



**THE EFFECT OF THE IMPLEMENTATION OF THE PRINCIPLES OF
GOOD GOVERNANCE, GOVERNMENT INTERNAL CONTROL SYSTEM,
AND WORK DISCIPLINE ON THE BUDGET PERFORMANCE OF THE
GORONTALO CITY LOCAL GOVERNMENT (CASE STUDY ON THE
REGIONAL APPARATUS ORGANIZATION (OPD) OF GORONTALO
CITY)**

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Abstract

This study aims to analyze the influence of the application of good governance principles, the government's internal control system, and work discipline on the budget performance of the local government of Gorontalo City on the Regional Apparatus Organization (OPD). The research method used is a quantitative approach with primary data obtained through a questionnaire using a Likert scale of 1–5. The number of residents in this study is all employees of the Gorontalo City OPD. The sample used in this study was an employee of the Gorontalo City OPD, with a sampling technique using purposive sampling. The number of samples in this study was 105 respondents. Data analysis was carried out using the Multiple Linear Regression method with the help of the AMOS 24 application. The results of the study show that the principles of good governance and work discipline have an effect on the budget performance of the local government of Gorontalo City, while the government's internal control system has no effect on budget performance.

Keywords: Principles of Good Governance, Government Internal Control System, Work Discipline, Budget Performance



INTRODUCTION

Local governments have an important role in the implementation of development, public services, and regional financial management to improve community welfare. In the implementation of regional autonomy, the government is given the authority to regulate and manage the regional budget effectively and efficiently. According to Ronanda & Sulistiyowati (2020), budget quality must pay attention to inputs, processes, outputs, outcomes, benefits, and impacts in order to provide real benefits and long-term impacts for the community.

Budget performance is a budgeting system that efficiently connects inputs, outputs, and outcomes based on the concept of value for money. This is explained by Yustina & Abdul (2024) that budget performance is an important indicator in assessing the success of local governments in managing public resources. In addition, Shara, Ovami, & Humairah (2020) emphasized that budget performance is closely related to government accountability and transparency in providing services to the community.

However, the condition of the Gorontalo City Government shows that some development programs are still limited to output achievements and have not achieved optimal outcomes and impacts. Based on the 2024 Gorontalo City LKIP, the Regional Development Planning, Control and Evaluation Program, Regional Research, Development and Innovation Program, and Regional Development Planning Coordination and Synchronization Program have not been able to show a measurable impact on the community. This can be seen in the following table:

Tabel 1.
Analysis of Gorontalo City Government's Performance Program

Program	Performance Achievement (Output)
Regional Development Planning, Control and Evaluation Program	The achievement of the RPJMD target indicator is 89.76% of the target of 99%, but it has not yet shown the impact of the outcome
Regional Research, Development, and Innovation Program	The implementation of research and innovation is ongoing, but the achievement of outcomes has not been measured because there are no indicators of sustainability of research results.



Regional Development Planning Coordination and Synchronization Program	Planning documents and coordination reports were achieved on target, but outcomes such as "cross-sector synchronization" could not be measured.
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Source: LKIP Kota Gorontalo Tahun 2024

Various previous studies have shown that budget performance is influenced by several factors, such as good governance, internal supervision system, human resource competence, and work discipline. In this study, the variables that are suspected to affect budget performance are the principles of good governance, the Government Internal Control System (SPIP), and work discipline. According to Yitbarek, Wilson, & Dehnen (2025), good governance emphasizes accountability and transparency in governance processes. Furthermore, Dina (2022) explained that SPIP aims to help government organizations carry out their duties better through effective internal supervision. In addition, work discipline also plays an important role in improving organizational performance because the higher the level of employee discipline, the more optimal the achievement of organizational goals.

Based on this phenomenon, this study was conducted to analyze the influence of the application of the principles of good governance, the Government Internal Control System (SPIP), and work discipline on the budget performance of the Gorontalo City Regional Government.

LITERATURE REVIEW

Agency Theory

Agency theory is a contractual relationship between the principal (owner or authorizer) and the agent (manager or executor) in which the agent acts on behalf of the principal. The main objective of this theory is to explain how the principal-agent relationship can be managed so that the interests of both parties are aligned through mechanisms of supervision, incentives, and control. The benefit lies in its ability to provide an understanding of the importance of accountability, transparency, and organizational structure design that can reduce opportunistic agent behavior (Michael & William, 2020).

However, there is a lack of agency theory, which overemphasizes the assumption that individuals always act in self-interest, ignores moral, ethical, and social value factors, and underconsiders the complexity of organizational relationships that are not only based on formal contracts. So the Stewardship Theory was born.



Stewardship Theories

Stewardship theory assumes a strong relationship between job satisfaction and organizational success. In this theory, management as a steward is seen as not oriented to personal interests, but rather focuses on achieving organizational goals or community interests as principals (Dewi & Susilowati, 2022)

Budget Performance

Budget performance is one of the important aspects in realizing transparent, accountable, effective, and efficient regional financial governance. This is strengthened by Government Regulation Number 12 of 2019 concerning Regional Financial Management and Minister of Home Affairs Regulation Number 77 of 2020, which shows that budget performance has a more comprehensive dimension because it includes the linkage between the inputs allocated, the outputs produced, and the outcomes felt by the community. Therefore, the indicators used to measure the performance of the local government budget include program implementation, effectiveness of budget users, quality of planning, implementation efficiency, accuracy of absorption, and accountability.

