

THE IMPACT OF THE IMPLEMENTATION OF GOOD GOVERNANCE AND HUMAN RESOURCE COMPETENCE ON BUDGET PERFORMANCE BASED ON VALUE FOR MONEY**Elysa Dwi Surani¹, Tutik Dwi Karyanti², Ardian Widiarto³****AFFILIATIONS**¹Department of Accounting, Semarang State Polytechnic, Indonesia²Department of Accounting, Semarang State Polytechnic, Indonesia³Department of Accounting, Semarang State Polytechnic, Indonesia**Corresponding Author E-mail: elysadwi0403@gmail.com*

Abstract: This research aims to analyze the effect of implementing Good Governance and human resource competency on the performance of Value for Money based budgeting at BLU UPTD Trans Semarang. In the research, a sample of 90 employees was obtained using the determination method using Purposive Sampling. This research uses a quantitative approach with multiple linear regression analysis methods with the help of SPSS version 26. Data was obtained through distributing questionnaires to BLU UPTD Trans Semarang employees who were involved in budget management. The research results show that the implementation of Good Governance partially has an influence on Budget Performance with a Value for Money Concept, while Human Resource Competency has no significant effect on Budget Performance with a Value for Money Concept. Even so, simultaneous testing shows that the results of implementing good governance and human resource competence together have a significant effect on the performance of Value for Money based budgets.

Keywords: Good Governance, Human Resources Competency, Budget Performance, Value for Money

INTRODUCTION**Introduction**

Public sector financial management has developed into a strategic element that not only fulfills administrative obligations, but also ensures that every public fund spent provides optimal benefits. This change is driven by the application of the Value for Money concept which emphasizes efficiency, effectiveness and economy in budget management. Ariani & Gayatri (2021) said that the importance of transparency, accountability and stakeholder participation in the government process is emphasized through the principles of quality government management so that the use of public funds can be accounted for correctly and openly to stakeholders. In this context, Good Governance principles play an important role in increasing public trust and organizational performance (Karunia et al., 2023). The importance of this principle is also emphasized in managing budget subsidies for the public transportation sector (Setia et al., 2020).

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Even though BRT Trans Semarang has become a vital mobility solution, managing budget subsidies still faces several major challenges. Limited budget allocations are often unbalanced with operational needs which include fleet maintenance, improving facilities, and managing disabled-friendly services (Putra et al., 2023). In addition, a lack of in-depth understanding of the principles of transparency and accountability among managers often results in suboptimal budget planning and monitoring. If governance is implemented effectively, organizations can achieve operational efficiency, increase the accuracy of financial reports, and build and strengthen the trust of stakeholders (Fadhillah et al., 2023). Apart from that, the competence of human resources (HR) is also an important issue, considering that budget efficiency and effectiveness is very dependent on the technical and managerial capabilities of public financial managers (Zai et al., 2020). With this background, this research aims to evaluate the effect of implementing Good Governance and HR competency on VfM-based budget performance at BLU UPTD Trans Semarang.

LITERATURE REVIEW

Good Governance

Good Governance is a governance concept that aims to improve community welfare through managing policies, resources and programs efficiently, effectively and based on the principles of transparency, accountability and community participation (Mardiasmo, 2021). In line with the definition according to the World Bank (2017) which states that governance is a way of exercising power in the management of political, economic and social resources in order to achieve development targets. Good governance practices, such as accountability, transparency and responsiveness, play an important role in budget management because their implementation can increase efficiency, prevent budget misuse, and ensure the right use of public funds, thereby increasing public trust in government agencies (Mansoor, 2021). Where according to Peraturan Pemerintah RI Nomor 71 Tahun 2010 Transparency ensures openness of information so that the public can access and understand budget management, while accountability requires public officials to be responsible for policies and results of resource management. Community participation is an important element for involving various stakeholders in the budget planning, monitoring and evaluation process (Karunia et al., 2023). With these principles, Good Governance is able to increase the efficiency of budget use, encourage the quality of financial reports, and strengthen public trust in government institutions (Sisdianto, 2021).

