

Good Corporate Governance Practices in the Management of Regional Public Companies Wai Tupalayo Polewali Mandar Regency

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Abstract. *This study aims to analyze the implementation of Good Corporate Governance (GCG) principles in the management of the Regional Public Company Wai Tupalayo, located in Polewali Mandar Regency. As a public water utility, this regional public plays a vital role in fulfilling basic community needs while contributing to regional original income. Employing a qualitative approach with a phenomenological method, this research explores how the five core principles of GCG transparency, accountability, responsibility, independence, and fairness are applied in organizational governance. Data collection was conducted through direct observation, in-depth interviews with key stakeholders (including directors, managers, and customers), and document analysis. The findings reveal that transparency is implemented primarily through digital platforms such as social media and the company's official website, although financial transparency remains limited to internal stakeholders and regional authorities. Accountability is evidenced by clearly defined job descriptions and routine performance evaluations. The principle of responsibility is reflected in the company's commitment to environmental sustainability and social service to the community. Independence is demonstrated by the company's ability to self-finance operational costs without external political interference. Moreover, fairness is upheld through equitable recruitment practices and equal treatment of employees regardless of their employment status. Overall, the study concludes that consistent application of GCG principles enhances organizational performance and public trust in Wai Tupalayo's Regional Public Company. However, greater efforts are still required to expand financial transparency and strengthen external collaboration to support sustainable corporate governance.*

Keywords: *Good Corporate Governance, Transparency, Accountability, Organizational Performance, Polewali Mandar*

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INTRODUCTION

Corporate governance has only been explored since 1980. The emergence of corporate governance since that year is in line with the need for the economic system to respond to the large number of bankruptcies in several top companies (Conyon et al., 2011; Morck et al., 2005). The implementation of corporate governance in developed countries is almost even due to the existence of strong legal rules and norms (Black et al., 2006). Since 1998, the concept of Good Corporate Governance (GCG) has been introduced by the Government of Indonesia and the IMF for post-crisis recovery (Sitalaksmi, S., & Zhu, 2013).

So far, the implementation of the principles of Good Corporate Governance (GCG) in companies or business institutions has become very important, Good Corporate Governance

(GCG) makes company management focus and clear in the division of duties, responsibilities, and supervision. The term GCG arose because many large companies were affected by manipulation and bankruptcy cases that occurred around the 2000s, for example Enron, Tyco, Adelpia, Global Crossing and so on (Abid, G., & Ahmed, 2014; Al-Tawil, 2016; Clarke, 2004). Nowadays many companies are popping up in the middle of business.

In the implementation in the regions, there is something called Regional Companies or Regional Public Companies, which play an important role in regional revenue and regional development (Lagendijk et al., 2009; Sotarauta, 2010; Etzkowitz & Klofsten, 2005). Good Corporate Governance (GCG) is a series of processes, habits, policies, rules, and institutions that affect the direction, management, and control of corporations involving stakeholders, management, creditors, governments, employees, and internal and external stakeholders with the aim of improving financial performance, reducing risk of harm and increasing investor confidence (Akisik & Gal, 2017; Waddock, 2003; Admati, 2017; Almagtome et al., 2020; Ingley & Van, 2004).

The existence of Regional Public Companies is believed to provide a large multiplier effect for the economy of the community, especially in the regions (Wiedermann, 2018; Heideman, 2011; Goridko & Nizhegorodtsev, 2018). The establishment of Regional Public Companies is expected to open new jobs, drive productive economic sectors, and increase Regional Original Income. A Regional Public Company has the task of managing a business that has profit prospects, which will be an income for the region to finance the development of its region.

