

Implementation of the principles of Good Corporate Governance in public services at the Tirta Pandalungan Water Supply Company Jember

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| ARTICLE INFO | ABSTRACT |
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| <p>Article history:</p> <p>Received Jul 25, 2023 Revised Oct 01, 2023 Accepted Oct 25, 2023</p> <p>Keywords :</p> <p>Good Corporate Governance; Implementation of The Principles; Perumdam.</p> | <p>The implementation of the GCG concept which emphasizes effective and efficient forms of company management by Perumdam Tirta Pandalungan Jember Mangli Branch Office has not been fulfilled due to the company's limited capabilities so that it is necessary to pay attention to see how the implementation of GCG principles is carried out by companies which causes company management to be not effective and efficient. The purpose of this study is to describe the implementation of the principles of Good Corporate Governance in public services at the Regional Public Company Water Drinking Tirta Pandalungan Jember. The method used in this study is qualitative with data collection techniques using observation, interviews, and documentation. Techniques for selecting informants were Purposive and Snowball Sampling and for testing the validity of the data using source triangulation and observation persistence. Data analysis used interactive model qualitative data analysis techniques. The results shown in this study are that the Regional Public Company for Drinking Water Tirta Pandalungan Jember as a rule does not yet have regulations regarding the protection of minority interests because the Regent as the Regional Head Owner of Capital has full authority over company shares, performance measurement in this case DP3 is not based on technology utilization, performance measures for all levels are still based on moral values so that they are not relevant to the company's business goals, the Mangli Branch Office has carried out its social responsibility to the community and the environment through social assistance and greening programs, and conflicts of interest and shifting of responsibility responsibilities between employees shift or lead to helping one another.</p> <p style="text-align: right;"><i>This is an open access article under the CC BY-NC license.</i></p> |



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1. INTRODUCTION

Perumdam Tirta Pandalungan Jember Mangli Branch Office is a business unit of the company that has the largest number of customers in Jember Regency which has a business area in the Kaliwates District area. Even so, in fact, based on data on the number of residents in the Kaliwates District, the customers who receive water from Perumdam are inversely proportional. Based on BPS data regarding customers, Kaliwates District has 16,410 customers out of the total local population based on BPS data, namely 125,855. Regarding water distribution, due to the water debit not being able to meet customer needs, so recently there has been an option of efforts to deal with this by drilling wells or channeling water brought in from other Branch Offices which have excess water discharge and it is possible to distribute it considering that available at the Mangli Branch Office four drilled wells and

one water source. The Mangli Branch Office is in its current condition because it has four drilled wells and one water source which is constrained in meeting customer needs. This is reasonable because it can be seen from factors such as efforts to channel more water than other branch offices or the drilling of new wells indicating that there are indeed constraints in water availability. Not to mention that during the dry season, the availability of water which has decreased due to the weather is added to the number of customers who need the highest amount of water in Jember Regency.

Perumdam Tirta Pandalungan Jember still needs to make improvements, both in terms of quantity and quality. Comprehensive improvements will bring the company's services into good control and in accordance with the demands and expectations of the community. The community, in this case, if adjusted to the perspective of Good Corporate Governance, are stakeholders because the capital provided by the regional government to the company cannot be separated from people's taxes, so efforts are needed to improve services because the people as stakeholders are shareholders other than the regent who need to get attention. as part of the implementation of the principles of Good Corporate Governance. In the context of the state, the Institute of State Administration in (Syofyan, 2021) provides the notion of good governance is the administration of state government that is solid and responsible, as well as efficient and effective, by maintaining the synergy of constructive interactions between state domains, the private sector and society. It is necessary to implement a government that is able to be accountable to the community as a company stakeholder. According to the Cadbury Committee in (Syofyan, 2021), GCG is a principle that directs and controls companies in order to achieve a balance between company strengths and authorities in providing accountability to stakeholders. GCG, which emphasizes the efficiency and effectiveness of managing the company, has several principles that serve as guidelines for the company and every employee in carrying out the company's business activities. According to the National Committee on Corporate Governance in (Syofyan, 2021), there are five principles that must be carried out by every company, namely: (1) Transparency (disclosure of information), (2) Accountability, (3) Responsibility, (4) Independence, and (5) Fairness. The five principles basically emphasize that good management needs to be implemented by the company.