Human Resource Competency

Human Resource Competency (HR) refers to individual abilities which include knowledge, skills and personality characteristics that directly influence a person's performance in achieving organizational goals (Spencer, 1993). This competency not only involves technical and intellectual aspects, but also the values that underlie decision making and work interactions (Zai et al., 2020). Human resource capabilities play an important role in determining the quality of the financial reports produced, both in achieving success and in facing failure. If human resources are unable to understand government financial reporting standards well, this can result in the financial reports being prepared not meeting the expected quality (Eni Dwi Lestari, Marliyati, 2024). Human Resource competencies can be classified into three main elements, namely knowledge, which includes understanding of

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technical facts and procedures. Skills such as managerial ability and budget analysis. Behavior that includes integrity, adaptability, and commitment to work efficiency and effectiveness (Gowasa et al., 2021).

Budget Performance

Budget performance is the result of budget management measured based on efficiency, effectiveness, and its relevance to the predetermined objectives (Batubara & Risna, 2020). This performance includes the optimal use of resources such as funds and labor to produce outputs and outcomes in accordance with planning. In the context of a Value for Money-based budget, budget performance measures the extent to which the budget is allocated and utilized economically, efficiently, and effectively, while also maximizing its impact on society (Shara et al., 2020).

According to Minister of Home Affairs Regulation No. 12 of 2019, efficiency refers to reducing waste and optimizing resources, while effectiveness assesses the achievement of planned results, such as improvements in public services or infrastructure. Proper budget performance management ensures accountability and transparency in the use of public funds.

Value for Money Concept

According to Mahmudi (2018), Value for Money (VfM) is a principle in public sector management that emphasizes the optimal use of resources by considering three key aspects: economy, efficiency, and effectiveness. Economy relates to efforts to acquire inputs at the lowest possible cost without compromising quality. Efficiency measures the extent to which resources used can generate maximum output, while effectiveness assesses the extent to which the generated output achieves the predetermined objectives. These aspects can be achieved if the government utilizes the lowest input costs to deliver the maximum results, ensuring that the planned programs are optimally realized and can be accounted for to the public (Putu et al., 2022). Shara (2020) further add that the implementation of VfM ensures that the budget is used optimally to achieve the best possible outcomes and remains accountable. By applying VfM, public organizations can ensure that the budget used provides maximum benefits to society in a transparent and accountable manner.

Agency theory

Agency theory explains the relationship between the principal, who grants authority, and the agent, who receives authority to act on behalf of the principal. According to Making (2021), this theory focuses on how the principal delegates tasks to the agent. However, conflicts of interest often arise because the agent possesses more information and may act in their own interest rather than in the interest of the principal. To mitigate potential conflicts, agency theory emphasizes the importance of monitoring mechanisms, such as transparency, accountability, and incentive systems, to ensure that the agent acts in accordance with the principal's interests (Suardini et al., 2019).

RESEARCH METHODOLOGY

This research was conducted at BLU UPTD Trans Semarang in 2025, with the

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population consisting of structural employees at BLU UPTD Trans Semarang. The research adopts a quantitative method, where the object of the study is the influence of good governance implementation and human resource competency on budget performance based on the Value for Money concept. The subject of this study includes employees of BLU Trans Semarang who are related to the research object, with sample selection determined using purposive sampling.

This study utilizes primary data as the source. According to (Siyoto, 2015), primary data refers to data collected directly by the researcher from the source without intermediaries. In this research, primary data was obtained by distributing questionnaires to structural officials and employees of BLU UPTD Trans Semarang. To obtain the necessary data, the researcher distributed questionnaires to all structural employees within the Trans Semarang work unit. The questionnaire as a data collection tool consists of written questions that respondents must answer. This method was chosen because it allows researchers to obtain structured data aligned with the research objectives (Sugiyono, 2013).

