THE FACTORS OF AFFECTING GOVERNMENT PERFORMANCE AND ANALYSIS VALUE FOR MONEY APPROACH

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Abstract: This research aims to determine the influence of fraud factors, GGG, OCB, and organizational culture on government performance as well as analysis of government performance using the value for money approach in regional work units Ngemplak District. Quantitative research with a population of 170. Taking the number of samples using the Slovin formula with an error limit of 5% obtained a sample size of 119. The research data used is primary data and secondary data. Data collection techniques use questionnaires and literature studies sourced from the 2019 and 2020 Boyolali Regency Government Agency Performance Reports. The data analysis method uses IBM SPSS version 25 as a test tool. Government Performance Analysis uses economic tests, efficiency tests and effectiveness tests. The results of this research show that the Fraud Factor has a significant positive effect on Government Performance, GGG has no significant effect on Government Performance, OCB has no significant effect on Government Performance, and Organizational Culture has a significant positive effect on Government Performance. And analysis of Government Performance using the Value For Money Approach has obtained results that are economical, quite efficient and very effective.

Keywords: *Fraud Factors, GGG, OCB, Organizational Culture, Government Performance with a Value For Money Approach*

1.   Introduction

Sub-districts as general government administration at the district/city level are contained in PP Number 17 of 2018. As government entities that interact directly with the community, regional officials are certainly expected to contribute to the success of providing public services. In this case, it is necessary to transfer half of the authority of the regent/mayor to the sub-district head. Delegation of authority is important to accelerate the realization of community welfare through improving services, empowerment and community participation. In principle, every public service must always have its performance improved in accordance with the wishes of the community using the service. However, in reality, making improvements to government performance is not easy, there are many influencing factors, both from within (internal) and from outside (external). With this transfer of authority, it is also necessary to measure the performance achievements of the sub-district government with efficient, economical and effective elements. Mardiasmo (2020) states that measuring

performance by considering efficiency, economics and effectiveness includes measuring performance using the concept of value for money." Performance measurement using the value for money concept is important to determine whether the services provided are right on target, the costs of public services are economical, and improve government accountability and performance.

Based on the Performance Report of Boyolali Regency Government Agencies in 2020, there were several very good achievements. These achievements include first, the percentage of performance achievements of the Boyolali Regency government in 2020 as a whole reached 120.6% which can be categorized as very good. Second, the Boyolali Regency government received a certificate of appreciation from the Indonesian Corruption Eradication Committee as ranking 1st in the category of best UPG Regional Government 2020. Third, the level of absorption of funds for the Realization of the Boyolali Regency Government Budget in 2020 reached 94.68% which can be categorized as very good and there are many other achievements. If we look at the year of achievement, 2020 was the first year that Indonesia was hit by the Covid-19 pandemic, where almost all activities had to be done from home or some had to stop activities. However, the government's performance achievements in Boyolali Regency still remain in the very good category. This certainly has several aspects that influence it. The performance achievements of the Boyolali Regency Government are relevant to the following aspects: Fraud Factors, Good Government Governance, Organizational Citizenship Behavior, and organizational culture.

Fraud factors are relevant to the performance achievement of the Boyolali Regency Government. This is proven by the unfavorable influence of fraud factors on government performance, if there is an increase in fraud factors in a government it can reduce motivation to improve performance. However, on the contrary, in terms of performance achievements, the Boyolali Regency Government received a certificate of appreciation from the Indonesian Corruption Eradication Committee as ranked 1st in the best Gratification Control Unit (UPG) Regional Government category 2020. This means that the Boyolali Regency Government has controlled the level of fraud in regional apparatus which influences performance achievement in the very good category. Researchers conclude that fraud factors influence government performance. This happens if the fraud factor decreases, government performance increases. Apart from that, the Fraud Factor is also relevant to Good Government Governance. If the implementation of Good Government Governance increases, the level of prevention of embezzlement will also increase so that it can reduce the occurrence of Fraud.

Good Government Governance is relevant to the overall performance achievement of the Boyolali Regency Government in 2020 reaching 120.6% which can be categorized as very good. This means that the Boyolali Regency Government has implemented governance that influences government performance well. Therefore, researchers conclude that Good Government Governance influences government performance. This happens if Good Government Governance increases, then the Government's performance will increase (Meiyanti, *et al*., 2019). Apart from that, Good Government Governance is relevant to organizational culture. Based on previous research, it can be concluded that employee work performance is not only partially influenced by the implementation of GoodvGovernmentvGovernance, but there are situational factors that may occur in the form of organizational and cultural variables that are able to further advance the quality of public services.