Principles of Good Governance

Good governance is a governance system that emphasizes the principles of transparency, accountability, participation, effectiveness, and justice. Sedarmayanti (2022) explained that good governance reflects the implementation of a solid and responsible government, in line with democratic values, efficiency in economic management, and prevention of abusive practices of authority. Indicators that can improve the application of good governance principles include transparency, accountability, responsiveness, independence, and justice.

Government Internal Control System (SPIP)

Control is the process of influencing or directing the activities of an object, organization, or system. One of the goals of an Accounting System is to assist management in controlling a business organization. According to Munifah (2023), internal control is a series of actions that cover all processes in the organization. Based on Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Government Internal Control System (SPIP), there are several main elements that are indicators in the implementation of the internal control system. These elements include: Control Activities, Risk Assessment, Information and Communication, Monitoring.

Work Discipline

Work Discipline is one of the keys to success in completing tasks and obligations. The importance of work discipline has been widely discussed in



various management and human resources literature (Tine Yuliantini & Reza Santoso, 2020). Indicators that can improve work discipline include; Goals and abilities, leadership examples, justice, supervision, legal sanctions, and firmness.

RESEARCH METHOD

This study uses a quantitative approach. The research was conducted on the Regional Apparatus Organization (OPD) of Gorontalo City. The research population is all OPD employees, with sampling techniques using purposive sampling based on the following criteria: (1) Officials or staff in the field of planning, who understand the process of formulating programs and activities, (2) Officials or staff in the field of finance/treasurer, who play a direct role in the management and implementation of the budget, (3) Officials or staff of internal supervision/inspectorate, who are responsible for the process of accountability and budget supervision, So that a sample of 110 was obtained. The data source in this study is primary data obtained through questionnaires.

Data analysis techniques: (1) validity and reliability testing, (2) classical assumption testing (normality, multicollinearity, and outliers) (3) multiple linear regression analysis, (4) hypothesis testing (t-test and F-test), and (5) analysis using SEM AMOS version 24.

RESULTS AND DISCUSSION

Validity Test Result

Table 2.
Validity Test Results

Variable	r count	R table	sig (2-tailed)	Remarks
X1.1	0.512	0.312	0.004	Valid
X1.2	0.56	0.312	0.001	Valid
X1.3	0.541	0.312	0.002	Valid
X1.4	0.397	0.312	0.030	Valid
X1.5	0.352	0.312	0.056	Valid
X1.6	0.704	0.312	0.000	Valid
X1.7	0.735	0.312	0.000	Valid
X1.8	0.716	0.312	0.000	Valid
X1.9	0.836	0.312	0.000	Valid
X1.10	0.711	0.312	0.000	Valid
X1.11	0.732	0.312	0.000	Valid



Variable	r count	R table	sig (2-tailed)	Remarks
X2.1	0.752	0.312	0.000	Valid
X2.2	0.760	0.312	0.000	Valid
X2.3	0.789	0.312	0.000	Valid
X2.4	0.795	0.312	0.000	Valid
X2.5	0.821	0.312	0.000	Valid
X2.6	0.86	0.312	0.000	Valid
X2.7	0.703	0.312	0.000	Valid
X2.8	0.444	0.312	0.014	Valid
X2.9	0.783	0.312	0.000	Valid
X2.10	0.678	0.312	0.000	Valid
X2.11	0.651	0.312	0.000	Valid
X2.12	0.804	0.312	0.000	Valid
X2.13	0.753	0.312	0.000	Valid
X2.14	0.638	0.312	0.000	Valid
X3.1	0.800	0.312	0.000	Valid
X3.2	0.814	0.312	0.000	Valid
X3.3	0.753	0.312	0.000	Valid
X3.4	0.576	0.312	0.001	Valid
X3.5	0.769	0.312	0.000	Valid
X3.6	0.838	0.312	0.000	Valid
X3.7	0.809	0.312	0.000	Valid
X3.8	0.677	0.312	0.000	Valid
X3.9	0.794	0.312	0.000	Valid
X3.10	0.735	0.312	0.000	Valid
X3.11	0.665	0.312	0.000	Valid
X3.12	0.769	0.312	0.000	Valid
Y1.1	0.446	0.312	0.000	Valid
Y1.2	0.852	0.312	0.000	Valid
Y1.3	0.662	0.312	0.000	Valid
Y1.4	0.711	0.312	0.000	Valid
Y1.5	0.877	0.312	0.000	Valid
Y1.6	0.828	0.312	0.000	Valid
Y1.7	0.702	0.312	0.000	Valid
Y1.8	0.805	0.312	0.000	Valid



Variable	r count	R table	sig (2-tailed)	Remarks
Y1.9	0.907	0.312	0.000	Valid
Y1.10	0.907	0.312	0.000	Valid

Source: Data processed at SPSS 16

Based on the validity test, it shows that all statements on exogenous (X1, X2, and X3) and endogenous (Y) variables have been declared valid and eligible to proceed to the reliability test.