The data analysis technique used in this study is SPSS 26, with the analytical steps including validity testing, reliability testing, classical assumption testing, and hypothesis testing. This research focuses on the influence of good governance and human resource competency on BLU UPTD Trans Semarang, specifically addressing issues in BRT Trans Semarang's budget management. According to Tri (2021), key elements of good governance, such as high accountability and transparency, play a crucial role in improving the efficiency, effectiveness, and economy of budget management. The principles of good governance, including transparency, accountability, public participation, and efficiency, have been proven to have a positive impact on internal control within government organizations (Sisdianto, 2021). Human resource competency, which includes knowledge, skills, and attitudes or behaviors, directly contributes to the efficiency and effectiveness of work, including financial reporting and budget management in a timely and accurate manner. Adequate human resource competency supports the application of transparency and accountability principles in financial management, ensuring that financial reports and budget performance are reliable and comply with applicable standards (Zai et al., 2020). This research highlights how the implementation of good governance and human resource competency simultaneously influences the achievement of budget performance, which is oriented towards maximizing benefits while maintaining controlled costs.

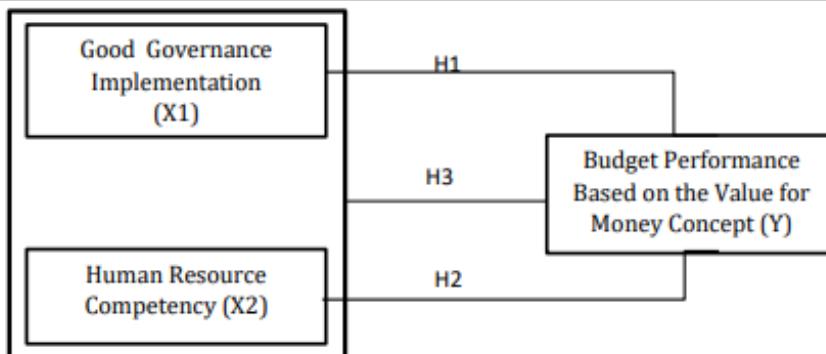


Figure 1

The Impact of the Implementation of Good Governance and Human Resource Competence on Budget Performance Based on Value For Money

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research framework

In previous studies related to the influence of good governance on budget performance based on the value-for-money concept, research conducted by Setia (2020), Putu (2022), Tri (2021), and Shara (2020) stated that key elements of good governance, such as high accountability and transparency, play a crucial role in improving the efficiency, effectiveness, and economic aspects of budget management. Additionally, research by Batubara & Risna (2020) proved that community involvement in a program significantly affects the program's success in achieving its objectives with efficient costs. Consistently, Sisdianto (2021) highlighted that good governance principles, including transparency, accountability, public participation, and efficiency, have been shown to have a positive impact on internal control within government organizations. Based on this discussion, the following hypothesis is proposed:

H1: The implementation of good governance influences budget performance based on the value-for-money concept.

Human Resource Competency (HR competency) refers to an individual's ability, encompassing knowledge, skills, and personality traits that directly affect their performance in achieving organizational goals (Spencer, 1993). This competency not only involves technical and intellectual aspects but also the values underlying decision-making and work interactions. It includes the ability to produce accurate and timely financial reports and manage company finances effectively (Zai et al., 2020). Research by Gowasa (2021) indicated that strong HR competency significantly contributes to the implementation of performance-based budgeting. Based on this discussion, the following hypothesis is proposed:

H2: Human Resource Competency influences Budget Performance based on the Value for Money concept.

Good governance practices, such as accountability, transparency, and responsiveness, play a crucial role in budget management because their implementation can enhance efficiency, prevent budget misuse, and ensure proper allocation of public funds, ultimately increasing public trust in government institutions (Mansoor, 2021). According to Ariani & Gayatri (2021), good governance, HR competency, and organizational culture positively impact budget management performance at the village fund level. The implementation of good governance and HR competency significantly influences budget performance based on the value-for-money concept. Based on this discussion, the following hypothesis is proposed:

H3: The implementation of good governance and human resource competency simultaneously influences budget performance based on the value-for-money concept.