Organizational culture is relevant to Organizational Citizenship Behavior. The more cultural values that are owned and developed, there will be an increase in Organizational

Citizenship Behavior of employees on duty which can influence government performance (Ariani, *et al*., 2017). Therefore, researchers conclude that Organizational Citizenship Behavior influences Government performance. This happens if Organizational Citizenship Behavior increases, then Government performance will increase and vice versa (Meiyanti, *et al*., 2019).

Meanwhile, Organizational Culture is also relevant to the Fraud Factor variable. The better the culture is lived and implemented, the more fraud will be prevented. Financial managers strive endlessly to improve the quality of organizational culture that is followed so that good habits, norms, values and regulations are implemented so as to prevent fraud (Rustiyaningsih, 2023). Therefore, researchers conclude that organizational culture influences government performance. This happens if an organizational culture improves, there will also be an increase in government performance.

Based on the explanation above, it is important to carry out this research to answer the problem formulation which has been formulated as follows "What is the influence of Fraud Factors, Good Government Governance, Organizational Citizenship Behavior and Organizational Culture on Government Performance and Value For Money Approach Analysis?" the results of which will be explained in the discussion section. The variations between this research and previous research are in the sampling technique, variations in variables, and variations in the location of the research.

2. Literature Review
2.1. Government Perfomence
Performance terminology is often used to describe work performance or the level of success of a person or group in the work environment (Ruspina, 2013). Measuring work performance is an action used to measure the development of work or activities against the success of goals and targets that have been set, as well as assessing the effectiveness of decisions taken in achieving goals. There are five measurement indicators for government performance as follows : Quality Of Work, Pomptness**,** Initiative**,** Capability**,** and Communication (Hasibuan, et al., 2022)**.**

2.2. Value For Money
Value For Money is defined as a measuring tool used to measure work performance in government agencies using 3 main indicators, namely economics, efficiency and effectiveness (Wahiji, et al., 2022).

2.3. Fraud Factors
According to research Wahyuningsih (2022), Fraud means a desire or desire to carry out illicit actions characterized by deception, concealment or breach of trust. Actions in the form of fraud carried out by a group of people or agencies to obtain property belonging to other people or the state (money or services), avoiding payments, or eliminating services, and securing individual or business profits. One of the theories used regarding fraud is Fraud Triangle. Fraud Triangle can be defined as a theory that forms a fraud triangle which explains three situations that cause embezzlement in financial reports. These three factors are pressure, opportunity, and rationalization (Wahyuningsih, et al., 2022).

2.4. Good Government Governance (GGG)

Good Government Governance is a state administration with the formulation of decisions relating to social issues and value systems in organizational operations, which are carried out by all parties under a democratic system, governmentvgovernance functions effectively and efficiently in an effort to achieve predetermined goals and vice versa (Septariani, 2016). Good Government Governance has 9 characteristics, including : participation, rule of law, transparency, responsiveness, consensus orientation, equality, efficiency and effectiveness, accountability, and strategic vision (Septariani, 2016).

2.5. Organizational Citizenship Behavior (OCB)

Organizational Citizenship Behavior has the meaning of being more focused on the attitude of employees in carrying out their duties more than what they should do (Fadly, et al., 2020). Organizational Citizenship Behavior means an action by an agency employee that is not officially regulated, but can provide an increase in employee performance. Organizational Citizenship Behavior has 5 indicators, namely : altruism, conscientiousness, sportsmanship, courtesy, dan civic virtue (Fadly, et al., 2020).

2.6. Organizational Culture

Organizational culture can be defined as a group of systems in the form of knowledge, beliefs, customs, morals, laws and all human abilities (individuals or groups) in operating an organization that will have an impact on organizational performance (Jamaluddin, et al., 2017). Organizational culture has 7 indicators, namely innovation and courage to take risks, attention to detail, results-oriented, people-oriented, team-oriented, aggressive and stable (Jamaluddin, et al., 2017).