The concept of GCG which emphasizes the importance of a company's performance when compared to the implementation of the business activities of Perumdam Tirta Pandalungan Jember in general and Perumdam Tirta Pandalungan Jember Mangli Branch Office in particular which has limited company water installations in supporting the needs of its customers and the Human Resources of companies or employees who are counted slightly, improvements are needed that lead to an effective form of implementation of company business activities so that company management in forms such as the readiness of facilities, infrastructure, and human resources is able to accommodate every demand or target of the company so that later optimal benefits are achieved for local government. Therefore, the implementation of the GCG concept which emphasizes the form of effective and efficient company management by Perumdam Tirta Pandalungan Jember Mangli Branch Office has not been fulfilled due to the company's limited capabilities so that it is necessary to pay attention to see how the implementation of GCG principles is carried out by companies which causes company management to be inadequate. Furthermore, Good Corporate Governance is used as a review in viewing the phenomena that exist in Perumdam Tirta Pandalungan Jember because Perumdam Tirta Pandalungan Jember in the public administration paradigm leads to the New Public Management paradigm which characterizes or focuses on effectiveness and efficiency like private organizations or companies so that there are harmony between the concepts of New Public Management and Good Corporate Governance towards the form of Perumdam Tirta Pandalungan Jember and the company's business activities. According to Pasolong (2019), in the development of the field of public administration there are growing and known a number of "paradigms" which describe changes and differences in goals, theory and methodology or in the building of epistemology and the values that form the basis. Sudarmanto et al. (2020) argues that NPM is a theory of public management which includes contemporary practices and ideas to be more comparative and responsive which can be applied either in the private or government sectors in an effort to improve and improve performance in the public sector. Perumdam Tirta Pandalungan Jember, where one of its functions is profit-oriented and has a moral obligation to provide PAD to local government, motives cannot be separated from the encouragement from within the company to create a management company that is able to provide sufficient profit for local government without forgetting its social function. Daniri (2014:5), Good Corporate Governance is a structure and process (Regulations, Systems and Procedures) to ensure the principles of T.A.R.I.F. become a culture, direct and control

the company to achieve sustainable growth, increase added value while still taking into account the balance of stakeholder interests in accordance with sound corporate principles and applicable laws and regulations. Effendi (2009) in his book entitled "The Power of Good Corporate Governance" says that the notion of GCG is an internal control system (internal control) of a company that has the aim of managing significant risks in order to fulfill business objectives, and it is done by securing assets and increasing the investment value of shareholders in the long term. Therefore, Good Corporate Governance here emphasizes systems, processes, structures and mechanisms that regulate patterns of harmonious relationships to achieve the maximum possible corporate performance in ways that do not harm stakeholders so that GCG strives for parties with an interest to carry out its business has good relevance to the conditions and direction of Perumdam Tirta Pandalungan Jember and on the other hand, even though in terms of orientation or form of business management the company tends to be private but it cannot be separated that Perumdam Tirta Pandalungan Jember is an organization that is still under the local government so that Perumdam Tirta Pandalungan Jember is not entirely a private organization or company in general and because of this the New Public Management here becomes a kind of paradigm that is able to provide the reality of how government management is carried out by using the private concept as the New Public Management understands that in order to improve the performance of public administration, the concepts used are concept taken from the private sector.

This scientific writing work then requires a focus on the problem to be discussed so that the discussion can be directed and easier to understand. Therefore, in accordance with the previous explanation, the purpose of this study is to describe the implementation of the principles of good corporate governance in public services at the Tirta Pandalungan Regional Drinking Water Company, Jember.