RESULTS AND ANALYSIS

BLU UPTD Trans Semarang is a Public Service Agency (BLU) responsible for managing the Bus Rapid Transit (BRT) system in Semarang City. Established on October 1, 2010, this BLU functions to professionally and affordably provide BRT services, with autonomy in

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financial and human resource management. BLU UPTD Trans Semarang aims to enhance transportation infrastructure and facilities, ensuring that the services provided meet minimum service standards set by the government.

The data collection method in this study involved distributing questionnaires, which received responses from 90 participants who met the established criteria. The collected data includes information on respondents' demographics, categorized by gender, job sector, educational background, and years of service at BLU UPTD Trans Semarang.

Table 1
Results of the Questionnaire Distribution

Description	Amount	Presentage
Questionnaire was distributed	92	100%
Questionnaire was not returned	2	2%
Questionnaire was returned	90	98%
Data can be processed	90	98%

Source: Processed primary data, 2025

The questionnaire was entirely distributed online by sending a Google Form link via WhatsApp to the designated contact person, who then forwarded it to employees meeting the predetermined criteria.

Validity Test

The validity test is conducted to determine whether a questionnaire is acceptable or not. A questionnaire must be able to accurately convey the information being measured, as this is a key requirement for obtaining data that aligns with the research objectives. Therefore, a questionnaire is considered acceptable if its questions genuinely reflect what is intended to be measured. The decision-making criterion states that if $r\text{-count} > r\text{-table}$ at a significance level of $\alpha = 0.05$ (5%), the questionnaire is deemed valid (Ghozali, 2018).

Table 2
Validity Test

Pernyataan	r hitung	r table	Output
X1.1	0,511	0,205	Valid
X1.2	0,503	0,205	Valid
X1.3	0,554	0,205	Valid
X1.4	0,524	0,205	Valid
X1.5	0,622	0,205	Valid
X1.6	0,631	0,205	Valid
X1.7	0,636	0,205	Valid
X1.8	0,609	0,205	Valid
X1.9	0,628	0,205	Valid
X1.10	0,602	0,205	Valid
X1.11	0,550	0,205	Valid
X1.12	0,541	0,205	Valid
X2.1	0,530	0,205	Valid
X2.2	0,553	0,205	Valid
X2.3	0,513	0,205	Valid

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Pernyataan	r hitung	r table	Output
X2.4	0,530	0,205	Valid
X2.5	0,506	0,205	Valid
X2.6	0,565	0,205	Valid
X2.7	0,522	0,205	Valid
X2.8	0,582	0,205	Valid
X2.9	0,725	0,205	Valid
X2.10	0,627	0,205	Valid
X2.11	0,516	0,205	Valid
X2.12	0,590	0,205	Valid
Y1	0,616	0,205	Valid
Y2	0,640	0,205	Valid
Y3	0,712	0,205	Valid
Y4	0,717	0,205	Valid
Y5	0,740	0,205	Valid
Y6	0,580	0,205	Valid
Y7	0,599	0,205	Valid
Y8	0,284	0,205	Valid
Y9	0,515	0,205	Valid
Y10	0,580	0,205	Valid
Y11	0,635	0,205	Valid
Y12	0,527	0,205	Valid

Source: Processed primary data, 2025

The results of the validity test indicate that each question item related to Good Governance Implementation (X1), Human Resource Competency (X2), and Budget Performance Based on the Value for Money Concept (Y) shows a product-moment correlation greater than the r-table value of 0.205. Therefore, it can be concluded that all statements in the questionnaire are valid and suitable for use in this study.