Framework of Thought

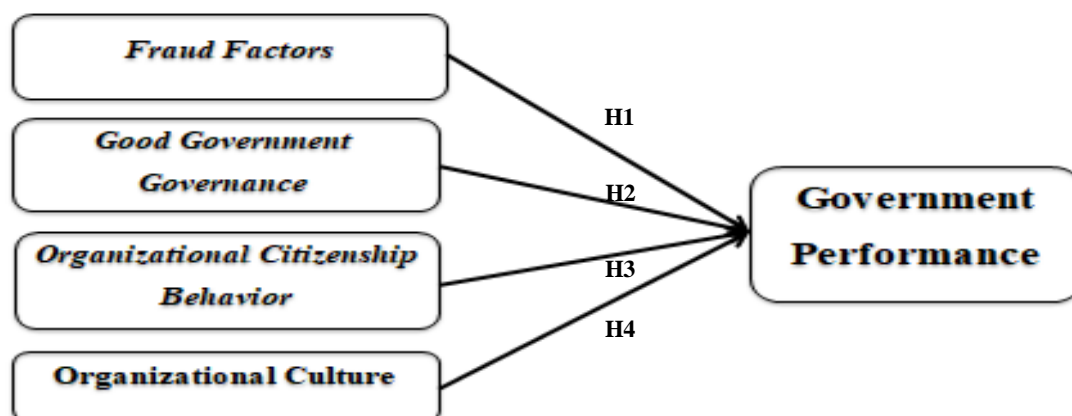There are 2 frameworks for thinking in writing this research as follows :

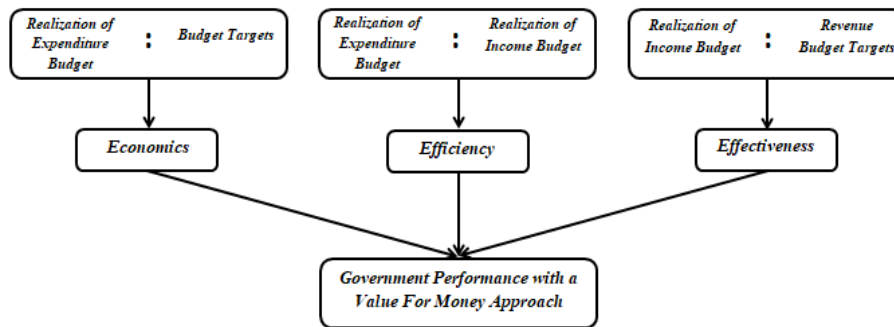**Figure 1. Influence Thinking Framework**

Figure 2. Framework for Analytical Thinking

3. Research Method

The population in this research is the Regional Work Units in Ngemplak District. The population consists of 50 regional officials from the Ngemplak sub-district office and 12 villages in the Ngemplak sub-district (consisting of the village head, village secretary, village treasurer, section sie, and hamlet head). The population in this study was 170 Regional Work Units. Sampling uses the Slovin formula with an error limit of 5% or 0.05 with an accuracy value of 95% as follows:

$$n = \frac{N}{1 + Ne^2}$$

Information :
n : sample size
N : population size
e : eror tolerance

So the number of samples is obtained from calculations using the Slovin formula as follows:

$$n = \frac{170}{1 + 170(0,05^2)}$$

$$n = 119,298 / 119$$

There are 2 data in this research, namely primary data and secondary data (Siyoto, et al., 2015). Primary data is defined as original data or the most recent data obtained by researchers having to collect it by coming directly to the research location using questionnaires. (Siyoto, et al., 2015). Secondary data can be defined as data obtained or collected by researchers using library study techniques (Siyoto, et al., 2015). Secondary data can be collected from the audited 2019 and 2020 Boyolali Regency Government Agency Performance Reports. This research is quantitative research. The data analysis method in this research uses IBM SPSS version 25 as a test and analysis tool for Government Performance using the Value For Money Approach. Government Performance Analysis using the Value For Money Approach is divided into 3 as follows :

a. *Economic Analysis*
   Economic analysis is calculated using a comparison between the actual budget and the budget target multiplied by 100% (Kurnia, 2016). According to the Decree of the