The government through the Minister of SOEs issued the Decree of the Minister of SOEs number: PER-09/MBU/2012 amendments to the regulation of the Minister of State for State-Owned Enterprises Number: KEP-117/M-MBU-/2002 Article 2 Paragraph (1) concerning the Implementation of Good Corporate Governance Practices in State-Owned Enterprises (SOEs) stated that "State-Owned Enterprises (SOEs), are obliged to implement Good Corporate Governance consistently and or make Good Corporate Governance as the basis of their operations". The implementation of Good Corporate Governance in State-Owned Enterprises must always be based on five basic principles, namely: transparency, accountability, responsibility, independence, and fairness (Arda et al., 2023; Wardah, 2025; Kamal, 2010).

From various literature discussing good corporate governance, it is understood that the concept of thinking of forming an economic institution is realized in order to succeed in the business world, characterized by the realization of long-term shareholder value and attention to stakeholders and the realization of accountability (Aguilera & Jackson, 2010). The purpose of Regional Public Companies is to participate in carrying out regional development in particular and national economic development in general in the context of economic democracy to meet the needs of the people by prioritizing industrialization and peace and enthusiasm for work in the company, as well as towards a just and prosperous society.

The WAI TIPALAYO Regional Public Company has the goal of participating in implementing regional development by providing clean drinking water and meeting health requirements for the community in an area, which is also a form of service provided by the government to the community. In addition, the WAI TIPALAYO Regional Public Company is also expected to be able to contribute to development to the Regional Government.

The performance of the WAI TIPALAYO Regional Public Company can be seen from the provision of clean drinking water services to the community with the best quality and the realization of an increase in company income that contributes to Regional Original Revenue (Fadhilah, 2023; Kayana et al., 2024). WAI TIPALAYO Regional Public Company Polewali Mandar Regency is a public sector organization that is oriented towards customer satisfaction, so it is required to optimize its performance through system improvement by implementing GCG.

Operational management at the WAI TIPALAYO Regional Public Company before and after Good Corporate Governance is implemented, it is not known how it is specifically

implemented. However, it can be seen that some of the problems that occur due to the performance of waiters are starting to increase, considering the imposition of sanctions against customers as a form of reprimand for not being responsible for their obligations. In the aspect of responsibility, changes can be seen that benefit the improvement of the operations of the WAI TIPALAYO Regional Public Company.

However, it is not yet known how other Good Corporate Governance principles will be applied in the WAI TIPALAYO Regional Public Company. The success or not of the implementation of the WAI TIPALAYO Regional Public Company of Polewali Mandar Regency is greatly influenced by the human factor, especially in this case the managers at each level of the organization (Head of Section, Head of Sub-Division, Head of Field, Head of Sub-Field, and Head of Section) who carry out managerial duties and functions. The implementation of GCG must also be followed by the application of components of the management accounting system (Napitupulu, 2023; Lestari et al., 2020; Costa & Lucena, 2021; Sadri, 2025; Lande et al., 2026).

These things then prompted researchers to conduct further research on how Good Corporate Governance affects the management of the WAI TIPALAYO Regional Public Company in Polewali Mandar Regency. The Problem Formulation of this study: How to Implement Good Corporate Governance Practices in the Management of WAI TIPALAYO Regional Public Companies Polewali Mandar Regency?

METHODS

This research was carried out in Polewali Mandar Regency, West Sulawesi Province. The time for the research was from May to December 2023. This study uses a type of Qualitative research because this research seeks to understand corporate governance in the management of the WAI TIPALAYO Regional Public Company and local government policies on drinking water management. As for the type in this study, it is phenomenology that focuses on stakeholder collaboration in the management of the WAI TIPALAYO Regional Public Company. This type of phenomenological research is used because the research wants to get the clearest picture and information about the implementation of management in the form of corporate governance. In collecting data, the researcher takes an observation method by collecting data obtained by observing and recording problems related to corporate governance, interviews or interviews with informants so as to obtain information in accordance with the research related to the research object by compiling interview guidelines, and documentation by collecting data taken from several reading books and documents and others related to with research objects at the research site to complete data on aspects of the success of the WAI TIPALAYO Regional Public Company as a regional drinking water company. In collecting the information needed in this study, 2 types of data collection were used, namely primary data and secondary data (Moleong, L.J.2007), primary data was obtained from the process of question-and-answer directly to the Board of Directors of the Wai Tupalayo Regional Public Company as many as 8 people and 5 customers at the research location using interview guidelines as well as observation and observation of the object being studied. Secondary data is obtained through literature studies, namely the collection of data from reference books, journals that are in accordance with the object of research study and related to Good Corporate Governance which will later be used as a guide in conducting research. The data needed are profiles, organizational structure, employee functions and tasks, number of customers and employees, vision-mission, development progress, and others. To analyze the data, the researcher uses data reduction techniques, data presentation, conclusion drawing and verification.