Reliability Test

To measure the consistency of the questions in the questionnaire, a Cronbach's Alpha reliability test is conducted. If the resulting Cronbach's Alpha value exceeds 0.6, it indicates that the questionnaire items are reliable and consistent. This value suggests that the instrument is sufficiently reliable for use in research. The following are the results of the reliability test conducted on the questionnaire items:

Table 3
Reliability Test

Variabel	Cronbach's Alpha	Hasil
Good Governance Implementation (X1)	0,817	Reliabel
Human Resource Competency (X2)	0,804	Reliabel
Budget Performance Based on the Value for Money Concept (y)	0,831	Reliabel

Source: Processed primary data, 2025

The independent variables, Good Governance Implementation and Human Resource

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Competency, have Cronbach's Alpha values of 0.817 and 0.804, respectively, exceeding the reliability threshold of 0.60. Similarly, the dependent variable, budget performance based on the value for money concept, shows a Cronbach's alpha value of 0.831, also surpassing the minimum criteria. Thus, the questionnaire used in this study demonstrates a high level of reliability and can be accepted as a valid research instrument.

Classical Assumption Test

The classical assumption test is applied as a series of evaluations to ensure that the regression model used in this study is considered valid. This test is conducted to confirm that the theoretical data used remains neutral and consistent (Sugiyono, 2013).

Table 4
Normality Test using Kolmogorov-Smirnov

Variable	Kolmogorov-Smirnov	p value	Conclusion
Undstandardized Residual	0,048	0,200	Distribusi Normal

Source: Processed primary data, 2025

The Kolmogorov-Smirnov test on the regression model produced a significance value (p-value) of 0.200. This value exceeds the standard threshold of 0.05, indicating that the residual distribution does not significantly deviate from a normal distribution. Therefore, it can be concluded that the normality assumption is met, supporting the validity of the regression model.

Table 5
Multikolinearity Test

Variabel	Collinearity Statistic	
	Tolerance	VIF
Good Governance Implementation (X1)	0,880	1,137
Human Resource Competency (X2)	0,880	1,137

Source: Processed primary data, 2025

The Variance Inflation Factor (VIF) value for Good Governance Implementation is 1.137, which is well below the threshold of 10, and its Tolerance value is 0.880, exceeding the minimum limit of 0.1. The same condition applies to the Human Resource Competency variable, with a VIF of 1.137 and a Tolerance value of 0.880. These results indicate that both independent variables do not experience multicollinearity issues, meaning there is no significant interdependence between the independent variables in the regression model. Consequently, the model is statistically valid for further analysis.

Table 6
Heteroscedasticity Test.

Variable	Sig.
Good Governance Implementation (X1)	0,137
Human Resource Competency (X2)	0,251

Source: Processed primary data, 2025

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The Glejser test results indicate that the significance probability for the Good Governance Implementation variable is 0.137, which is higher than the 5% (0.05) threshold. Similarly, the Human Resource Competency variable has a significance level of 0.251, which is also well above 0.05. These findings lead to the conclusion that the regression model does not experience heteroskedasticity, meaning that the variance of the residuals is constant across all levels of the independent variables. Thus, the model meets the assumption of homoscedasticity, ensuring the validity and reliability of the regression results.

Multiple Linear Regression Analysis

According to Ghozali (2018), the regression model is applied to evaluate the relationship between two or more variables with the aim of revealing the extent to which independent variables can influence the dependent variable.

Table 7
Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta	d		
1 (Constant)	34,634	4,338			7,984	0,000
Good Governance Implementation	0,489	0,096	0,504	0,504	5,114	0,000
Human Resource Competency	-0,339	0,095	-0,352	-0,352	-3,569	0,001

a. Dependent Variable Budget Performance Based on the Value for Money Concept
Source: Processed primary data, 2025

Based on Table 4.7, which presents the results of the multiple linear regression analysis, the equation can be derived as follows:

$$Y = 34,634 + 0,489X1 - 0,339X2 + e$$

The multiple linear regression analysis indicates that the implementation of good governance and human resource competency significantly influences budget performance based on value for money. The constant value of 34.634 suggests that, without the contribution of both independent variables, budget performance remains at 34.634. The Good Governance variable (X1) has a beta value of 0.489, meaning that each one-unit increase in this variable affects Budget Performance by 0.489, provided that the p-value is < 0.05. Meanwhile, the Human Resource Competency variable (X2) has a beta value of 0.339, also indicating a significant influence on budget performance based on value for money.

