government Apparatuses

The influence of good governance on the performance of local government apparatus obtained a t count of $5,045 > t_{\text{table of } 1.9715}$ which means it has a positive influence. Meanwhile, when

viewed from a significance value of $0.000 < 0.05$, which means it has a significant influence. The results of this study indicate that good governance has a positive and significant partial effect on the performance of local government apparatus. This means that the better the implementation of good governance, the performance of local government officials will increase. The variables of good governance and the performance of local government officials have a strong correlation, this is because the Pearson correlation value obtained is 0.717.

From the results of distributing the questionnaires, the principle of good governance that has a very good influence on its application is openness. In this principle, agencies in the Kabupaten Bandung Barat government have received very well the suggestions and criticisms given by the community very well and made these criticisms and suggestions to improve performance so that they are better so that they are in accordance with community expectations, and have provided services to the community without discriminating-different.

Some of the efforts that have been made by the Kabupaten Bandung Barat government in the implementation of good governance in order to improve the performance of local government apparatus are by conducting outreach, assistance and consultation to improve the performance and quality of resources (employees) both individually and in the form of forums or certain meeting. In addition, formulating and implementing performance applications from apparatus (AKUR) which aims to monitor individual performance assessments which will later be used as a basis for awarding ASN performance allowances within the Kabupaten Bandung Barat government (Kabupaten Bandung Barat Government, 2016).

4.2. The Influence of the Government's Internal Control System on the Performance of Local Government Apparatuses

The influence of the Government Internal Control System on the performance of local government apparatus obtained a t count of $2.758 > t_{\text{table of } 1.9715}$ which means it has a positive influence. Meanwhile, if seen from the significance value of $0.006 < 0.05$, which means it has a significant influence. The results of this study indicate that the Government Internal Control System has a positive and significant partial effect on the performance of local government apparatus. This means that the better the implementation of the Government Internal Control System, the performance of the regional government apparatus will increase. SPIP variable and the performance of local government officials has a strong correlation, this is because the Pearson correlation value obtained is 0.687.

Based on data from the results of distributing questionnaires, in general the implementation of SPIP in the Kabupaten Bandung Barat government has been going well. The most influential indicator in the implementation of SPIP is monitoring. This principle shows that the supervision carried out by the SKPD of the Kabupaten Bandung Barat government has been running regularly.

Some of the efforts made by the Kabupaten Bandung Barat government to continue to improve the implementation of the Government Internal Control System are to review the financial reports prepared by the Finance Section of each SKPD and make the necessary corrections if there are recording or bookkeeping errors, before the financial reports are submitted to the Regent to be examined by the BPK. The review was carried out by the Regional Inspectorate of Kabupaten Bandung Barat (Kabupaten Bandung Barat Government, 2016).

4.3. The Effect of Organizational Commitment on the Performance of Local Government Apparatuses

Great influence of organizational commitment on the performance of local government

apparatus obtained a value of $t_{\text{count}} 3.154 > t_{\text{table}} 1.9715$ which means it has a positive influence. Meanwhile, when viewed from a significance value of $0.002 < 0.05$, which means it has a significant influence. The results of this study indicate that organizational commitment partially positive and significant effect on the performance of local government apparatus. This means that the higher the commitment an employee has then the performance will increase. Organizational commitment variable and the performance of local government officials has a fairly strong correlation, this is because the Pearson correlation value obtained is 0.580.

Based on data from the results of distributing questionnaires, in general the organizational commitment of government officials in Kabupaten Bandung Barat is very high. The indicator of organizational commitment that has the most influence on performance improvement is affective commitment. Affective commitment is a strong desire possessed by individuals to remain in an organization. Employees in the Kabupaten Bandung Barat government will feel very happy if they spend the rest of their careers in Kabupaten Bandung Barat government agencies. The loyalty of employees is also very high so that employees perceive the problems experienced by the agency as their own problems.

Some steps that can increase organizational commitment are by: a) conveying the goals of the agency in order to foster enthusiasm and work commitment in order to realize the goals of the agency; b) creating a family atmosphere in the work environment; c) give awards to employees who are able to complete work quickly and accurately; and d) provide motivation to employees so as not to experience a reduction in enthusiasm for work.

4.4. The Influence of Good Governance , SPIP and Organizational Commitment on the Performance of Local Government Apparatuses

The influence of good governance, the Government's Internal Control System and organizational commitment to the performance of local government officials obtained an F count of $88.466 > F_{\text{table of}} 2.65$ which means it has a positive influence. Meanwhile, when viewed from a significance value of $0.000 < 0.05$, which means it has a significant influence. The results of this study indicate that the better the implementation of good governance and the Internal Control System and the higher the organizational commitment of employees, the performance of local government apparatus (employees) will increase. Good governance variable , SPIP and organizational commitment have a strong correlation with the performance of local government officials, this is because the Pearson correlation value obtained is 0.752.