RESULTS AND DISCUSSION

The Wai Tupalayo Regional Public Company of Polewali Mandar Regency was established with the intention of implementing clean water in order to improve the welfare of the community which includes economic, social and health aspects, and to improve public services that are of good quality in accordance with the expectations of the community. In the future, the existence of the Wai Tupalayo Regional Public Company is also expected to be one of the supporting regional

income (PAD). The Wai Tupalayo Regional Public Company was previously known as the Drinking Water Management Agency (BPAM) of Polewali Mamasa Regency (1980-1990). The expansion of Polewali Mamasa Regency was marked by the formation of Mamasa Regency in accordance with Law No. 11 of 2002, then Polewali Mamasa Regency changed its name to Polewali Mandar Regency based on Government Regulation No. 74 of 2005 dated December 30, 2005. Thus, PDAM Polewali Mamasa Regency changed its name to PDAM Polewali Mandar Regency. In line with the development of the times and the changes in legislation, the Regional Regulation of the Level II Regency of Polewali Mamasa Number 2 of 1990 concerning the Establishment of the Regional Drinking Water Company of the Level II Regency of Polewali Mamasa, is considered to be no longer in accordance with the conditions and developments that occur, so there is an improvement as it should be.

Finally, the Regional Regulation of Polewali Mamasa Regency Number 2 of 1990 was declared to be no longer valid and replaced by the issuance of Regional Regulation of Polewali Mandar Regency Number 4 of 2013 concerning Regional Drinking Water Companies which was stipulated by the Regent of Polewali Mandar on June 24, 2013, Regional Regulation of 2013 Number 4. The name of the Regional Drinking Water Company, namely PDAM Wai Tupalayo Polewali Mandar Regency, is stipulated in Iam Pasal 2 Paragraph (3) of Regional Regulation Number 4 of 2013 concerning Regional Drinking Water Companies. Then in 2023 the Polewali Mandar Regency Government issued Regional Regulation Number 2 of 2023 concerning the transition of status from Regionally Owned Enterprises to Regional Public Companies. The Drinking Water Supply System operated by PDAM Polewali Mandar Regency until 2017 serves 4 regions, namely Polewali (Center), Wonomulyo Branch, Campalagian Unit, Tinambung Unit. In Polewali Mandar Regency, which is responsible for the provision of PDAM drinking water, there are 11 sub-districts out of 16 sub-districts in Polewali Mandar Regency, the number of PDAM customers in Polewali Mandar Regency is 15,472 people with the following details: (Mokan, 2022) there are 14,948 active customers as of June 2023, while 6,793 inactive customers, so the total number of customers is 21,777.