Feasibility Test

Table 3.
Reality Test Results

No	Research Variables	Alpha Cronbach's	Alpha Tolerance	Status Item
1	Principles of Good Governance (X1)	0,978	0.6	Reliabel
2	Government Internal Control System (X2)	0,978	0.6	Reliabel
3	Work Discipline (X3)	0,978	0.6	Reliabel
4	Budget Performance (Y)	0,978	0.6	Reliabel

Source: Data processed at SPSS 16

Descriptive Analysis of Research Variables

Table 4.
Summary of Frequency Distribution of Respondent Question Indicator Variables X1, X2, X3 and Y

No	Research Variables	Interval Mean	Research Variables
1.	Principles of Good Governance (X1)	4.63	Excellent
2.	Government Internal Control System (X2)	4.26	Excellent
3.	Work Discipline (X3)	4.21	Excellent
4.	Budget Performance (Y)	4.19	Good
	Average Respondent Statement	4.32	Excellent

Source: Data processed

Based on the table above, it appears that the respondents' statements on the research model built in the form of, the Good Governance Principle (X1) has a very good interpretation, the Internal Control System (X2) has a very good interpretation, and the Government Internal Control System (X3) has a Good interpretation/interpretation and Budget Performance (Y), along with the average

score has a Good interpretation/interpretation. The respondent's statement is in accordance with the real conditions in all Gorontalo City OPDs.

Classical Assumption Test Results

1. Normality Test Results

Table 5.

Stine Bootstrap said with a smile

Variabel	Normality Limit Value	Z
Principles Good Governance (X1)	2,58	0,036
Government Internal Control System (X2)	2,58	0,009
Work Discipline (X3)	2,58	0,315
Budget Performance (Y)	2,58	0,369

Source: Data processed in Amos 24

2. Multicollinearity Test Results

Table 6.

Multicollinearity Test Results

Correlations: (Group number 1 - Default model)

	Estimate
X3 <--> X2	0.814
X1 <--> X2	0.796
X3 <--> X1	0.794

Source: SEM AMOS 24 Output Data

Confirmatory Factor Analysis (CFA) Model Pembentuk

1. CFA Test Good Governance Principle Variables X₁

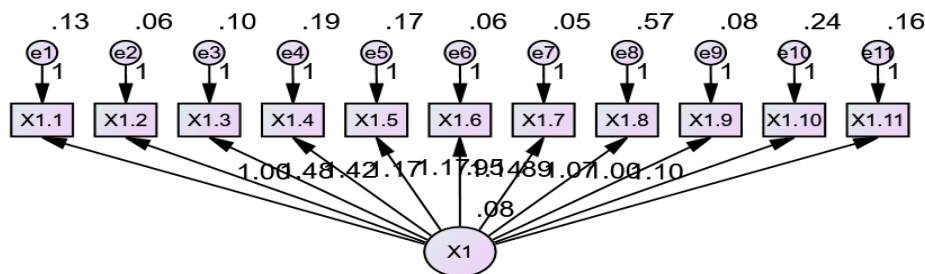


Figure 1.

CFA Test Initial Model of Good Governance Principles

Source: SEM Amos 24

To find out whether the measurement model is compatible with the data, the following table is presented from the results of the Goodness of Fit Indices



(GFI) evaluation test.

Table 7.
Evaluation of Variable GFI Criteria
Principles of Good Governance

Criteria	Cut-Off Value	Model Results	Model Evaluation
Chi-square	Expected small	115.906	Good
Probability	≤ 0,05	≤ 0,000	Good
CMIN/DF	≤ 5,00	2,634	Good
GFI	≥ 0,90	0,802	Marginal
AGFI	≥ 0,90	0,704	Marginal
TLI	≥ 0,90	0,795	Marginal
RMSEA	≤ 0,08	0,114	Marginal

Source: SEM AMOS 24 Output Data

Based on the table above, there are 4 criteria for Goodness of Fit Indices to be eligible. This means that the model will generate a perfect fit for the data used. Thus, all constructs or observers of the Principles of good governance variables can be included in the overall testing of the next model.

The contribution of each construct or observer of the good governance principle variable can be observed from the value of the estimation coefficient or loading factor of each indicator.

Table 8.
Variable Measurement Loading Factor
Principles of Good Governance

	Variabel	Loading Factor	C.R.	P	Label
X1.1	<-- - X1_ Principles of Good Governance	1.000			
X1.2	<-- - X1_ Principles of Good Governance	1.476	5.984	***	par_1
X1.3	<-- - X1_ Principles of Good Governance	1.424	5.613	***	par_2
X1.4	<-- - X1_ Principles of Good Governance	1.168	4.602	***	par_3
X1.5	<-- - X1_ Principles of Good Governance	1.169	4.764	***	par_4

		Variabel	Loading Factor	C.R.	P	Label
X1.6	<-- -	X1_ Principles of Good Governance	1.138	5.744	***	par_5
X1.7	<-- -	X1_ Principles of Good Governance	0.953	5.608	***	par_6
X1.8	<-- -	X1_ Principles of Good Governance	0.889	2.570	0.01	par_7
X1.9	<-- -	X1_ Principles of Good Governance	1.071	5.430	***	par_8
X1.10	<-- -	X1_ Principles of Good Governance	1.000	3.964	***	par_9
X1.11	<-- -	X1_ Principles of Good Governance	1.102	4.612	***	par_10

Source: SEM AMOS 24 Output Data

The table above shows that the 11 observants of the Principles of good governance variables are eligible for the next test because the loading factor values are all > 4.00, which indicates that the indicators constructed are significantly a dimension of the Principles of good governance factors, so that the 11 indicators are worthy of being included in the overall testing of the next model.