Minister of Home Affairs Number 690.900-327 of 1996, the criteria for the economic level of the budget are as follows (Kurnia, 2016):
1) Calculation results > 100%, declared very economical.
2) Calculation results between 90% - 100% are declared economical.
3) Calculation results between 80% - 90%, stated to be quite economical.
4) Calculation results between 60% - 80% stated to be less economical.
5) Calculation result <60%, declared uneconomical.

b. *Efficiency Analysis*
Efficiency analysis is calculated using a comparison between the realization of the expenditure budget and the realization of the income budget multiplied by 100% (Kurnia, 2016). According to the Decree of the Minister of Home Affairs Number 690.900-327 of 1996, the criteria for the level of budget efficiency are as follows (Kurnia, 2016):
1) Calculation results > 100%, declared inefficient.
2) Calculation results between 90% - 100%, stated to be less efficient.
3) Calculation results between 80% - 90%, stated to be quite efficient.
4) Calculation results between 60% - 80%, declared efficient.
5) Calculation result < 60%, declared very efficient.

c. *Effectiveness Analysis*
Effectiveness analysis is calculated using a comparison between the realization of the income budget and the target income budget multiplied by 100% (Kurnia, 2016). According to the Decree of the Minister of Home Affairs Number 690.900-327 of 1996, the criteria for the level of budget effectiveness are as follows (Kurnia, 2016):
1) Calculation results > 100%, declared very effective.
2) Calculation results between 90% - 100%, declared effective.
3) Calculation results between 80% - 90%, stated to be quite effective.
4) Calculation results between 60% - 80%, stated to be less effective.
5) Calculation result < 60%, declared ineffective.

4. Results and Discussion
4.1. Results
Respondent Descriptive Statistics Test

Based on the age classification of respondents, data was obtained that the majority of respondents were 25-35 years old namely 39 respondents or 32.8%, 46-55 years old 34 respondents or 28.6%, 35-45 years old 27 respondents or 22.7%, and 19 respondents aged 56-65 years or 16%.

Based on gender classification, data was obtained that the respondents in this study were mostly male respondents namely 75 respondents or 63%, while female respondents were 44 respondents or 37%.

Based on the classification of respondents education levels, data was obtained that the majority of respondents had completed high school/equivalent education namely 57 respondents or 47.9%, 14 respondents D3/D4 or 11.8%, 45 respondents or 37 respondents with bachelor's degrees 8%, and S2 as many as 3 respondents or 2.5%.

Based on the classification of work period, data was obtained that most of the respondents had worked for more than 5 years 102 respondents or 85.7%, while those who had worked for less than 5 years were 17 respondents or 14.3%.

Validity and Reliability Test

Table 1. Validity and Reliability Test

Variable	Question Items	Average Rcount	Rtable	Cronbach Alpha	Information
Fraud Factors (X1)	6	0,6825	0,1801	0,713	Valid and Reliable
Good Goverment Governance (X2)	10	0,6618	0,1801	0,839	Valid and Reliable
Organizational Citizenship Behavior (X3)	10	0,6498	0,1801	0,836	Valid and Reliable
Organizational Culture (X4)	14	0,6901	0,1801	0,910	Valid and Reliable
Government Perfomance (Y)	10	0,7807	0,1801	0,929	Valid and Reliable

Source: Primary data processed by SPSS 25

Based on Table 4.1 above, it can be concluded that the calculated r value of all statement items in the questionnaire has an average > r table, namely 0.1801. So that every statement in this questionnaire can be declared valid. Meanwhile, the reliability test uses Cronbach Alpha. Based on Table 4.1 above, it is known that the Cronbach Alpha value of each variable is > 0.60, so each variable is declared reliable.

Classic Assumption Test

a. Normality Test

Normality testing uses the One Sample Kolmogorov-Smirnov test with alpha significance level: 0.05 (Rezeki, 2022). Following are the results of the normality test :

Table 2. Normality Test

Unstandarized Residual	P-value	Keterangan
Asymp. Sig. (2-tailed)	0,084	Normally Distributed

Source: Primary data processed by SPSS 25

Normality testing obtained a Asymp. Sig. (2-tailed) value of (0.084 > 0.05), so it was declared to be normally distributed.

b. Multicollinearity Test

Multicollinearity testing to detect correlation between independent variables. The test criteria are a Variance Inlation Factor (VIF) score ≤ 10 and tolerance ≥ 0.10, so it is stated that there is no multicollinearity (Ruspina, 2013). The following are the results of the multicollinearity test :