Table 1. Board of Directors of Wai Tupalayo Regional Public Company

Position	Name
Director	Muh. Fadli M, S.P
Secretary	Andi Fausiah
Head of SPI	Asmar Pelitawati
Personnel & HR Manager	Junaedi, S.Sos
Financial Manager	Hj. Harmawati, S.Sos
OP & Maintenance Manager	Mahmudi, S.Sos
Business & Service Manager	Abd. Madjid
Planning Manager	Andi Achmad Zulfikar, S.H
Area Manager	Pamassangi

Principles of Good Corporate Governance in Wai Tupalayo Regional Public Company

Finance Committee on Corporate Governance Malaysia in (Siti et al., 2022) explained that GCG is a process and structure used to direct and manage business and corporate affairs towards increasing business growth and corporate accountability. The implementation of Good Corporate Governance will be optimal by implementing several principles of Good Corporate Governance itself (Firmansyah & Devi, 2017; Rouf et al., 2010). In this study, the researcher took 5 principles, namely Transparency, accountability, responsibility, independence and fairness (Manossoh, 2016). Before elaborating each point of the interview results into the principles of Good Corporate Governance, it must first be known when the principles will be implemented in the Wai Tupalayo Regional Public Company. The implementation of Good Corporate Governance in the WAI TIPALAYO Polewali Mandar Regional Public Company was confirmed to the resource persons with the following results:

“Actually it's been a long time but the name is not Good Corporate Governance, that's the current term, not in the past” (interview with Director of Wai TIPALAYO Regional Public Company, June 15, 2023)

From the interview above, it is known that Good Corporate Governance has been implemented since the beginning of the company's establishment, it's just that at that time it was not known as Good Corporate Governance. The company runs its management as well as possible with the concept of these principles, but of course it is not optimal because the limits and scope are not as clear as they are today. It should be noted that the company can run if it has resources that can meet the needs of the company, as well as those needed by the Wai Tipalayo Regional Public Company. The capital of the Tirta Mandar Drinking Water Regional Company comes from the participation of Regional capital provided by the Polewali Mandar Regency Regional Government in 2016, loans, grants and other resources. Loans from third parties must go through the approval of the DPRD. The local government provides assistance in the form of facility inventory, while other needs are met with the proceeds from the company's water sales (Briscoe, 1999). So that if many customers do not pay their water bills, it will greatly affect the performance of the Regional Public Company. The following is a description of the interview results for each principle of Good Corporate Governance, namely:

Transparency

Transparency or openness is openness in presenting material and relevant information that is adequate, accurate and timely (Mahony, 2022; Razlan et al., 2024). Openness in this case is in the form of ease of access to information, availability of information, maintaining company confidentiality, policy delivery, and how the company's vision and mission are implemented. This principle of fairness must ensure equal (fair) treatment for all related parties, especially minority and foreign shareholders. This principle is realized, among others, by making corporate regulations that protect the interests of minority shareholders; make corporate conduct guidelines and/or policies that protect corporations against insider mistreatment, self-dealing, and conflicts of interest; determine the roles and responsibilities of the Board of Commissioners, Board of Directors, Committees, including the remuneration system; presenting information in a reasonable manner/full disclosure of any material; prioritizing equal job opportunities (Kang, 2016).

Based on the results of interviews with customers of the Wai Tipalayo Regional Public Library on June 16, 2023, it is known that in the implementation of the principle of information disclosure shared with customers is only related to services such as the schedule of water flow or damage that occurs. Another customer said that the Regional Public Company did not provide information related to how the WAI TIPALAYO Regional Public Company manages finances, in this case income and income as a form of transparency.

Muhammad Fadli M as Director of the WAI TIPALAYO Regional Public Company explained in an interview on June 17, 2023 that the company has opened up information, be it operations, human resources, and services. Customers get information through officers who are present at the house to convey the problems that occur, but for further information that can be shared with customers can be obtained through the Regional Public Company website. The information is open does not mean naked, the Company must also maintain information that can only be known by the company, related to financial management the board of directors is only responsible to the supervisory board and the Polewali Mandar Regional Government as the owner of capital. This statement was corroborated by Asmar as the Head of SPI who explained that the Company has made daily, weekly, monthly and annual reports. The reported accountability report contains the condition of employees, customers, the use of chemicals and the sale of company water as an overview of the company's management process to the supervisory board and the Regional Government (Ogden, 1995; White, 2005; Kolk, 2008; Berry & Rondinelli, 1998). The accountability report is not only important to know by customers but also by local governments,

especially the development economy of the Regional secretariat, as part of the supervision of the implementation of the Company's management.