2. Variable CFA Test of Government Internal Control System X2

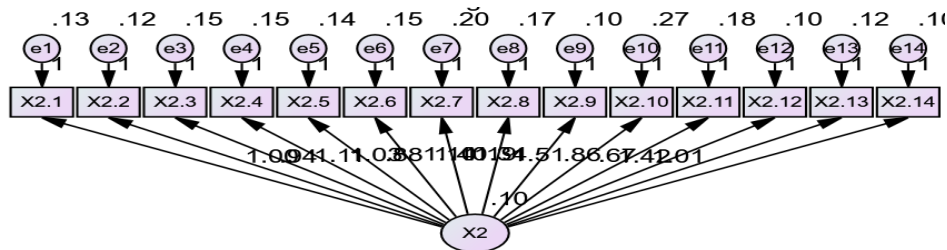


Figure 2.

CFA Test Initial Model Variables Government Internal Control System X2

Data source: SEM AMOS 24

To find out whether the measurement model is compatible with the data, the following table is presented from the results of the Goodness of Fit Indexes (GFI) evaluation test.

Table 9.

Evaluation of GFI X2 Government Internal Control System Criteria

Criteria	Cut-Off Value	Model Results	Model Evaluation
Chi-square	Expected small	366.508	Pretty Good
Probability	≤ 0,05	≤ 0,000	Good
CMIN/DF	≤ 5,00	4,760	Good
GFI	≥ 0,90	0,598	Not Good
AGFI	≥ 0,90	0,452	Not Good
TLI	≥ 0,90	0,535	Not Good
RMSEA	≤ 0,08	0,218	Not Good

Source: SEM AMOS 24 Output Data

Based on Table above, there are 5 criteria for Goodness of Fit Indices that do not meet the requirements, namely the Chi-square, GFI, AGFI, TLI, and RMSEA criteria. In order to meet these criteria, modifications are made by correlating with others, so that it can be shown in the following Image:

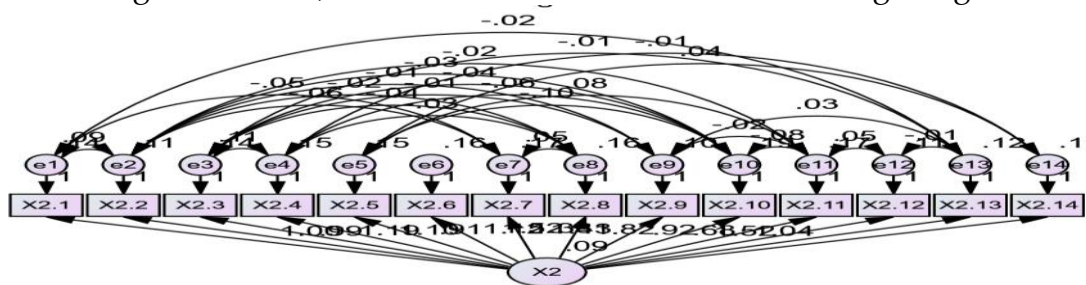


Figure 4.

CFA Test Final Model Modification of Government Internal Control System

Source: SEM AMOS 24

After making modifications by correlating the results of the CFA test of the Internal Control System variable. The results of the Goodness of Fit Indices from the implementation variables after modifications are made as shown in the table below:

Table 10.

**Evaluation of Modified GFI Criteria
Government Internal Control System**

Criteria	Cut-Off Value	Model Results	Model Evaluation
Chi-square	Expected Small	66,746	Good
Probability	≤ 0,05	≤ 0,082	Good
CMIN/DF	≤ 5,00	1,284	Good
GFI	≥ 0,90	0,901	Good



AGFI	≥ 0,90	0,800	Marginal
TLI	≥ 0,90	0,965	Good
RMSEA	≤ 0,08	0,060	Good

Source: SEM AMOS 24 Output Data

After testing each variable observer, it turned out that the criteria of goodness of fit indices of the model had been met. This means that the model will generate a perfect fit for the data used. Thus, all constructs or variable observers of the Government Internal Control System can be included in the overall testing of the model in the future.

The contribution of each construct or observer of the Government Internal Control System variable can be observed from the value of the estimation coefficient or the loading factor of each indicator.

Tabel 11. Loading Factor Variable Measurement Government Internal Control System

Variabel		Loading Factor	C.R.	P	Label
X2.1	<-- - X2_ Government Internal Control System	1.000			
X2.2	<-- - X2_ Government Internal Control System	0.939	5.313	***	par_1
X2.3	<-- - X2_ Government Internal Control System	1.108	5.309	***	par_2
X2.4	<-- - X2_ Government Internal Control System	1.030	5.110	***	par_3
X2.5	<-- - X2_ Government Internal Control System	0.875	4.656	***	par_4
X2.6	<-- - X2_ Government Internal Control System	1.096	5.153	***	par_5
X2.7	<-- - X2_ Government Internal Control System	1.193	4.819	***	par_6
X2.8	<-- - X2_ Government Internal Control System	1.395	5.347	***	par_7
X2.9	<-- - X2_ Government Internal Control System	1.342	5.814	***	par_8



Variabel		Loading Factor	C.R.	P	Label
X2.10	<-- X2_ Government Internal Control System	1.511	4.963	***	par_9
X2.11	<-- X2_ Government Internal Control System	0.857	4.277	***	par_10
X2.12	<-- X2_ Government Internal Control System	0.673	4.394	***	par_11
X2.13	<-- X2_ Government Internal Control System	1.419	5.718	***	par_12
X2.14	<-- X2_ Government Internal Control System	1.014	5.398	***	par_13

Source: SEM AMOS 24 Output Data

The table above shows that the 14 variable observers of the Government Internal Control System are eligible for the next test because the loading factor values are all ≥ 4.00 , which indicates that the constructed indicators are significantly the dimensions of the Government Internal Control System, so the 14 indicators are eligible for inclusion in the overall test of the model Next.