2. RESEARCH METHOD

According to Sugiyono (2015), another definition of qualitative research is a research method based on the philosophy of postpositivism, namely something that is certain, factual, real, from what is known and based on empirical data, used to research on natural object conditions, (as the opposite is experiment). Descriptive qualitative research according to Bungin (2011: 68) namely describing, summarizing various conditions, various situations, or various phenomena of social reality that exist in society which are the object of research, and seeks to draw that reality to the surface, as a characteristic, character, trait, models, signs, or descriptions of certain conditions, situations or phenomena. The researcher in this case sees that the description of the implementation of the principles of Good Corporate Governance in the Regional Water Supply Company or Perumdam Tirta Pandalungan Jember will be more appropriate and relevant using a descriptive qualitative research type because the excavation and deepening of the research focus will lead to things that are real, factual, and in direct contact with perceptions during research. The location of this research is on Kauman Street, Karang Miuwo, Mangli, Kec. Kaliwates, Jember Regency, East Java, 68131. According to Supranto (2000), the object of research is a set of elements that can be people, organizations or goods will be examined. The organization chosen by the researcher to be obtained later the relevance of the research focus of the researcher is a Public Company Tirta Pandalungan Drinking Water Area, Jember. According to Moleong (1990), the problem in qualitative research is called focus. Focus is needed to limit the direction of research so that later researchers get clarity regarding research problems so that when the research process is carried out later, a data or data analysis can be more focused and measurable. The focus of this research is the public service carried out by the Mangli Business Unit which the researchers will later analyze by referring to the principles of Good Corporate Governance. Data collection techniques used are interviews, observation, and documentation. Usman (2003: 81) states that "respondents in the qualitative method develop continuously (snow ball) purposively until the data collected is satisfactory". Informants who later become respondents are considered as people who know the phenomena that are the focus of research studies so as to provide convenience for researchers in exploring social objects or research phenomena. According to Bungin (2011: 107), a purposive procedure is one of the strategies for determining the most common informants in qualitative research, namely determining the group of informant participants that the researcher considers according to the selected criteria and is relevant to a particular research problem. In accordance with the previous explanation, the informant determination techniques used by researchers were purposive sampling

and snowball sampling. Implementation of data validity test using source triangulation techniques and observation persistence. Researchers in conducting data analysis used interactive model data analysis techniques from (Miles, Huberman & Saldana, 2014) which consisted of data condensation, data display and drawing conclusions/verification.

3. RESULTS AND DISCUSSIONS

This research in analyzing the implementation of the principles of Good Corporate Governance applies the concept of I. Nyoman and Lena Setiawati et al. in (Syofyan 2021, 106-110) as well as General Guidelines for the National Committee on Governance Policy (KNKG) in (Meriani & Wenny 2018, 4-5) the contents of which are as follows:

The Principle of Fairness and Equality

Regional Public Company Water Drinking Tirta Pandalungan Jember The Mangli Branch Office does not yet have regulations governing the protection of minority interests and this has clear reasons that the full shareholder is the regent as the Regional Head of Capital Owner. In terms of implementing the understanding of Equal Job Opportunity or providing equal opportunities in careers and carrying out their duties in a professional manner regardless of ethnicity, race, class, gender, and physical condition, it takes a form such as encouraging every employee to be able to innovate at work or contribute ideas without discriminate between employment status, gender, ethnicity and religion considering that a manager who is open to every employee in providing input or discussions related to the company's business activities and also an area manager who has an attitude of embracing each of his subordinates makes each employee more unified and supportive to each other from one another without discriminating against the background and on the other hand there is an adjustment in the position of female employees who cannot be placed in job posts that require extra staff, in this case, namely the engineering sub-sector and the technical sub-sector related to professional work on a daily basis, he still adheres to responsiveness to respond to any problems that arise in the field, both in terms of customer complaints, leaks, and other constraints that are still within his scope of work. The administration sub-sector is related to work professionalism, which in this case is represented by the Rapid Reaction Unit, which demands to be able to respond quickly to every customer complaint, whether on holidays or during breaks by accommodating every customer need to be fulfilled by working together with the engineering sub-division and this is implemented in the form of being able to handle every customer complaint or report and for hiring employees, the Mangli Branch Office does not have the authority to carry out recruitment but rather the head office. It should also be understood that the Mangli Branch Office, at the request of the area manager based on their own will or innovation, began to collect data on houses or areas connected to the company's water pipelines using information technology, in this case, Google Maps through the assistance or empowerment of one of their subordinates. Subsequent researchers, on the side of carrying out tasks or career opportunities for each employee, highlight the aspect of carrying out the duties of each employee, bearing in mind that efforts to help each other between employees in completing tasks between one another, even though it is not part of their duties, are commonplace so that here the researcher sees a possibility there is a disproportionate implementation of duties or responsibilities and this can not be separated from the limited number of employees along with the high demands of the task. Therefore, it is difficult to strive for an even distribution of tasks in practice because covering the gaps in tasks that are not handled as a result of the company's limited capabilities makes it difficult for each employee to carry out their duties in a proportionate or reasonable manner without getting out of clear orderly responsibilities according to their respective tasks.