To compile the report, of course, employees from the company must have guidelines to be a reference for the implementation of tasks. Based on the explanation of the Director of the Regional Public Company WAI TIPALAYO, the Company has a five-year plan made by the company which is given to the head of section and head of sub-division, which is then reported to be implemented every week as performance monitoring. In addition to knowing how the responsibility report is done, the company must then know the extent of its achievements based on the company's development through the report. The report is carried out according to the procedure by having met 60-70%, the Financial and Development Supervisory Agency has stated that the company's report is healthy (Darmadi, 2013; Mahrani & Soewarno, 2018; Noronha et al., 2013). We provide accountability reports to the Polewali Mandar Regency Inspectorate and the Supervisory Board.

In general, the application of the principle of Transparency in the management of the Wai Tupalayo Regional Public Company of Polewali Mandar Regency has been carried out well, such as opening the widest possible information on the website and official announcements through tiered correspondence. The use of social media in communicating with customers is an innovation that needs to be appreciated in the midst of many regional companies that keep their distance from customers (Muninger et al., 2019). The above is related to the openness of material and relevant information about the company. For the company's progress to become a public company, information is needed about the financial condition, company performance, ownership, and management of the company. In addition, the information disclosed is compiled, audited, and presented in accordance with high-quality standards. Management is also required to require external auditors to conduct independent audits of financial statements.

Accountability

Acculturation is the clarity of the functions, structure, systems and accountability of the company's organs so that the management of the company is carried out effectively (Emirzon, 2006). Based on the results of an interview with Andi Fauziah as Secretary of the Wai Tupalayo Regional Public Company on June 17, 2023, the principle of accountability in the Company has gone well with a clear implementation of the duties and responsibilities of each employee, each employee has been set up duties and functions based on a structural basis. The division of duties is guided by government regulations, but there are adjustments and additional rules that are not regulated by the government, then regulated by the director. The statement was strengthened by the explanation of Director Muhammad Fadli M who explained that the human resources in the Company prioritize regional sons who are in accordance with their qualifications, Bachelor of Accounting works on financial affairs, Bachelor of Engineering takes care of technical issues, Bachelor of Communication takes care of customer problems, periodically employees are also given training carried out by PEPAMSI.

The form of corporate responsibility can also be seen in protecting the environment. Based on the results of the interview with Mahmudi as the Ops and Maintenance Manager, it was found that the impact of the Regional Public Company on the environment is not significant, on the contrary, environmental damage affects the amount of raw water. Not so much water is absorbed because of the lack of trees around the river's mouth. The Polewali Mandar Regional Public Company as a clean water provider service has a great influence on the environmental condition so that the company tries to maintain natural resources.

The implementation of Good Corporate Governance at Perumda Wai Tupalayo Polewali Mandar Regency ensures the existence of strategic guidelines for the company, effective monitoring of the company's management carried out by the Board of Directors. The existing structure and functions of Perumda Wai Tupalayo have also been regulated by Regional Regulation Number 2 of 2023. In order to improve the accountability of the company's

performance on a regular basis, Perumda Wai Tupalayo involves employees in drinking water management workshops carried out by PERPAMSI.

Responsibility

Responsibility in this case is in the form of legal compliance, social responsibility, and the principle of prudence in implementing the principles of Good Corporate Governance. The Regional Public Company has the responsibility to ensure that customers obtain comfort and good maintenance of facilities. To find out how the Wai Tupalayo Regional Public Company is held accountable, the researcher interviewed Mr. Hasanuddin as a customer on June 18, 2023, from the results of the interview, it is known that the Regional Public Company quickly responds when there are complaints from the public about damage to service facilities. In addition, Regional Public Companies also have the responsibility to ensure that customers continue to get clean water even though the water does not flow and are responsible for the impact of damage that occurs in Regional Public Companies. Another customer explained that when the Wai Tupalayo Regional Public Company carries out its responsibilities to customers, customers must also carry out their duties to pay subscription fees. So when customers do not carry out their responsibilities, sanctions will be given.