Table 3. Multicollinearity Test

Variable	Tolerance	VIF
Fraud Factors	0,958	1,044
Good Government Governance	0,352	2,844
Organizational Citizenship Behavior	0,396	2,523
Organizational Culture	0,311	3,214

Source: Primary data processed by SPSS 25

The results of all variables show that the VIF value is < 10 and Tolerance > 0.10 so that it can be concluded that multicollinearity does not occur.

c. Autocorrelation Test

A good regression model is one where there is no autocorrelation. The following are the results of the autocorrelation test :

Table 4. Autocorrelation Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,855ᵃ	0,732	0,722	2,202	1,772

Source: Primary data processed by SPSS 25

The results of the autocorrelation test obtained a DW value of 1.772 where n = 119, with a significance level of 5%, DL = 1.6321 and DU = 1.7709. Therefore, DU < DW < 4-DU, namely 1.7709 < 1.772 < 2.2291, then there is no autocorrelation.

d. Heteroscedasticity Test

The heteroscedasticity test obtained from the regression results between the independent variables and the absolute residual shows that the coefficient of each independent variable (Mardiatmoko, 2020). The following are the results of the heteroscedasticity test :

Table 5. Heteroscedasticity Test

Variable	Sig.	Information
Fraud Factors	0,417	Heteroscedasticity does not occur
Good Government Governance	0,340	Heteroscedasticity does not occur
Organizational Citizenship Behavior	0,920	Heteroscedasticity does not occur
Organizational Culture	0,709	Heteroscedasticity does not occur

Source: Primary data processed by SPSS 25

The heteroscedasticity test results obtained a significant value > 0.05, so it was concluded that there was no heteroscedasticity problem.

Hypothesis Test
a.   Multiple Linear Regression Analysis

The following are the results of multiple linear regression analysis tests with IBM SPSS version 25:

Table 6. Multiple Linear Regression Analysis

	Model	B	Sig
1	(Constant)	5,369	0,038
	FF	-0,185	0,001
	GGG	0,108	0,226
	OCB	0,052	0,499
	OC	0,552	0,000

Source: Primary data processed by SPSS 25

The results of the Multiple Linear Regression Analysis test obtained the following regression equation :

$$GP = 5{,}369 – 0{,}185.FF + 0{,}108.GGG + 0{,}052.OCB + 0{,}552.OC$$

The results of the multiple linear regression analysis above can be interpreted as follows:

1) The constant value is 5.369 (positive), meaning that if the Fraud Factor (X1), Good Government Governance (X2), Organizational Citizenship Behavior (X3), and Organizational Culture (X4) is equal to 0 or has a constant/fixed value, then Government Performance (Y) increased by 1 unit to 5,369 units.

2) The Fraud Factor coefficient (X1) value is – 0.185, meaning that if the Fraud Factor (X1) decreases by 1 unit, Government Performance (Y) increases by 0.185.

3) The coefficient value of Good Government Governance (X2) is 0.108, meaning that if Good Government Governance (X2) increases by 1 unit, Government Performance (Y) increases by 0.108.

4) The coefficient value of Organizational Citizenship Behavior (X3) is 0.052, meaning that if Organizational Citizenship Behavior (X3) increases by 1 unit, Government Performance (Y) increases by 0.052.
5) The coefficient value of Organizational Culture (X4) is 0.552, meaning that if Organizational Culture (X4) increases by 1 unit, Government Performance (Y) increases by 0.552.

b. F Test

Table 7. F Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1509,762	4	377,440	78,032	0,000
	Residual	551,415	114	4,837		
	Total	2061,177	118			

Source: Primary data processed by SPSS 25

In this study, Ftable was obtained for df=k; n-k-1 (df residual) = 4; 119-4-1 = 4; 114 then Ftable obtained a value of 2.45, it can be seen that the value of Fcount (78.032) > Ftable (2.45), then Ho is rejected and it can be concluded that the model is suitable to be used to predict the influence of independent variables which together have a positive effect on the variable dependent and a significance value of 0.000 < 0.05, meaning that the regression equation obtained is reliable.

c. t Test

The t test is used to show how much influence individual independent variables have on the dependent variable (Rezeki, 2022). Following are the results of the t test :