3. CFA Test for Work Discipline Variables X3

The variable submitted as an observer of the Competency variable consists of 12 statement items. The results of the overall variable construct (variable observer) test using CFA are shown in Figure Next:

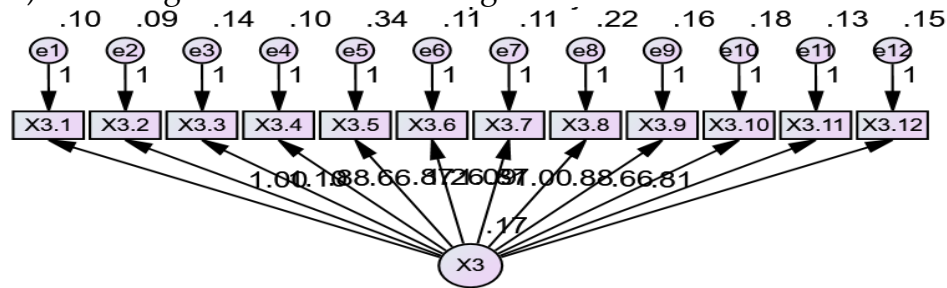


Figure 9. CFA Test Initial Model Variable Work Discipline X3

Source: SEM AMOS 24

To find out whether the measurement model is compatible with the data, the following table is presented from the results of the *Goodness of Fit Indeces* (GFI) evaluation test.



Table 12. Evaluation of GFI X3 Criteria Work Discipline

Criteria	Cut-Off Value	Model Results	Model Evaluation
Chi-square	Expected small	90.033	Good
Probability	≤ 0,05	≤ 0,002	Good
CMIN/DF	≤ 5,00	1,667	Good
GFI	≥ 0,90	0,835	Marginal
AGFI	≥ 0,90	0,762	Marginal
TLI	≥ 0,90	0,914	Good
RMSEA	≤ 0,08	0,092	Marginal

Source: SEM AMOS 24 Output Data

Based on the table above, there are 5 criteria for Goodness of Fit Indices of the model that has been qualified. This means that the model will generate a perfect fit for the data used. Thus, all constructs or observers of the Work Discipline variable can be included in the overall testing of the next model.

The contribution of each construct or observer of the Work Discipline variable can be observed from the value of the estimation coefficient or loading factor of each indicator.

Table 13. Loading Factor Measurement Work Discipline Variables

	Variabel	Loading Factor	C.R.	P	Label
X3.1	<--- X3_Work Discipline	1.000			
X3.2	<--- X3_Work Discipline	1.100	8.571	***	par_1
X3.3	<--- X3_Work Discipline	0.875	6.730	***	par_2
X3.4	<--- X3_Work Discipline	0.656	6.222	***	par_3
X3.5	<--- X3_Work Discipline	0.874	4.818	***	par_4
X3.6	<--- X3_Work Discipline	1.090	8.165	***	par_5



	Variabel	Loading Factor	C.R.	P	Label
X3.7 <---	X3_Work Discipline	1.258	8.617	***	par_6
X3.8 <---	X3_Work Discipline	0.872	5.737	***	par_7
X3.9 <---	X3_Work Discipline	1.002	7.077	***	par_8
X3.10 <---	X3_Work Discipline	0.884	6.266	***	par_9
X3.11 <---	X3_Work Discipline	0.658	5.560	***	par_10
X3.12 <---	X3_Work Discipline	0.814	6.264	***	par_11

Source: SEM AMOS 24 Output Data

The table above shows that the 12 *observers* of the Work Discipline variable are eligible for the next test because the *loading factor* value is all ≥ 4.00 , which indicates that the constructed indicators are significantly a dimension of the Work Discipline factor, so that the 12 indicators are eligible for inclusion in the *overall testing of the model* Next.

4. CFA Test Budget Performance Variable Y

The variable submitted as an observer of the Competency variable consists of 12 statement items. The results of the overall variable construct (variable observer) test using CFA can be seen in the following figure:

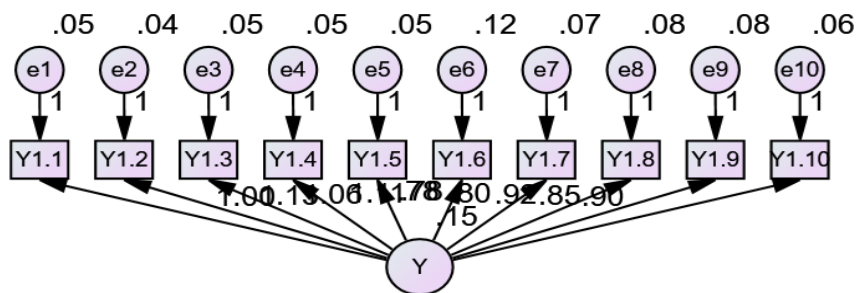


Figure 10.

CFA Test Budget Performance Variable Y

Source: SEM AMOS 24

To find out whether the measurement model is compatible with the data, the following table is presented from the results of the *Goodness of Fit*

Indices (GFI) evaluation test.