Then to find out what sanctions will be received by customers when they do not carry out their responsibilities and how to solve the problem According to an interview with Business and Service Manager Abd Majid on June 18, 2023, it is known that the sanction for customers who pay late is customers who do not pay for a month with an administrative fine of 5,000. 2 months late 15,000, then 3 months late 40,000. If the company does not pay until the fourth month, it will be temporarily terminated, if it is up to 6 months, a permanent termination will be carried out. To prevent negligence from customers, according to the Company's Ops and Maintenance Manager, the company routinely collects to remind of arrears, this is done so that customers do not feel burdened by inflated payments. The form of responsibility is not only between customers and Regional Public Companies, but also employee responsibility to the company and vice versa. Based on the results of the interview, it is known that the measure of employee performance has been regulated in the Regional Regulation by being evaluated every 3 months.

Manager Pesonalia explained that the Company has followed employee salary standards from the government, especially the labor office. The company also includes permanent employees in pension insurance, employment insurance, work accident insurance and health insurance. Company employees receive holiday allowances once every 2 years, official severance pay, overtime work pay and work allowance money. Then to monitor how the duties of employees are carried out and how services are provided to the public, the director of the Regional Public Company Muhammad Fadli M on June 18, 2023 explained that the company has 16 CCTVs to monitor every employee's performance during working hours, how employee services are, how complaints from customers are handled properly and to monitor, especially financial issues.

There is also another form of accountability in the form of CSR by participating in environmental activities by making donations, providing water to disaster sites, providing assistance to the fire brigade and giving water to people in need. Responsibility is the conformity in the management of the company to the applicable provisions and the principles of sound company management which refer to Regional Regulations and other regulations. In its implementation, the Wai Tupalayo Regional Public Company maximally implements compliance with what is the applicable provisions and principles in the management of a healthy company to make the Wai Tupalayo Regional Public Company a public company providing quality clean water.

Independence

Independence is an objective action and is free from any pressure. Independence is influenced by dominance or influence and the implementation of tasks according to responsibilities. In its implementation, decision-making, financial management, operations and others do not get pressure. In the Wai Tupalayo Regional Public Company itself, operational funds

come from the company, namely from more than 14,000 active customers and also the sale of tank water to non-customers. Director of Regional Public Companies Muhammad Fadli M explained that operational funds related to employee payments, allowances, service operations to the management and maintenance of facilities come from the sale of water and funds from customers. The company manages data in a balanced manner, so that expenses do not exceed revenue. The Polewali Mandar Regional Government only provides assistance in the form of hardware facilities, sometimes pipeline assistance, software or other supporting facilities, the Company is completely independent with capital participation from the Regional Government.

Independence from the company does not only occur in the management of the company's finances but also in political issues, based on an interview with the Secretary of the Regional Public Company Andi Fauziah on June 18, 2023, it is known that the Company and all its human resources structures are not involved in political issues, the independence of directors and employees cannot become participants in political parties. Employees and directors go through a strict selection process with five stages, so that before taking office, they have gone through verification of political institutional history.

It is known from an interview with the director of the Regional Public Company Muhammad Fadli M on June 19, 2023 In terms of increasing the company's independence, the Wai Tupalayo Regional Public Company has made several innovations and breakthroughs with the transition period from conventional meters (postpaid) to token meters (Prepaid), then in bill payments we have collaborated with all banks, post offices and retailers in Polman. For the long-term development of the company, we have compiled a roadmap that we offer to investors.