Table 8. t Test

Model		Tcount	Ttable	Sig.
1	(Constant)	2,104		0,038
	FF	-3,257	1,98081	0,001
	GGG	1,216	1,98081	0,226
	OCB	0,678	1,98081	0,499
	BO	8,305	1,98081	0,000

Source: Primary data processed by SPSS 25

The results of hypothesis testing between variables in this research can be explained as follows :
1) Influence of Fraud Factors (X1) on Government Performance (Y)
   The regression results show -t-count – (–3.257) > -t-table – (1.98081) or t-count (3.257) > t-table (–1.98081) and the significance level is 0.001 < 0.05, then It is concluded that Fraud Factors have a significant influence on Government Performance. **H₁ is accepted**.
2) The Influence of Good Government Governance (X2) on Government Performance (Y)
   The regression results show t-count (1.216) < t-table (1.98081) and the significance level is 0.226 > 0.05, so it is concluded that Good Government Governance has no significant effect on Government Performance. **H₂ is rejected.**
3) The Influence of Organizational Citizenship Behavior (X3) on Government Performance (Y)
   The regression results show t-count (0.678) < t-table (1.98081) and the significance level is 0.499 > 0.05, so it is concluded that Organizational Citizenship Behavior has no significant effect on Government Performance. **H₃ is rejected.**

4) Influence of Organizational Culture (X4) on Government Performance (Y)
The regression results show t-count (8.305) > t-table (1.98081) and the significance level is 0.000 < 0.05, so it is concluded that Organizational Culture has a significant effect on Government Performance. **H4 is accepted.**

d. Coefficient of Determination Test
Table 9. Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,856	0,732	0,723	2,199

Source: Primary data processed by SPSS 25

In this research, the regression analysis obtained an Adjusted R Square of 0.723 or 72.3%. This means that government performance is influenced by the variables Fraud Factor, Good Government Governance, Organizational Citizenship Behavior and Organizational Culture by 72.3%, while the remaining 27.7% is influenced by other variables not examined in this research.

Government Performance Analysis using the Value For Money Approach
a. Economic Analysis
The following are the results of a comparative economic analysis :
2019 :

$$\text{Economic} = \frac{\text{Rp } 1.997.991.916.522,00}{\text{Rp } 2.080.212.215.000,00} \times 100\%$$
$$= 96,04\%$$

2020 :

$$\text{Economic} = \frac{\text{Rp } 1.972.664.326.304,00}{\text{Rp } 2.103.106.716.000,00} \times 100\%$$
$$= 93,79\%$$

The results of the economic analysis calculation obtained in 2019 reached 96.04% or between 90%-100%, so it is said to be economical. Meanwhile, in 2020 it reached 93.79% or between 90%-100%, so it is said to be economical.

b. Efficiency Analysis
The following are the results of the efficiency analysis comparison :
2019 :

$$\text{Efficiency} = \frac{\text{Rp } 1.997.991.916.522,00}{\text{Rp } 2.357.487.210.573,00} \times 100\%$$
$$= 84,75\%$$

2020 :

$$\text{Efficiency} = \frac{\text{Rp } 1.972.664.326.304,00}{\text{Rp } 2.382.403.220.150,00} \times 100\%$$
$$= 82,80\%$$

The results of efficiency analysis calculations obtained in 2019 reached 84.75% or between 80%-90%, so it is said to be quite efficient. Meanwhile, in 2020 it reached 82.80% or between 80%-90%, so it is said to be quite efficient.

c. Effectiveness Analysis
The following are the results of a comparison of effectiveness analysis :
2019 :

$$\text{Efectiveness} = \frac{\text{Rp } 2.357.487.210.573,00}{\text{Rp } 2.330.495.203.000,00} \text{ X } 100\%$$

$$= 101,16\%$$

2020 :

$$\text{Efectiveness} = \frac{\text{Rp } 2.382.403.220.150,00}{\text{Rp } 2.379.198.400.000,00} \text{ X } 100\%$$

$$= 100,13\%$$

The results of efficiency analysis calculations obtained in 2019 reached 101.16% or more than 100%, so it is said to be very effective. Meanwhile, in 2020 it reached 100.13% or more than 100%, so it is said to be very effective.