The Principle of Transparency

The Mangli Branch Office in compiling financial reports is limited to matters such as filling in income and receivables data or data input and does not reach the processing and output data stages considering the processing and output stages or if the branch office mentions the term billing effectiveness and the calculation of billing effectiveness is carried out by the head office and branch offices only receive billing effectiveness reports so that an accounting system based on accounting standards and best practices that guarantees quality financial reports and disclosures cannot be fully implemented by branch offices. The performance measurement currently used by companies is still

based on the DP3 or Employee Achievement Rating List so that the use of technology is still not fulfilled considering that the DP3 is an assessment that is not based on the use of information technology or information management systems. In terms of the use of handling patterns that emphasize identifying potential events that can affect the company and the desired form of risk management or Enterprise Risk Management has not been fully implemented due to the company's limited capabilities, however, in the company's operational activities, each employee has sufficient understanding in handling possible significant risks that may arise based on the work experience that each employee has. Information owned by the company provided by branch offices is divided into two aspects, namely information for internal and external companies. Examples of internal company information include monthly or financial reports, complaint data, subscription payment reports and water arrears, drinking water production and distribution data, and data on water sources that have been managed and not managed by the company. The company also uses an application called SIMPAK for its employees to share information such as changes to work schedules, attendance and holiday. Information for external companies, for example, namely billing and arrears notification letters as well as companies in disseminating information through for example the socialization of repairs to water installations to the community is not only limited to notifications to each house or each RW but also using social media such as Instagram and Tik- Tok.

The Principle of Accountability

Regional Public Company Water Drinking Tirta Pandalungan Jember Mangli Branch Office based on a circular letter concerning the Directors' Regulations Concerning Organizational Structure and Work Procedures on the face of the written letter that "In connection with the implementation of the Corporate Governance Updating Program and the Human Capital Treatment Program in the "Satus Dino" Program, then hereby convey the adjustments to the Organizational Structure and Work Procedures of Perumdham Tirta Pandalungan Jember ..." and the contents of the regulations, one of which is the adjustment of the duties of the Business Units or Company Branch Offices as well as on the other hand the two programs previously mentioned, namely the Corporate Governance Updating Program and the Human Capital Program Treatment is a business target as well as the company's strategy in realizing the company's vision, namely "Creating a Trusted, Leading, and Sovereign Perumdham Tirta Pandalungan Jember" and the company's mission, such as "Optimizing the quality and performance of companies to increase the competitiveness of Jember Regency to increase Regional Original Income" and in the Company Profile the company values include hard work, trust and success and on the other hand, the role of each employee in carrying out their duties cannot be separated from the experience they have while working, a supportive educational background, the training provided by the company or guidance and supervision from seniors, and systematic assignment of tasks carried out in a measurable manner, namely through the consideration of assistant managers as supervisors in the field who understand the form of carrying out tasks and the approval of an area manager as the leader of a Business Unit or Branch Office as well as in terms of performance measurement for each employee based on moral values which in this case is the DP3 and the company as a rule already has a system of rewards and sanctions in accordance with Company Regulations but even so an explanation of the reward mechanism when compared to giving irregular sanctions regularly clear and seem one-sided considering the practice in the field awarding rarely occurs compared to imposing sanctions as well as with regard to business ethics and the code of conduct that is used is not clearly regulated in the form of written guidelines that serve as guidance for each employee so that implementation in the field is still based on the understanding of each employee in behaving in society and company supervision in practice in the field can be traced from the supervision of the assistant manager to each staff or subordinate and then the area manager to the administrative and technical assistant manager and after that on the other hand the area manager once a week will hold a joint meeting at the head office to provide a report on the progress of the company's business activities at the branch office and once a month will be held meeting managers with the directors discuss the performance development of each manager and further prospects in carrying out business activities as well as from the other side once a month, in this case, namely the Internal Supervisory Unit will carry out supervision through checking monthly reports and even the Internal Supervisory Unit can conduct an audit if found there are findings of symptoms of irregularities or an area manager requests the Internal Supervisory Unit to conduct an audit in the area of his business unit if the manager feels that there are deficiencies or weaknesses to the extent of deviations that need to be evaluated so that later it becomes material