Table 14.
GFI Criteria Evaluation
Budget Performance Y

Criteria	Cut-Off Value	Model Results	Model Evaluation
Chi-square	Expected small	118.806	Good
Probability	≤ 0,05	≤ 0,000	Good
CMIN/DF	≤ 5,00	3,394	Good
GFI	≥ 0,90	0,789	Marginal
AGFI	≥ 0,90	0,664	Pretty Good
TLI	≥ 0,90	0,855	Marginal
RMSEA	≤ 0,08	0,174	Pretty Good

Source: SEM AMOS 24 Output Data

Based on the table above, there are 4 criteria for Goodness of Fit Indices that do not meet the requirements, namely the GFI, AGFI and RMSEA criteria. In order to meet these criteria, modifications are made by correlating with others, so that it can be shown in the following Image:

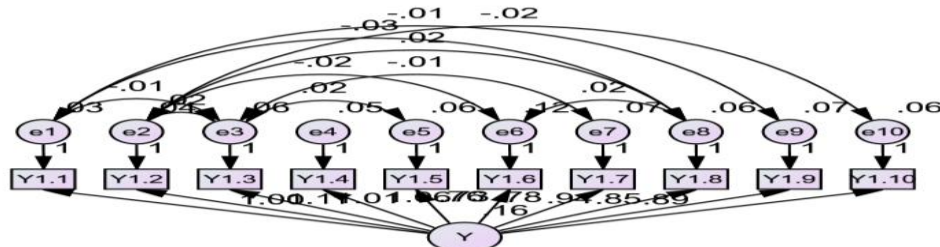


Figure 11.

CFA Test Final Model Budget Performance Modification

Source: SEM AMOS 24

After making modifications by correlating the results of the CFA test of the Work Discipline variable. The results of the Goodness of Fit Indices from the implementation variables after modifications are made as shown in the table below:

Table 15.
Evaluation of Modified GFI Criteria
Budget Performance Variables

Criteria	Cut-Off Value	Model Results	Model Evaluation
Chi-square	Expected small	36.165	Good



Probability	≤ 0,05	≤ 0,069	Good
CMIN/DF	≤ 5,00	1,447	Good
GFI	≥ 0,90	0,918	Good
AGFI	≥ 0,90	0,901	Good
TLI	≥ 0,90	0,973	Good
RMSEA	≤ 0,08	0,075	Good

Source: SEM AMOS 24 Output Data

After testing each variable *observer*, it turned out that the *criteria of goodness of fit indeces* of the model had been met. This means that the model will generate a *perfect fit* for the data used. Thus all constructs or observers of the Budget Performance variable can be included in the *overall testing* of the next model

The contribution of each construct or observer of the Budget Performance variable can be observed from the value of the estimation coefficient or *loading factor* of each indicator.

Table 16.
Loading Factor Measurement
Budget Performance Variables

Variabel		Loading Factor	C.R.	P	Label
Y1.1	<--- Y_Budget Performance	1.000			
Y1.2	<--- Y_Budget Performance	1.134	11.955	***	par_1
Y1.3	<--- Y_Budget Performance	1.065	11.212	***	par_2
Y1.4	<--- Y_Budget Performance	1.105	11.693	***	par_3
Y1.5	<--- Y_Budget Performance	0.783	9.168	***	par_4
Y1.6	<--- Y_Budget Performance	0.783	6.983	***	par_5
Y1.7	<--- Y_Budget Performance	0.803	8.689	***	par_6
Y1.8	<--- Y_Budget Performance	0.922	8.789	***	par_7

Variabel		Loading Factor	C.R.	P	Label
Y1.9 <---	Y_Budget Performance	0.845	8.32	***	par_8
Y1.10 <---	Y_Budget Performance	0.895	9.645	***	par_9

Source: SEM AMOS 24 Output Data

The table above shows that the 10 *observants* of the Work Discipline variable are eligible for the next test because the *loading factor* value is all ≥ 4.00 , which indicates that the constructed indicators are significantly a dimension of the Budget Performance factor, so that the 90 indicators are worthy of inclusion in the *overall model* testing Next.

Structural Equation Modeling Test (SEM)

Early-stage Model Test

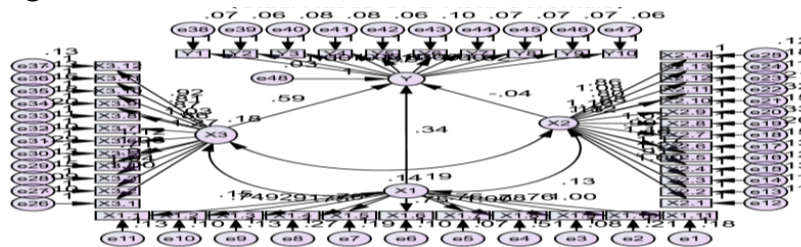


Figure 12.

Results of Initial Stage Structure Equation Modelling Analysis

Source: SEM AMOS 24

The results of the model construct evaluation were carried out based on the *Goodness of Fit Index* (GFI), model criteria, and critical values that showed the suitability of the model with the data. Details of the evaluation results can be seen in the following table:

Table 17.
GFI Overall Model Evaluation
(Initial Stage Test)

Criteria	Cut-Off Value	Model Results	Model Evaluation
Chi-square	Expected small	2603.910	Pretty Good
Probability	$\geq 0,05$	$\geq 0,000$	Good
CMIN/DF	$\leq 5,00$	2.533	Good
GFI	$\geq 0,90$	0,518	Not Good

Criteria	Cut-Off Value	Model Results	Model Evaluation
AGFI	$\geq 0,90$	0,471	Pretty Good
TLI	$> 0,90$	0,656	Not Good
RMSEA	$\leq 0,08$	0,119	Pretty Good

Source: SEM AMOS 24 Output Data

Based on the table above, it can be seen that the model is not yet suitable for use. Where in the table above it appears that from all the criteria there are still those who do not meet the criteria of Chi-square, GFI, AGFI, TLI and RMSEA. Based on the *instructions for modification indeces*, modifications are made to improve the model so that it is valid for hypothesis proofing. Model modification is prioritized only on the correlation between items and/or errors, until a final structural model is produced.