Hypothesis Testing

The calculation of the t-table value is performed using the formula: t-table = $\alpha/2 : (n-k-1)$,

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where α represents the significance level (alpha), n is the sample size, and k is the number of independent variables. In this study, the significance level α is 0.05, the sample size n is 90, and the number of independent variables k is 2. Applying the formula: $t\text{-table} = 0.05/2 : (90-2-1) = 0.025 : 87$. Based on the t-distribution table, the calculated t-table value is 1.198. Table 4.12 presents the significance results of the regression coefficient and the t-statistic values used to test the partial effect of independent variables on the dependent variable.

Table 8
Partial Test (t-test)

Variabel	t	Sig.
Good Governance Implementation (X1)	5,114	0,000
Human Resource Competency (X2)	-1,689	0,095

Source: Processed primary data, 2025

The regression analysis results indicate a highly significant relationship between Good Governance Implementation (X1) and Human Resource Competence (X2) with Budget Performance Based on Value for Money (Y). The very low significance values of 0.000 for X1 and 0.001 for X2 suggest that the influence of these independent variables on the dependent variable is strong and unlikely to occur by chance.

Effect of Good Governance Implementation (X1) based on the t-test results, the calculated t-value is 5.114, which is greater than the t-table value of 1.198, and the significance value of 0.000 is smaller than 0.05. Based on this comparison, the hypothesis (H1) stating "Good Governance Implementation (X1) affects Budget Performance Based on Value for Money (Y)" is accepted, while the null hypothesis (H0) is rejected. Thus, it can be concluded that the Good Governance Implementation variable significantly influences budget performance based on value for money.

Human Resources Competence (X2): Based on the t-statistic test, the calculated t-value of -1.689 is smaller than the table t-value of 1.198, and the significance value of 0.095 is greater than 0.05. Based on this comparison, the null hypothesis (H0) is accepted, while the alternative hypothesis (H1) which states "Human Resources Competence (X2) does not have an impact on Budget Performance based on Value For Money (Y)," is rejected. Based on this, the researcher concludes that the human resources competence variable does not have a significant impact on budget performance based on value for money.

Table 9
Simultaneous Test (F-test)

Description	Score	Sig.
F-Score	14,911	0,000

Source: Processed primary data, 2025

The calculated F-value of 14.911 is greater than the F-table value of 3.10, with a significance value of 0.000, which is less than 0.05. This indicates that the independent variables, namely Good Governance Implementation (X1) and Human Resource Competence

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(X2), jointly or simultaneously have a significant influence on the dependent variable, which is Budget Performance Based on Value for Money (Y).

Table 10
Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,505	0.255	0,238	3,643

Source: Processed primary data, 2025

The adjusted R-square coefficient from the determination test is 0.238, meaning that the variables Good Governance Implementation and Human Resource Competence explain 23.8% of the variance in Budget Performance Based on Value for Money. The remaining 76.2% is influenced by other variables or factors not examined in this study.

CONCLUSION

The implementation of good governance has a significant impact on the budget performance based on value for money at BLU UPTD Trans Semarang. Partially, the implementation of good governance, which includes accountability, transparency, and participation, significantly contributes to improving the effectiveness and efficiency of budget management. On the other hand, the competence of Human Resources (HR) does not have an impact on budget performance. Although HR competence, which includes knowledge, skills, and attitudes of employees, can support budget management, this factor has not been proven to significantly affect budget performance. Simultaneously, the combination of good governance and high employee competence creates a more transparent, efficient, and targeted budget management system. Thus, the synergy between the implementation of good governance and optimal HR ensures more efficient budget usage, minimizes waste, and supports the achievement of organizational goals to the fullest.

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