for improvement so that it can support the company's business activities at the Branch Office. Supervision is also carried out in the form of checking monthly reports between the Branch Office and the SPI and the directors, the sequence of which is that sub-division staff will prepare monthly reports and submit them to their respective assistant managers and if approved, they will proceed to the area manager, the area manager will conduct an inspection and if considered in accordance with the practice, it will continue with SPI and SPI will conduct an inspection. If the SPI considers that there is a deficiency, the Branch Office will carry out repairs or an inspection by the SPI may be carried out if deviations are found. After SPI, it will then be delegated to the board of directors on condition that it has passed the SPI inspection. The form of supervision that starts from the branch office in the form of monthly reports starting from staff, assistant managers and managers continues to the head office starting from the Internal Supervisory Unit and then the directors in a hierarchical manner can be implemented in measurable stages. However, in daily practice, there is a kind of relationship that is superior and subordinate in nature which allows for a kind of possibility for fraud to occur, bearing in mind that on the other hand, at the branch office, employees have a close relationship between individuals and this does not rule out the possibility of discrepancies between facts and reports, so here researchers see a gap in the form of effective oversight at branch offices.

The Principle of Responsibility

The Mangli Branch Office fulfills responsibilities to the community such as by providing social assistance in the form of sending water tanks if there is a problem with water supply or repair assistance related to problems with the customer's water installation even though they are already in the customer's yard if the customer asks for help from the company, providing assistance water in times of drought and relief of payments for water customers who are in arrears and can't afford it. Provision of social assistance as during the last fasting month, researchers together with company employees distributed assistance to company customers by starting with socialization that there were relief for people especially those who could not afford it and had been in arrears of approximately five months so that they would not make payments due to company policies that provide concessions in the form of free of charge payments and according to statutory regulations, Company Regulations and Directors Regulations Regarding Organizational Structure and Work Procedures there is no obligation for companies to provide social assistance to the community, but morally the company feels the need to provide convenience for the community, in this case its customers. Regarding the reforestation program, which we can access through the Jember Regency PPID website regarding reforestation at the four existing locations of Perumdam Tirta Pandalungan Jember, the Mangli Branch Office obtained five trees that could be used as reforestation efforts related to efforts to maintain water availability within the scope of the company's territory which in terms of this is around the drilled well area. We can pay attention to corporate parties who have an interest in the realm of branch offices in the form of company business activities that are aligned or not with the rules that govern them, for example, based on Jember Regency Regional Regulation Number 6 of 2020 and Company Regulations. Based on the Jember Regency Regional Regulation Number 6 of 2020 in Article 42 Paragraph 2 regarding honorary workers or contract workers not being allowed to occupy positions, Article 81 Paragraph 1 concerning the Central Government, Provincial Governments and/or Regency/City Regional Governments can give assignments to PERUMDAM to support the Regional economy and carry out the function of public benefit, and Article 86 Paragraph 3 concerning internal control as referred to in paragraph (2) is carried out by the Internal Supervisory Unit, and external supervision which in this case is the Regional Government, if you look at the practice, the three articles mentioned previously carried out by branch offices in the form of Mr. Yanuar as an employee or contract employee working as administrative and general staff, the company conducts market operations to help the community obtain affordable staple goods on the basis of orders from the Regent as the Proxy of Capital Holders and representatives of Regency or City Governments , and according to the results of the researcher's interview with the assistant manager on May 12, 2023 which stated that an audit would be carried out from the internal company, in this case the Internal Supervisory Unit in order to find out the problems, deficiencies, and weaknesses of the company's business operations in the Capital City, Panti District, so that later it can be projected what steps need to be taken. On the Company Regulations side, Company Regulations require providing social security in the form of BPJS and the company has implemented this rule by deducting salaries to be allocated to employees in the form of insurance or BPJS in accordance with Company Regulations Article 25 Concerning Employee Social Security.