Late Stage Model Test

The final model test of the relationship between community participation in the development planning process, in full is presented in the following figure. Furthermore, the results of the final model construct test are evaluated based on GFI, model criteria and critical values that have compatibility with the data:

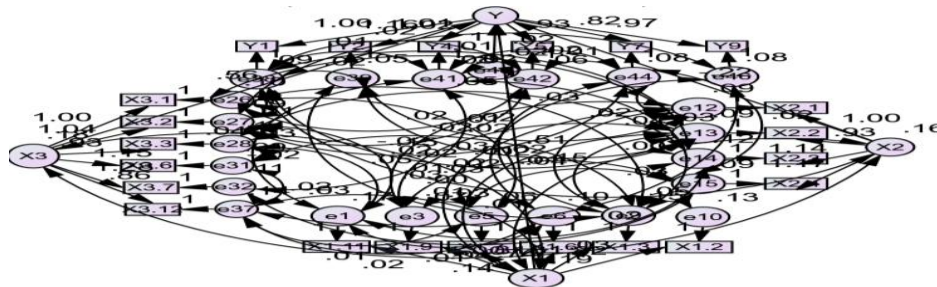


Figure 13.

Final Stage Structure Equation Modelling Analysis Results

Source: SEM AMOS 24

After making modifications by correlating X1, X2 and Y then e1 to e48, the results of the CFA test are as follows. The results of the *Goodness of Fit Indeces* from the overall model, in the following table:



Table 18. GFI Overall Model Evaluation (Final Stage Test)

Table with 4 columns: Criteria, Cut-Off Value, Model Results, Model Evaluation. Rows include Chi-square, Probability, CMIN/DF, GFI, AGFI, TLI, and RMSEA.

Source: SEM AMOS 24 Output Data

The table shows the criteria of the variables in the model showing that the criteria of goodness of fit indices have all been met. Furthermore, all criteria have been met, then the value of the regression coefficient and critical ratio of each variable will be shown.

Hypothesis Test Results

1. Partial Test Results

Table 19. Partial Test

Regression Weights: (Group number 1 - Default model)

Table with 5 columns: Variable, Estimate, C.R., P. Rows show regression weights for X1, X2, and X3.

Source: SEM AMOS 24 Output Data

The table above is used as the main reference to conduct hypothesis tests in this study. The test criterion is minus H0 if the t-value or Critical Ratio (C.R.) >= 1.660 or the p-value <= 0.05.

2. Simultaneous Test Results

Table 20.

Simultaneous Test (R-Square)

Square Multiple Correlation : (Group Number 1 - Default Model)

Table with 2 columns: Variable, Estimate. Row shows Government Budget Performance with estimate 0,796.

Source: AMOS 24 Output Data

A Squared Multiple Correlations (R^2) value of 0.796 indicates that 79.6% of the variation of dependent variables can be explained simultaneously by all independent variables contained in the study model. Meanwhile, the remaining 20.4% were influenced by other variables outside the model that were not analyzed in this study.

In the context of Structural Equation Modeling (SEM) analysis, the R^2 value of 0.684 is included in the strong category, which means that the research model has good clarity in explaining the relationship between independent variables and dependent variables. This indicates that the independent variables used have been able to represent the main factors that affect the dependent variables.

Based on the table above, a diagram of the t-coefficient can be made to calculate the results of the full model_2 analysis as seen in the figure below

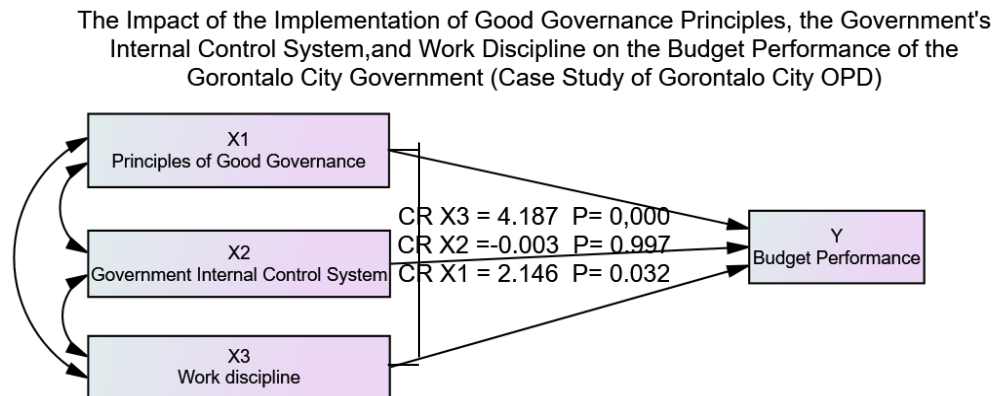


Figure 14.

Full Model_2 Calculation Coefficient

The Influence of Good Governance Principles on Local Government Budget Performance

The results of the study show that the principle of good governance has a positive and significant effect on the budget performance of the Gorontalo City local government, so the hypothesis is accepted. This indicates that the application of the principles of transparency, accountability, responsiveness, independence, and justice can increase the effectiveness of regional budget management. This is evidenced by the *t-Value* or **C.R. X₁ of 2.146 \geq 1.660 or a P value of 0.032 \leq 0.05**, H1 was accepted, so it can be concluded that the application of the principle of *good governance* has a significant impact on the performance of the Government's budget in all Gorontalo City OPDs.