4.2. Discussion
Influence of Fraud Factors on Government Performance

Based on the results of multiple linear regression analysis, the coefficient value for the Fraud Factor variable is - 0.185, meaning that if the Fraud Factor decreases by 1 unit, the Government Performance variable decreases by 0.185 units. In this case the influence is negative, when there is a decrease in pressure, opportunities and rationalization in the Regional Work Units, there will be an increase in Government Performance in the Ngemplak sub-district.

Based on the results of partial hypothesis testing (t test) for the Fraud Factor variable, it was obtained that the t-count value was (3.257) > t-table (–1.98081) and the significance level was $0.001 < 0.05$, it was concluded that the Fraud Factor had a significant effect on Government Performance in Ngemplak sub-district. **H₁ is accepted.**

The results of this study are in accordance with research (Meiyanti et al., 2019) states that the Fraud Factor has a significant positive effect if what is measured is not only basic things related to finance, but non-financial elements are also measured. In this case, non-financial elements include: an increase in economic pressure, lifestyle pressure, job demands, leadership demands, lack of supervision, opportunities, and rationalization or often interpreted as justifying a wrong action because it is felt to be done by everyone. The Regional Apparatus Work Unit committed fraud which could affect the Government's performance in Ngemplak sub-district.

Influence of Good Government Governance on Government Performance

Based on the results of multiple linear regression analysis, the coefficient value for the Good Government Governance variable is 0.108, meaning that if Good Government Governance increases by 1 unit, the Government Performance variable increases by 0.108 units. In this case the influence is positive, so when there is an increase in Good Government Governance in Regional Work Units, there will be an increase in Government Performance in the Ngemplak sub-district.

Based on the results of partial hypothesis testing (t test) for the Good Government Governance variable, it was obtained that the t-count value was (1.216) < t-table (1.98081) and the significance level was $0.226 > 0.05$, it was concluded that Good Government Governance had no significant effect on performance. Government in Ngemplak sub-district. **H₂ is rejected.**

The results of this study are in accordance with research (Lestiawan & Jatmiko, 2016) states that citizen participation, transparency and accountability do not influence regional government performance, but justice and responsibility have a significant positive influence on regional government performance. In this research, Good Government Governance does not have a significant effect on Government Performance in the Ngemplak sub-district regional government. Based on the five Good Government Governance indicators, not all Regional Work Units implement them. Among them is that transparency has not been implemented properly because publishing profiles, activities, facilities and infrastructure, and easy access to information for interested parties, both internal and external parties, as well as accurate services on the Ngemplak District website, is only carried out by the sub-district Regional Work Unit. not all Regional Work Units in Ngemplak sub-district. Apart from that, accountability is proven by compiling and being responsible for annual financial reports and implementing programs periodically only by the finance department. Therefore, if the Regional Work Unit does not have good governance then Good Government Governance will not have a significant effect on Government Performance in Ngemplak sub-district.

Influence of Organizational Citizenship Behavior on Government Performance

Based on the results of multiple linear regression analysis, the coefficient value for the Organizational Citizenship Behavior variable is 0.052, meaning that if Organizational Citizenship Behavior increases by 1 unit, the Government Performance variable increases by 0.052 units. In this case, the influence is positive, so when there is an increase in Organizational Citizenship Behavior in Regional Work Units, there will be an increase in Government Performance in the Ngemplak sub-district.

Based on the results of partial hypothesis testing (t test) for the Organizational Citizenship Behavior variable, it was obtained that the t-count value was (0.678) < t-table (1.98081) and the significance level was 0.499 > 0.05, it was concluded that Organizational Citizenship Behavior had no significant effect on performance. Government in Ngemplak sub-district. **H_3 is rejected.**

The results of this study are in accordance with research (Meiyanti et al., 2019) states that Organizational Citizenship Behavior has no significant effect on Government Performance. In this case, the Regional Work Unit already understands the importance of Organizational Citizenship Behavior but has not yet applied it in government operational activities. Apart from that, it is also due to the absence of certain rewards or compensation for employees who have an Organizational Citizenship Behavior attitude so that not all Regional Work Units are reluctant to act to help voluntarily or work beyond their responsibilities or outside their main duties and functions. Therefore, Organizational Citizenship Behavior becomes less important and does not have a significant effect on Government Performance in the Ngemplak sub-district regional government.