In addition, it is also known that the value of the coefficient of determination is 0.565 or 56.5%. This figure means that the influence of good governance, the Government's Internal Control System and organizational commitment on the performance of local government apparatus is 56.5% while the remaining 0.435 or 43.5% is influenced by other variables outside of this study. The better the implementation of good governance and the Government's Internal Control System as well as the higher the organizational commitment of the civil servants, the better the performance of the local government apparatus.

4.5. The Effect of Good Governance on Public Services

The great influence of good governance on public services is to obtain a t count of $16.416 > t_{\text{table of}} 1.9715$ which means it has a positive influence. Meanwhile, when viewed from a significance value of $0.000 < 0.05$, which means it has a significant influence. The results of this study indicate that good governance has a partially positive and significant effect on public services. This means that the better the implementation of good governance, the better the implementation of public services. Good governance and public service variables have a

strong correlation, this is because the Pearson correlation value obtained is 0.753.

Based on data from the results of distributing questionnaires, it can be seen that the implementation of good governance and public services in the Kabupaten Bandung Barat government has been carried out well. Several weaknesses in the implementation of public services experienced by the Government of Indonesia, especially local governments, are: 1) The lack of responsiveness of employees in responding to complaints, aspirations and expectations from the community; 2) the dissemination and delivery of information to the public is not fast enough; 3) access to various service units is far, making it difficult for the community to reach; and 4) complicated bureaucracy, causing service completion to seem slow.

4.6. The Effect of Organizational Commitment on Public Services

The influence of organizational commitment to public services is to obtain a t count of $9.499 > t_{\text{table of } 1.9715}$ which means it has a positive influence. Meanwhile, when viewed from a significance value of $0.000 < 0.05$, which means it has a significant influence. The results of this study indicate that organizational commitment has a positive and significant partial effect on public services. This means that the higher the commitment an employee has, the better the implementation of public services. Organizational commitment variable and public services have a fairly strong correlation, this is because the Pearson correlation value obtained is 0.552.

Based on data from the results of distributing questionnaires, the organizational commitment of government officials in Kabupaten Bandung Barat is already high and the implementation of public services is very good. This is evidenced by the achievement of targets from the programs and activities of the Kabupaten Bandung Barat government, especially in terms of service. Some of the obstacles experienced in increasing the commitment of an employee are: a) uncomfortable work environment; b) lack of motivation so that commitment and enthusiasm for work decreases; and c) lack of understanding of employees in understanding agency objectives.

4.7. The Influence of the Performance of Regional Command Apparatuses on Public Services

The influence of the performance of local government apparatus on public services has a t count of $14.560 > t_{\text{table of } 1.9715}$ which means it has a positive influence. Meanwhile, when viewed from a significance value of $0.000 < 0.05$, which means it has a significant influence. The results of this study indicate that the performance of government officials partially has a positive and significant effect on public services. This means that the better the performance of local government officials, the better the implementation of public services. The performance variables of local government officials and public services have a strong correlation, this is because the Pearson correlation value obtained is 0.712.

Based on data from the results of distributing questionnaires, the performance of government officials in Kabupaten Bandung Barat has been very good so that it can support the provision of good public services as well. This is evidenced by the provision of services accompanied by the provision of information regarding the flow of service delivery through electronic media so as to facilitate the understanding of service recipients.

Some of the efforts that can be made by the leadership in improving the performance of the apparatus are: 1) increasing employee motivation by providing appropriate and adequate incentives; 2) improve coordination between superiors and subordinates to minimize missed communication; and 3) provide training on how to provide effective and efficient services without reducing service quality.

4.8. The Influence of Good Governance on Public Services through the Performance of Local Government Apparatuses as Intervening Variables

The results of the Sobel test calculations show a t count of $5.249 > t_{\text{table}}$ of 1.9715. This means that the performance of local government apparatus strengthens the influence of good governance on public services. These results explain whether or not the implementation of public services is indirectly influenced by good governance through the performance of local government officials as a mediating (intervening) variable.

The magnitude of the influence of good governance on the performance of local government apparatus and its implications for public services is 1.047. These results indicate that the indirect effect of good governance on public services through the performance of local government apparatus is very strong. This proves that the implementation of good governance in Kabupaten Bandung Barat can affect the quality of public services because it is supported by the good performance of local government officials.