This finding is in line with *Agency Theory* which explains that the government as an agent has a responsibility to the community as a principal in managing public resources in a transparent and accountable manner. Through the application of *good governance* principles, such as transparency, accountability, and participation, the government can reduce information gaps and minimize abuse of authority in budget management. The application of the principle of good governance is also an effort to increase public trust in government performance. With good governance, public financial management can be carried out effectively, efficiently, and responsibly so as to support the improvement of budget performance.

The results of this study are in line with the research of Novita, Agus, & Nurhayati (2025) & Ronanda & Sulistiyowati (2020), which concluded that the application of *good governance principles* has an important role in improving the performance of local governments, especially in financial management and budget quality. The better the application of the principle of *good governance*, the more effective the management of the local government budget and the higher the performance of the local government produced.

The Influence of the Government Internal Control System on the Performance of the Local Government Budget

The results of this study show that the internal control system does not have a significant effect on the performance of the local government budget. So the hypothesis is rejected. These findings indicate that SPI has a low level of influence and has not been able to stand alone in improving budget performance. However, simultaneously SPI continues to contribute along with other variables in influencing budget performance. This is proven through the significance value which shows that the **value of *t-Value* or C.R X₂ of -0.003 ≤ 1.660 or a P value of 0.997 ≥ 0.05**, H₂ is rejected, so it can be concluded that the internal control system does not have a significant effect on the performance of the Government's budget in all Gorontalo City OPDs.

These findings are in line with the *Public Sector Accountability Theory*, which explains that the internal control system functions to maintain compliance with regulations and policies and ensure accountability in organizational management. SPI implemented in OPDs helps maintain procedures, supervision, and transparency in the implementation of activities, but does not always have a significant impact on improving budget performance if program planning or implementation is not optimal.

The results of this study are in line with the research of Dwi, Rusdarti, & Dwi (2022) & Najla, Syukriy, & Nita (2025) which concluded that the internal



control system has not had a significant influence on the performance of local government budgets. Although the internal control system has been implemented through various monitoring mechanisms, separation of duties, and control procedures, its implementation still functions more as an administrative oversight tool than as a key factor that drives improved budget performance.

The Influence of Work Discipline on Local Government Budget Performance

The results of this study show that work discipline has a positive effect on the performance of the local government budget. So the hypothesis is accepted. These findings show that indicators in work discipline, such as goals and capabilities, leadership examples, justice, supervision, legal sanctions, and firmness, are driving factors and contribute to improving local government budget performance. This is proven through the significance value which shows that the **value of *t*-Value or C.R X.₃ of 4.187 ≥ 1.660 or a P value of 0.000 ≤ 0.05**, H3 is accepted, so it can be concluded that work discipline has a significant effect on the performance of the government budget in all Gorontalo City OPDs.

This finding is in line with *the Behavioral Theory* theory, which according to this theory is one of the aspects of individual behavior that can affect organizational performance. Work discipline includes adherence to rules, punctuality, consistency in carrying out tasks, and adherence to established procedures. Employees who have high work discipline will be able to carry out their responsibilities appropriately, minimize errors, and maintain regularity in the implementation of activities, so as to have an impact on the effectiveness of local government budget management. Improving work discipline is also an important strategy to ensure that organizational tasks and responsibilities are carried out in an orderly, accountable, and in accordance with applicable standards.

The results of this study are in line with the research of Hidayat & Suryani (2024) & Fitriani et al. (2025) which concluded that high work discipline will contribute to improving the performance of local government budgets, not only functioning for the smooth implementation of organizational tasks but also for the achievement of planned development targets. With good work discipline, OPD employees are able to complete tasks on time, comply with procedures, and carry out responsibilities consistently, so as to increase the



effectiveness of budget management and reduce the risk of irregularities in the implementation of activities.

The Influence of Good Governance Principles, Internal Control System and Work Discipline on Budget Performance

Based on the results of this study, it shows that the principles of good governance, internal control system and work discipline have a positive and significant effect on the performance of the local government budget. This is evidenced by looking at the comparison of the R-Square values included in the regression equation to the implementation and administration variables is 79.6% while the other 20.4% is contributed by other variables that are not included in this equation. Thus, it can be concluded that the principle of good governance has a significant effect on the performance of local government budgets in all Gorontalo City OPDs.

The results of this study are in line with the research of Ananda et al., (2022) & Steni & Fitria, (2022) which concluded that good governance, internal control systems, and apparatus work discipline are closely related in improving local government budget performance. The implementation of good governance, supported by effective internal control and high work discipline of the apparatus, will encourage more orderly, accountable, and budget-oriented implementation and administration oriented towards achieving regional development results.

CONCLUSION

Based on the results of the study, it can be concluded that the research findings clearly show that:

1. The application of the Good Governance Principle is accepted to have a positive and significant influence on the performance of the local government budget in all Gorontalo City OPDs
 2. The implementation of the Government's internal control system is rejected to have a reverse impact on the performance of the local government budget in all Gorontalo City OPDs
 3. The application of acceptable work discipline has a positive and significant effect on the performance of local government budgets in all Gorontalo City OPDs
1. The application of the Good Governance Principles, the government's internal control system and work discipline has a positive and significant



effect on the performance of the local government budget in all Gorontalo City OPDs.

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