Independence, namely the management of the company is carried out professionally without conflicts of interest and influence/pressure from any party that is not in accordance with the applicable provisions and the principles of sound company management (Wibisana, 2023; Putra et al., 2023). The Wai Regional Public Company in the implementation of management as a public company professionally manages the company without any pressure and conflict with the interests and influence of any party that is not in accordance with the applicable provisions and the principles of sound company management principles. In the development of company independence, several innovations have been made to advance the company towards a more professional direction.

Fairness

Reasonableness in this case is equality in fulfilling the rights of stakeholders and employees. These fairness include the opportunity to express opinions, equal compensation, and employee opportunities. In treating employees, the Wai Tupalayo Regional Public Company has been in accordance with the principle of fairness in Good Corporate Governance with the Company's attitude that does not distinguish existing employees in terms of treatment and duties, differences may exist in the workload of permanent employees and different internships. Director of Regional Public Companies Muhammad Fadli M in an interview on June 19, 2023 also explained that, the employee recruitment process has several stages that must be passed to ensure the abilities of the prospective employee, the company pays great attention to the qualifications of the employee by paying attention to the available Human Resources, the company conducts the selection and also provides internship time for the recruited employees.

Furthermore, Personnel Manager Junaedi on June 19, 2023 explained that the internship process was carried out by giving internship time for 3 months ago, if the intern employee began to understand his duties, then another 3 months were added. After the completion of the internship period, the company provides an employment contract, the salary of the contracted employee is given in accordance with applicable regulations. With good qualifications and recruitment stages, employees can carry out their duties well. Each employee is given different duties and responsibilities from interns, so that when these responsibilities are not carried out, they will be subject to sanctions. This statement was confirmed through an interview with the

director who stated that the company treats employees as they should. The company has administrative sanctions as a form of responsibility.

The company gave a warning before taking firm action, the punishment given could be in the form of demotion to dismissal, then the company also gave appreciation for the achievements obtained by employees in the form of promotions and allowances. Then to ensure that every need, complaint, criticism and opinion of employees is fulfilled by the company, the Company's employees are directed to directly convey it to the director or by writing a letter to protect their personal information. From the results of the interview, it is known that the Director as the Leader of the company has opened the widest space to submit complaints or criticisms related to the company's management problems and even to requests for advice from employees to the Director regarding personal problems. In addition, although there is room for expressing opinions, the Director strives to maintain the confidentiality of the identity and input of the employee and ensure that there is equal treatment for employees.

CONCLUSION

Implementation is a complex phenomenon that may be understood as a process, an output or as an impact. The implementation of Good Corporate Governance (GCG) is carried out with good corporate governance. With a structure in which stakeholders, shareholders, commissioners and managers draw up the company's objectives and the means to achieve the company's objectives and the means to achieve those objectives and supervise performance. All the principles in the implementation of Good Corporate Governance (GCG) have gone well, the implementation of the principles of Good Corporate Governance helps companies carry out their duties optimally so that the workload is not heavy on one side, The performance of field employees is also currently widely appreciated by customers because of their promptness in resolving public complaints. In addition, the company has also given appreciation in accordance with the performance of its employees. However, the Wai Tupalayo Regional Public Company still has many tasks that must be completed in order to obtain maximum results, for the realization of the company's visions and missions.

SUGGESTION

As a suggestion, the Wai Tupalayo Regional Public Company in the future should become a pure PAD Source for the Regional Government, it should dare to open itself up to innovate in order to become a more professional company. The researcher provided input on thoughts related to the theme studied, as follows: first, there needs to be action against delinquent customers and people who steal water firmly, so that the leak does not interfere with the services of the Wai Tupalayo Regional Public Company. Second, it is necessary to complete the renewal of the transmission pipeline network due to the long age and the amount of damage to lime deposits. Third, it is hoped that the Wai Tupalayo Regional Public Company will be more open to collaboration with e-commers in terms of bill payment.

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