Some things that the government, especially the Kabupaten Bandung Barat government, can try to improve efficient, fair and accountable public services through the implementation of good governance and improving the performance of apparatus are: a) building a public service system that can create openness so that it can involve participation from the community; b) provide an understanding of the provision of services to employees so that they continue to apply the principles of good governance ; c) improve the communication skills of employees by providing training to employees; and d) carry out outreach activities to the community so that people understand and are more aware of their matters and obligations as good citizens so that they can trigger a spirit of participation in the implementation of good public services.

4.9. The Influence of SPIP on Public Services through the performance of Local Government Apparatuses as Intervening Variables

The results of the Sobel test calculations show that the t count is $3.752 > t_{\text{table}}$ 1.9715. This means that the performance of local government apparatus strengthens the influence of the Government's Internal Control System on public services. These results explain whether or not the implementation of public services is indirectly influenced by the Government's Internal Control System through the performance of local government officials as a mediating (intervening) variable.

The magnitude of the influence of the Government Internal Control System on the performance of local government apparatus and its implications for public services is 0.905 or 90.5% and the remaining 9.5% is influenced by other variables. These results indicate that the indirect effect of the Government Internal Control System on public services through the performance of local government apparatus is very strong.

Some of the efforts that have been made by the Kabupaten Bandung Barat government to improve public services through the Government Internal Control System directly and the performance of local government officials indirectly are: a) monitoring and repairing facilities and infrastructure related to public services; b) agencies have used the latest version of software so that the implementation of public services can run optimally; c) evaluate every activity related to public services so that public services can continue to be improved; and d) conducting performance reviews so that the implementation of public services continues to increase.

4.10. The Effect of Organizational Commitment on Public Services through the Performance of Local Government Apparatuses as Intervening Variables

The results of the Sobel test calculations show that the t count is $4.451 > t_{table} 1.9715$. This means that the performance of local government apparatus strengthens the influence of organizational commitment to public services. These results explain whether the implementation of public services is influenced indirectly by organizational commitment through the performance of local government officials as a mediating (intervening) variable.

The magnitude of the influence of organizational commitment on the performance of local government apparatus and its implications for public services is 0.686 or 68.6% and the remaining 31.4% is influenced by other variables. These results indicate that the indirect effect of organizational commitment to public services through the performance of local government officials is quite strong.

The obstacles experienced by the Kabupaten Bandung Barat government in increasing organizational commitment to improve the quality of public services through apparatus performance are: 1) lack of understanding from government officials regarding the implementation process of providing public service activities; 2) decrease in work motivation that occurs in some employees; and 3) there is still a need for improvement regarding the competence of human resources.

5. Conclusions

In accordance with the results of the analysis and discussion, several conclusions can be drawn as follows:

- 1) Good governance, the government's internal control system and organizational commitment have a positive and significant effect either partially or simultaneously on the performance of the Kabupaten Bandung Barat regional government apparatus. With path coefficient values (ρ) of 0.414, 0.231 and 0.189 respectively.
- 2) Good governance, organizational commitment and performance of local government apparatus have a positive and significant effect on public services in Kabupaten Bandung Barat. With path coefficient values (ρ) of 0.753, 0.552 and 0.712 respectively.
- 3) Indirectly good governance, the government's internal control system and organizational commitment have a significant effect on public services through the performance of the Kabupaten Bandung Barat regional government apparatus. This is evidenced by the results of t calculations using the Sobel test with respective values of 5.249, 3.752 and 4.451.

Based on the results of the research, it is hoped that the Kabupaten Bandung Barat government can:

- 1) Maintain and continue to improve the implementation of good governance, the Government Internal Control System in order to produce good performance and effective and efficient public services so as to meet the needs of the community.
- 2) Agencies in the Government of Kabupaten Bandung Barat are expected to be able to publish Government Agency Performance Accountability Reports (LAKIP) because from the results of the answers given by respondents not all agencies have published LAKIP so that the principle of transparency can be implemented even better.
- 3) In increasing the organizational commitment of the apparatus, it is hoped that the agency can increase the sense of kinship and provide motivation to employees so that enthusiasm for work does not decrease.

- 4) It is hoped that local government officials can complete the work quickly and on time. Because seen from the results of filling out the respondents not all employees can complete their tasks and work on time

Based on the results of this study, the authors provide several recommendations to further researchers as follows:

- 1) Changing or adding independent variables that can affect public services because in this study the variables used are still heavily influenced by other variables that are not used in this study. Such as work motivation, HR competence, and so forth.
- 2) Taking samples of all SKPDs in agencies in the Regional Government so that the results from research are better, such as taking the District as a research sample because in this study it did not take the District as a sample.
- 3) Conducting interviews with relevant parties regarding the understanding of good governance, the Government Internal Control System, organizational commitment, the performance of local government officials and public services so that future researchers will find out what factors can influence public services.

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