Influence of Organizational Culture on Government Performance

Based on the results of multiple linear regression analysis, the coefficient value for the Organizational Culture variable is 0.552, meaning that if Organizational Culture increases by 1 unit, the Government Performance variable increases by 0.552 units. In this case, the influence is positive, so when there is an increase in Organizational Culture in Regional Work Units, there will be an increase in Government Performance in the Ngemplak sub-district.

Based on the results of partial hypothesis testing (t test) for the Organizational Culture variable, it was obtained that the t-count value (8.305) > t-table (1.98081) and the

significance level was $0.000 < 0.05$, it was concluded that Organizational Culture had a significant effect on Government Performance in the District Suck it up. **H4 is accepted.**

The results of this study are in accordance with research (Widyasanti & Misra, 2022) states that Organizational Culture has a significant positive effect on Government Performance. In this case, it is explained that organizational culture can shape the characteristics of Regional Work Units in Ngemplak sub-district. With a good organizational culture, good attitudes will emerge from Regional Work Units. If a Regional Work Unit, in this case, has a good attitude, then it will carry out its main duties and functions without misuse. By realizing these conditions, the better the organizational culture, the better the Government's performance will be.

Analysis of Government Performance using the Value For Money Approach

Based on economic test calculations, the economic level in 2019 reached 96.04%, so the expenditure budget is said to be economical. Meanwhile, in 2020 it reached 93.79%, so the spending budget is said to be economical. The results of this study are in accordance with research (Nurafifah *et al.*, 2022), states that an activity that has been carried out will be said to be economical if it can carry out expenditure economically and can eliminate or reduce unnecessary costs. In calculating the economic level, it shows that the Government's performance in Boyolali Regency, especially Ngemplak District, in 2019 and 2020 has met the economic level criteria and is declared economical.

Based on efficiency test calculations, the efficiency level in 2019 reached 84.75%, so the expenditure budget is said to be quite efficient. Meanwhile, in 2020 it reached 82.80%, so the budget is said to be quite efficient. The results of this study are in accordance with research (Nurafifah *et al.*, 2022), states that government performance can be said to be efficient if the efficiency level is less than 100% or the smaller the efficiency level means the better the performance level. In calculating the level of efficiency, it shows that the performance of the Regional Government in Boyolali Regency, especially Ngemplak District, in 2019 and 2020 has met the efficiency level criteria and is declared to be quite efficient.

Based on effectiveness test calculations, the effectiveness level in 2019 reached 101.16%, so the budget is said to be very effective. Meanwhile, in 2020 it reached 100.13%, so the budget is said to be very effective. The results of this study are in accordance with research (Nurafifah *et al.*, 2022), states that effectiveness is a measure of the success or failure of an organization in achieving its goals. If an organization achieves its goals, then the organization has run effectively. In calculating the level of effectiveness, it shows that the performance of the Regional Government in Boyolali Regency, especially Ngemplak District, in 2019 and 2020 has met the criteria for the level of effectiveness and is declared very effective.

5. Conclusion

Based on the results of research analysis and discussion in the previous chapter, it can be concluded as follows :

a. Fraud factors have a significant positive effect on Government Performance in Ngemplak sub-district because not only financial elements are measured but non-financial elements are also measured.

b. Good Government Governance does not have a significant effect on Government Performance in Ngemplak sub-district because each Regional Work Unit does not implement all Good Government Governance indicators.

c. Organizational Citizenship Behavior is becoming less important and does not have a significant effect on Government Performance in Ngemplak sub-district because Regional Work Units already understand the importance of Organizational Citizenship Behavior, but have not yet practiced it and there are no specific rewards or compensation so that not all Regional Work Units are reluctant to act to help voluntarily. or work beyond their responsibilities or outside their main duties and functions.

d. Organizational culture has a significant positive effect on government performance in Ngemplak sub-district because organizational culture can shape the characteristics of regional work units in Ngemplak sub-district, so the better the organizational culture, the better the government performance.

e. Previous research states that if the budget realization achieved can reduce unnecessary costs then it is said to be economical, if the level of efficiency is smaller then it is said that performance will be better, and if an activity can achieve its objectives maximally then it is said to be effective. In this case, the analysis of government performance using secondary data from the 2019 and 2020 Boyolali Regency Government Budget Realization Report, when measured using the Value For Money Approach, can be said to be economical, quite efficient and very effective.

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