The Principle of Independence

Regional Public Company Water Drinking Tirta Pandalungan Jember Mangli Branch Office is likely to be dominated by any party, influenced by certain interests, and there is a conflict of interest is very likely to occur because there could be ambition to get a strategic job position so that friction between It is possible for this to happen, but even so efforts to minimize this happening are still being pursued by creating a sense of kinship and closeness between employees so that a sense of togetherness that is built makes it possible for each employee to be wiser in behaving or acting and in terms of throwing responsibility as the task demands. or the obligations of each employee which are quite complex with a limited number of employees, the implementation at the branch office is actually not throwing responsibility either as a task or obligation but rather an effort to help each other between employees in completing tasks between one another even though it is not part of their duties and related between employees which allows for mutual domination to occur, it is very likely to occur but it is handled with an attitude of creating a close sense of kinship through mutual assistance that the researchers mentioned earlier and the firm and wise attitude of an area manager and assistant manager in addressing problems. The previous explanation is a researcher's perspective on Perumdham Tirta Pandalungan Jember from a small scope which in this case is the Mangli branch office, more broadly or within the scope of the head office, there are several things of concern about how much independence Perumdham Tirta Pandalungan Jember has from Regional Government Jember Regency remembers that based on interviews researchers with area managers and assistant managers that directives from the regent such as things that cannot be ignored and even as a rule in Jember Regency Regional Regulation Number 06 of 2020 concerning Perumdham Tirta Pandalungan Jember Article 81 Paragraph 1 concerning The Central Government, Provincial Government and/or Regency/City Regional Government can give assignments to PERUMDAM to support the Regional economy and carry out functions of public benefit which if not interpreted wisely can result in various interpretations and on a deeper side hierarchically and regulations, the position of directors and companies cannot be separated from the Regional Government, in this case, for example, the Regent. Because of this explanation, the researchers here, if we review the rules and daily practices, intervention, domination, influence, and conflicts of interest are still very vulnerable to occur between Perumdham Tirta Pandalungan Jember and the Regional Government so that the freedom or independence of the company is still not fully fulfilled considering on the one hand, the regulations that form the basis of company law can still be said to have not released Perumdham Tirta Pandalungan Jember from the influence of the Regional Government, in this case, for example, the Regency/City and Provincial Governments.

4. CONCLUSION

Implementation of the principles of Good Corporate Governance in the Regional Public Company Water Supply Tirta Pandalungan Jember Mangli Branch Office with reference to the opinion of I. Nyoman and Lena Setiawati et al. in (Syofyan 2021, 106-110) as well as the General Guidelines for the National Committee on Governance Policy (KNKG) in (Meriani & Wenny 2018, 4-5), the researcher draws the conclusion that the implementation of the principles of Good Corporate Governance in the Regional Public Company of Drinking Water Tirta Pandalungan Jember Mangli Branch Office as follows. The company still maintains a position that seems half-hearted in doing business considering that there are regulations that do not provide freedom or discretion between the positions of the Regional Government and Perumdham in their business relations. Perumdham still has problems in terms of the quantity and quality of working human resources considering the limitations that branch offices have in accommodating the responsibilities they carry out. Employee performance is also an important focus because supervision that is still manual or outdated needs to be improved and rewards that are more regular and measurable in detail and clearly need to be established. The final thing is that the concept of a Code of Conduct needs to be established to regulate the behavior and ethics of each employee so that it becomes a guide in behavior for each employee to be more professional and become a strong branding for the company towards the community. Suggestions for further research are that the scope of the research should not only be at one branch office but also at two branch offices followed at the Company's head office in order to be able to see the social phenomena that exist in the Company more comprehensively and strengthen each other. Regional Public Company Drinking Water Tirta Pandalungan Jember Mangli

Branch Office as a rule does not yet have regulations regarding the protection of minority interests because the Regent as the Regional Head Owner of Capital has full authority over the company's shares. Evenness in the distribution of tasks in practice is difficult to achieve because covering the gaps in tasks that are not handled as a result of the company's limited capabilities makes it difficult for each employee to carry out their duties in a proportionate or reasonable manner without getting out of clear, orderly responsibilities according to their respective duties. Regional Public Company Drinking Water Tirta Pandalungan Jember Mangli Branch Office in compiling financial reports does not reach the stage of using the accounting system which can be considered in accordance with the contents of the company's monthly reports and performance measurement, in this case DP3 is not based on technology utilization. Regional Public Company Water Drinking Tirta Pandalungan Jember The Mangli Branch Office has details of the duties or responsibilities of each employee in line with the strategy, vision and mission, as well as corporate values. Capability in accordance with the duties, responsibilities, and roles of each is fulfilled by considering the background, experience, training and mechanism for placing work sub-divisions. Regional Public Company Drinking Water Tirta Pandalungan Jember The Mangli Branch Office has carried out its social responsibility to the community and the environment through social assistance and greening programs and the company's compliance with laws and regulations. Regional Public Company Water Drinking Tirta Pandalungan Jember Mangli Branch Office on daily activity, intervention, domination, influence, and conflicts of interest are still very prone to occur between Perumdam Tirta Pandalungan Jember and the Regional Government so that the freedom or independence of the company is still not fully fulfilled considering from one side such as rules which are the legal basis it can still be said that the company has not released Perumdam Tirta Pandalungan Jember from the influence of the Regional Government, in this case for example the Regency/City and Provincial Governments.

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